EAST NASSAU STEWARDSHIP DISTRICT

August 17, 2023
GOVERNING BOARD
PUBLIC HEARINGS
AND REGULAR
MEETING AGENDA

EAST NASSAU STEWARDSHIP DISTRICT

AGENDA LETTER

East Nassau Stewardship District OFFICE OF THE DISTRICT MANAGER

2300 Glades Road, Suite 410W

Boca Raton, Florida 33431

Phone: (561) 571-0010

Toll-free: (877) 276-0889

Fax: (561) 571-0013

August 10, 2023

ATTENDEES:

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

Governing Board East Nassau Stewardship District

Dear Board Members:

The Governing Board of the East Nassau Stewardship District will hold Public Hearings and a Regular Meeting on August 17, 2023 at 10:00 a.m., at the Fernandina Beach Municipal Airport, 700 Airport Road, Fernandina Beach, Florida 32034. The agenda is as follows:

- 1. Call to Order
- 2. Roll Call
- 3. Chairman's Opening Remarks
- 4. Public Comments (limited to 3 minutes per person)
- 5. Consideration of Resolution 2023-08, Designating Certain Officers of the District; and Providing for an Effective Date
- 6. Public Hearing on Adoption of Fiscal Year 2023/2024 Budget
 - A. Proof/Affidavit of Publication
 - B. Consideration of Resolution 2023-09, Relating to the Annual Appropriations and Adopting the Budget for the Fiscal Year Beginning October 1, 2023, and Ending September 30, 2024; Authorizing Budget Amendments; and Providing an Effective Date
- 7. Public Hearing to Hear Comments and Objections on the Imposition of Operations and Maintenance Special Assessments to Fund the Budget for Fiscal Year 2023/2024, Pursuant to Florida Law
 - A. Proof/Affidavit of Publication
 - B. Affidavit of Mailed Notice(s) to Property Owner(s)
 - C. Consideration of Resolution 2023-10, Making a Determination of Benefit and Imposing Special Assessments for Fiscal Year 2023/2024; Providing for the Collection and Enforcement of Special Assessments; Including but Not Limited to Penalties and Interest Thereon; Certifying an Assessment Roll; Providing for Amendments to the Assessment Roll; Providing a Severability Clause; and Providing an Effective Date

- 8. Consideration of Responses to RFP for Landscape and Irrigation Maintenance Proposals
 - A. Respondents
 - I. Brightview Landscape Services
 - II. The Greenery, Inc.
 - III. Tree Amigos Outdoor Services
 - IV. United Land Services
 - V. Verdego Landscape
 - B. Board Discussion and Evaluation / Ranking
 - C. Authorization to Issue Notice of Intent to Award and Enter into Landscape Contract
- 9. Consideration of Janitorial Services Quote/Estimate
- 10. Presentation of Audited Annual Financial Report for Fiscal Year Ended September 30, 2022, Prepared by Berger, Toombs, Elam, Gaines & Frank
- 11. Consideration of Resolution 2023-11, Accepting the Audited Annual Financial Report for the Fiscal Year Ended September 30, 2022
- 12. Ratification of Wawa Florida, LLC, Signage Easement
- 13. Ratification of Temporary Access and Utility Easement Agreement for FPL Lighting
- 14. Acceptance of Unaudited Financial Statements as of June 30, 2023
- 15. Approval of July 20, 2023 Regular Meeting Minutes
- 16. Staff Reports
 - A. District Counsel: Kutak Rock LLP
 - B. District Engineer: *England-Thims & Miller, Inc.*
 - C. Field Operations: CCMC
 - D. District Manager: Wrathell, Hunt and Associates, LLC
 - NEXT MEETING DATE: September 21, 2023 at 10:00 AM

Governing Board East Nassau Stewardship District August 17, 2023, Public Hearings and Regular Meeting Agenda Page 3

QUORUM CHECK

SEAT 1	Міке Нанај	In Person	PHONE	No
SEAT 2	ROB FANCHER	In Person	PHONE	□No
SEAT 3	TOMMY JINKS	In Person	PHONE	□No
SEAT 4	JAIME NORTHRUP	In Person	PHONE	□No
SEAT 5	Max Hord	In Person	PHONE	No

- 17. Board Members' Comments/Requests
- 18. **Public Comments**
- 19. Adjournment

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

Sincerely,

Craig Wrathell

District Manager

FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE

CALL-IN NUMBER: 1-888-354-0094 PARTICIPANT PASSCODE: 782 134 6157

EAST NASSAU STEWARDSHIP DISTRICT

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RESOLUTION 2023-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE EAST NASSAU STEWARDSHIP DISTRICT DESIGNATING CERTAIN OFFICERS OF THE DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the East Nassau Stewardship District (hereinafter the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 2017-206, Laws of Florida, being situated entirely within Nassau County, Florida; and

WHEREAS, the Governing Board of the District desires to appoint the below-recited persons to the offices specified.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BOARD OF EAST NASSAU STEWARDSHIP DISTRICT:

SECTION 1.		is appointed Chair.
SECTION 2.		is appointed Vice Chair.
SECTION 3.		is appointed Assistant Secretary.
		is appointed Assistant Secretary.
		is appointed Assistant Secretary.
	Ernesto Torres	is appointed Assistant Secretary.

SECTION 4. This Resolution supersedes any prior appointments made by the Board for Chair, Vice Chair and Assistant Secretaries; however, prior appointments by the Board for Secretary, Treasurer and Assistant Treasurer(s) remain unaffected by this Resolution.

SECTION 5. This Resolution shall become effective immediately upon its adoption.

[REMAINDER OF PAGE IS INTENTIONALLY LEFT BLANK]

PASSED AND ADOPTED this day of	, 2023.
ATTEST:	EAST NASSAU STEWARDSHIP DISTRICT
Grander (Arristant Grander	Chair Millian Chair Baranda (Chair an
Secretary/Assistant Secretary	Chair/Vice Chair, Board of Supervisors

EAST NASSAU STEWARDSHIP DISTRICT

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NEWS-LEADER Published Weekly P.O. Box 16766 (904) 261-3696 Fernandina Beach, Nassau County, Florida 32035

STATE OF FLORIDA **COUNTY OF NASSAU:**

Before the undersigned authority personally appeared Foy R. Maloy, Jr

Who on oath says that (s)he is the Publisher of the Fernandina Beach News-Leader, a weekly newspaper published at Fernandina Beach in Nassau County, Florida; that the attached copy the advertisement, being a DISPLAY LEGAL NOTICE in the matter of

UPCOMING PUBLIC HEARINGS REGULAR MEETINGS

Was published in said newspaper in the issue(s) of

07/26/2023 08/02/2023 LEGAL DISPLAY

Affiant further says that the said News-Leader is a newspaper published at Fernandina Beach, in said Nassau County, Florida and that the said newspaper has heretofore been continuously published in said Nassau County, Florida, each week and has been entered as second class mail matter at the post office in Fernandina Beach in said Nassau County, Florida, for a period of one year preceding the first publication of the attached copy of advertisement; and Affiant further says that (s)he has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Sworn to and subscribed to before me This 2nd day of August, A.D. 2023

Robert O. Fiege, Notary Public

Personally Known

#GG 976628

#GG 976628

#GG 976628

ST NASSAU STEWARD

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF T 2023/2024 BUDGET: NOTICE OF PUBLIC HEARING TO CONSIDER OF OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS, A ASSESSMENT ROLL, AND THE LEVY, COLLECTION, AND ENFOR SAME; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEE

Upcoming Public Hearings, and Regular Meeting

The Board of Supervisors ("Board") for the East Nassau Stewardship District the following two public hearings and a regular meeting on:

DATE:

August 17, 2023

HOUR:

10:00 a.m.

LOCATION:

Fernandina Beach Municipal Airport

700 Airport Road

Fernandina Beach, Florida 32034

The first public hearing is being held pursuant to Chapter 2017-206, Laws receive public comment and objections on the District's proposed budget ("Propo fiscal year beginning October 1, 2023 and ending September 30, 2024 ("Fiscal Ye second public hearing is being held pursuant to the Act and Chapters 170 and 197 consider the imposition of operations and maintenance special assessments ("C upon the lands located within the District, to fund the Proposed Budget for Fisca consider the adoption of an assessment roll; and, to provide for the levy, collection of assessments. At the conclusion of the hearings, the Board will, by resolution, levy O&M Assessments as finally approved by the Board. A Board meeting of the held where the Board may consider any other District business.

Description of Assessments

The District imposes O&M Assessments on benefitted property within the District funding the District's general administrative, operations, and maintenance budget 170.07, Florida Statutes, a description of the services to be funded by the O&A the streets or other areas to be improved and benefitted from the O&M Assessm in the Proposed Budget. A geographic depiction of the property potentially subj O&M Assessments is identified in the map attached hereto. The table below shi the proposed O&M Assessments, which are subject to change at the hearing:

OSM SF Assessments

FILED NASSE	Total & of Linkley Sq. R./Agres	SALI Preside per likele/ 1,800 Eq. Rt./	Proposed Annual CAS Assessment (Includes policities costs / gar policities costs / gar
Commercial	506,732 Sq. Ft.	1.00	57.41
Welfness Center/Private School	28 Acres	5.88	\$43.57
SF 30'	26	1.00	\$7.41
SF 45'	70	1.00	\$7.41
SF 55'	151	1.00	\$7.41
SF 70'	72	1.00	\$7,41
Apartment	279	1.00	\$7.41
MF 33'	56	1.00	\$7.41
SF 40'	102	1.00	\$7.41
SF 50'	129	1.00	\$7.41
SP 65'	78	1.00	\$7.41
MF Assisted Living	205	1.00	\$7.41
MF Attached	300	1.00	\$7.41
MF Detached	250	1.00	\$7.41
Light Industrial & Distribution	1,500,000 Sq.	1.00	\$7.41
Retail	20,000 Sq. Pt.	1.00	\$7.41
Undeveloped Land - Pulte	82.70 Acres	4,53	\$33,60
Undeveloped Land - Wildlight	421.90 Acres	1.70	\$12.60
Undeveloped Land - Raydlent	16,347.32 Acres	1.74	\$12.93
Undeveloped Land - Rayonier	941.22 Acres	1.74	\$12.93

OBM SRF DSAP # 1 Assessments

Land Use	Total If of Units / Sq. TR. / Acres	294/ Rensile per Ucit/ 3,500 Kg. PL/ Acre	Paraposed Annual OSAN Assessment (Inducting collection chas / early (Neuroset discount)
Commercial	506,732 Sq. Ft.	1.45	\$537.30
Wellness Center/Private	28 Acres	5.88	\$2,178.85
SF 30'	26	0.62	\$229.74
SF 45'	70	0.87	\$322.38
SF 55'	151	1.00	\$370.55
SF 70°	72	1.28	\$474.31
Apartment	279	0.52	\$192.69

EAST NASSAU STEWARDSHIP DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2023/2024 BUDGET; NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION OF OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS. ADOPTION OF AN ASSESSMENT ROLL, AND THE LEVY, COLLECTION, AND ENFORCEMENT OF THE SAME; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

Upcoming Public Hearings, and Regular Meeting

The Board of Supervisors ("Board") for the East Nassau Stewardship District ("District") will hold the following two public hearings and a regular meeting on:

August 17, 2023 DATE: HOUR: 10:00 a.m.

LOCATION: Fernandina Beach Municipal Airport

700 Airport Road

Fernandina Beach, Florida 32034

The first public hearing is being held pursuant to Chapter 2017-206, Laws of Florida ("Act"), to receive public comment and objections on the District's proposed budget ("Proposed Budget") for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("Fiscal Year 2023/2024"). The second public hearing is being held pursuant to the Act and Chapters 170 and 197, Florida Statutes, to consider the imposition of operations and maintenance special assessments ("O&M Assessments") upon the lands located within the District, to fund the Proposed Budget for Fiscal Year 2023/2024; to consider the adoption of an assessment roll; and, to provide for the levy, collection, and enforcement of assessments. At the conclusion of the hearings, the Board will, by resolution, adopt a budget and levy O&M Assessments as finally approved by the Board. A Board meeting of the District will also be held where the Board may consider any other District business.

The District imposes O&M Assessments on benefitted property within the District for the purpose of funding the District's general administrative, operations, and maintenance budget. Pursuant to Section 170.07, Florida Statutes, a description of the services to be funded by the O&M Assessments, and the streets or other areas to be improved and benefitted from the O&M Assessments, are all set forth in the Proposed Budget. A geographic depiction of the property potentially subject to the proposed O&M Assessments is identified in the map attached hereto. The table below shows the schedule of the proposed O&M Assessments, which are subject to change at the hearing:

O&M GF Assessr

Description of Assessments

Land Use	Total # of Units/ Sq. Ft./Acres	EAU Factor per Unit/ 1,000 Sq. Ft./ Acre	Proposed Annual O&M Assessment (including collection costs / early payment discounts)
Commercial	506,732 Sq. Ft.	1.00	\$7.41
Wellness Center/Private School	28 Acres	5.88	\$43.57
SF 30'	26	1.00	\$7.41
SF 45'	70	1.00	\$7.41
SF 55'	151	1.00	\$7.41
SF 70'	72	1.00	\$7.41
Apartment	279	1.00	\$7.41
MF 33'	56	1.00	\$7.41
SF 40'	102	1.00	\$7.41
SF 50'	129	1.00	\$7.41
SF 65'	78	1.00	\$7.41
MF Assisted Living	205	1.00	\$7.41
MF Attached	300	1.00	\$7.41
MF Detached	250	1.00	\$7.41
Light Industrial & Distribution	1,500,000 Sq.	1.00	\$7.41
Retail	20,000 Sq. Ft.	1.00	\$7.41
Undeveloped Land - Pulte	82.70 Acres	4.53	\$33.60
Undeveloped Land - Wildlight	421.90 Acres	1.70	\$12.60
Undeveloped Land - Raydient	16,347.32 Acres	1.74	\$12.93
Undeveloped Land - Rayonier	941.22 Acres	1.74	\$12.93
ORMS	RE DSAP # 1 Assess	emante	

Total # of Units/ Sq. Ft./

EAU Factor

Proposed Annual O&M

Assessment (including

Land Use

	Acres	Acre	payment discounts)	
Commercial	506,732 Sq. Ft.	1.45	\$537.30	
Wellness Center/Private	28 Acres	5.88	\$2,178.85	
SF 30'	26	0.62	\$229.74	
SF 45'	70	0.87	\$322.38	
SF 55'	151	1.00	\$370.55	
SF 70'	72	1.28	\$474.31	
Apartment	279	0.52	\$192.69	
MF 33'	56	0.69	\$255.68	
SF 40'	102	0.91	\$337.20	
SF 50'	129	1.00	\$370.55	
SF 65'	78	1.20	\$444.67	
MF Assisted Living	205	0.69	\$255.68	
MF Attached	300	0.63	\$233.44	
MF Detached	250	0.63	\$233.44	
Light Industrial & Distribution	1,500,000 Sq.	0.31	\$115.30	
Retail	20,000 Sq. Ft.	1.24	\$461.19	
Undeveloped Land - Pulte	82.70 Acres	4.12	\$1,528.26	
Undeveloped Land - Wildlight	421.90 Acres	2.11	\$782.69	
he proposed O&M Assessments unts, which Nassau County ("Cou y tax bill. Moreover, pursuant to as the "maximum rate" authorize	nty") may in Section 197	npose on a 7.3632(4), F	assessments that a Florida Statutes, the	re collected on the e lien amount shall

serve as the "maximum r n that no assessment hearing must be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4), Florida Statutes, is met. Note that the O&M Assessments do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2023/2024. For Fiscal Year 2023/2024, the District intends to have the County tax collector collect the assessments imposed on certain developed property, and will directly collect the assessments imposed on the remaining benefitted property by sending out a bill prior to, or during, November 2022. It is important to pay your assessment because failure to pay will cause a tax certificate to be issued against

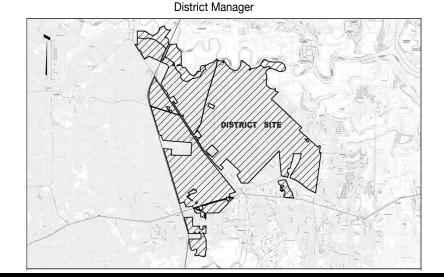
the property which may result in loss of title, or for direct billed assessments, may result in a foreclosure action, which also may result in a loss of title. The District's decision to collect assessments on the tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time. Additional Provisions The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. A copy of the Proposed Budget, proposed assessment roll, and the agenda for the hearings and meeting may be obtained at the offices of the District Manager, located at Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431,

Ph: (561) 571-0010 ("District Manager's Office"), during normal business hours or on the District's website at https://eastnassausd.net/. The public hearings and meeting may be continued to a date,

time, and place to be specified on the record at the hearings or meeting. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to 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.

Please note that all affected property owners have the right to appear at the public hearings and meeting, and may also file written objections with the District Manager's Office within twenty days of publication of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of 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 such appeal is to be based.

Craig Wrathell



EAST NASSAU STEWARDSHIP DISTRICT

6 B

RESOLUTION 2023-09

THE ANNUAL APPROPRIATION RESOLUTION OF THE EAST NASSAU STEWARDSHIP DISTRICT ("DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGETS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in July 2023, submitted to the Board of Supervisors ("Board") of the East Nassau Stewardship District ("District") proposed budgets ("Proposed Budget") for the fiscal year beginning October 1, 2023, and ending September 30, 2024 ("Fiscal Year 2023/2024") along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Chapter 2017-206, Laws of Florida, Chapter 189, Florida Statutes; and

WHEREAS, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Chapter 2017-206, Laws of Florida; and

WHEREAS, the Board set a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Chapter 2017-206, Laws of Florida, and Chapter 189, Florida Statutes; and

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

WHEREAS, Chapter 2017-206, Laws of Florida, requires that, prior to October 1st of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

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

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

SECTION 1. BUDGET

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. The Proposed Budget, attached hereto as Exhibit "A," as amended by the Board, is hereby adopted in accordance with the provisions of Section 6(4) of Chapter 2017-206, Laws of Florida, and Section 189.016, Florida Statutes ("Adopted Budget"), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the East Nassau Stewardship District for the Fiscal Year Ending September 30, 2024."
- d. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption, and shall remain on the website for at least 2 years.

SECTION 2. APPROPRIATIONS

CENIEDAL FLIND

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2023/2024, the sum of \$2,638,487 to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

¢ 260 170

GENERAL FUND	\$ 2	69,179
SPECIAL REVENUE FUND: DSAP # 1: WILDLIGHT	\$1,1	.63,757
SPECIAL REVENUE FUND: DSAP #2: WILDLIGHT	\$	9,000
SPECIAL REVENUE FUND – COMMERCE PARK	\$ 1	165,703
DEBT SERVICE FUND (SERIES 2018)	\$ 3	340,148
DEBT SERVICE FUND (SERIES 2021)	\$ 6	590,700
TOTAL ALL FUNDS	\$2,6	38,487

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2023/2024 or within 60 days following the end of the Fiscal Year 2023/2024 may amend its Adopted Budget for that fiscal year as follows:

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

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District's website within 5 days after adoption and remain on the website for at least 2 years.

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

PASSED AND ADOPTED this 17th day of August, 2023.

ATTEST:	EAST NASSAU STEWARDSHIP DISTRICT		
 Name:	Mike Hahaj		
Secretary/Assistant Secretary	Chairperson, Board of Supervisors		

Exhibit A: Fiscal Year 2023/2024 Budget

Exhibit A: Fiscal Year 2023/2024 Budget

EAST NASSAU STEWARDSHIP DISTRICT FISCAL YEAR 2024 PROPOSED BUDGET

EAST NASSAU STEWARDSHIP DISTRICT TABLE OF CONTENTS

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EAST NASSAU STEWARDSHIP DISTRICT GENERAL FUND BUDGET FISCAL YEAR 2024

•			Year 2023		
	Adopted	Actual	Projected	Total	Proposed
	Budget	through	through	Actual &	Budget
	FY 2023	2/28/2023	9/30/2023	Projected	FY 2024
REVENUES					
Assessment levy: gross	\$ 10,543				\$ 21,422
Allowable discounts (4%)	(422)				(857)
Assessment levy: net	10,121	\$ 9,294	\$ 827	\$ 10,121	20,565
Landowner contributions	40,000	-	40,000	40,000	-
Lot closing	-	4,363	-	4,363	-
Assessments off-roll	166,978	42,337	120,278	162,615	214,271
Lease reimbursements	14,108	-	14,240	14,240	34,343
Total revenues	231,207	55,994	175,345	231,339	269,179
EXPENDITURES					
Professional & administration					
District engineer	12,000	3,351	8,649	12,000	12,000
General counsel	50,000	7,852	25,000	32,852	50,000
Legal: litigation	40,000	594	39,406	40,000	-
UF environmental	-	-	-	-	40,000
District manager	48,000	20,000	28,000	48,000	48,000
Audit	7,000		3,250	3,250	7,000
Postage	500	154	346	500	500
Printing and binding	1,000	417	583	1,000	1,000
Insurance - GL, POL	14,000	12,825	-	12,825	14,000
Legal advertising	6,500	254	1,750	2,004	6,500
Miscellaneous- bank charges	1,000	924	500	1,424	1,000
Office lease: 274 Daydream	10,537	1,167	6,367	7,534	-
Office lease	17,813	, - -	17,813	17,813	43,003
Office utilities	3,350	90	2,500	2,590	6,000
Office Supplies	2,563	-	1,068	1,068	2,563
Meeting room	500	_	-	-	500
Website					
Hosting & maintenance	705	753	_	753	705
ADA compliance	210	210	_	210	210
Annual district filing fee	175	175	_	175	175
Property taxes	900	-	_	-	900
Total professional & admin	216,753	48,766	135,232	183,998	234,056
Other fees and charges	· · · · · · · · · · · · · · · · · · ·		· · · · · · · · · · · · · · · · · · ·		
Tax collector and property appraiser	316	231	85	316	642
Total other fees & charges	316	231	85	316	642
Total expenditures	217,069	48,997	135,317	184,314	234,698
Net increase/(decrease) of fund balance	14,138	6,997	40,028	47,025	34,481
Fund balance - beginning (unaudited)	53,777	58,096	65,093	58,096	105,121
Fund balance - ending (projected): Assigned:	00,111			30,000	100,121
3 months working capital	64,767	64,767	64,767	64,767	69,175
Unassigned	3,148	326	40,354	40,354	70,427
Fund balance - ending (projected)	\$ 67,915	\$ 65,093	\$ 105,121	\$ 105,121	\$ 139,602

EAST NASSAU STEWARDSHIP DISTRICT DEFINITIONS OF GENERAL FUND EXPENDITURES

EXPENDITURES

Professional & administration	
	12,000
District engineer The District engineer will provide engineering, consulting and construction services to the District while 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.	·
General counsel Legal representation for issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.	50,000
UF environmental Master Research Agreement with UF aimed to produce results of mutual interest to University and ENSD.	40,000
District manager Wrathell, Hunt and Associates, LLC specializes in managing special 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, develops financing programs, administers the issuance of tax exempt bond financings and operates and maintains the assets of the District. To ensure the District's compliance with all tax regulations, annual computations are	48,000
Audit 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.	7,000
Postage	500
Mailing agenda packages, overnight deliveries, correspondence, etc.	4 000
Printing and binding Insurance - GL, POL	1,000 14,000
The District carries general liability and public officials liability insurance. The limit of liability is set at \$5,000,000 for general liability and \$5,000,000 for public officials liability.	14,000
EXPENDITURES (continued)	
Legal advertising The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.	6,500
Miscellaneous- bank charges	1,000
Bank charges and other miscellaneous expenses incurred during the year. Office lease	43,003
Office rent and CAM for new shared office space commencing May 2023. Monthly rent starts at \$2,812.50 and CAM is estimated at \$750 per month. The district will invoice the Residential and Commercial Associations at 33.33% per entity.	40,000
Office utilities	6,000
Office Supplies	2,563
Meeting room	500
	705
	705 210
Website Hosting & maintenance ADA compliance	705

EAST NASSAU STEWARDSHIP DISTRICT DEFINITIONS OF GENERAL FUND EXPENDITURES

EXPENDITURES (continued)	
Annual district filing fee	175
Annual fee paid to the Florida Department of Economic Opportunity.	
Field operations	
Other fees and charges	
Tax collector and property appraiser	642
The tax collector's fee is 2% of assessments collected.	
Property taxes	900
Total expenditures	\$ 234,698

EAST NASSAU STEWARDSHIP DISTRICT DETAILED SPECIFIC AREA PLAN #1: WILDLIGHT SPECIAL REVENUE FUND BUDGET FISCAL YEAR 2024

	Adopted	Actual	Year 2023 Projected	Total	Proposed
	Budget	through	through	Actual &	Budget
	FY 2023	2/28/2023	9/30/2023	Projected	FY 2024
REVENUES	1 1 2020	2/20/2020	0/00/2020	1 10,000.00	
Assessment levy: gross	\$ 446,808				\$ 624,444
Allowable discounts (4%)	(17,872)				(24,978)
Assessment levy: net	428,936	\$ 394,447	\$ 34,489	\$ 428,936	599,466
Assessments off-roll	324,446	121,189	158,317	279,506	324,290
Lot closing	-	44,940	-	44,940	-
Interest and miscellaneous	_	60,000	_	60,000	_
Vehicle charging revenue	_	1,151	_	1,151	_
Total revenues	753,382	621,727	192,806	814,533	923,756
EXPENDITURES					
Field operations	85,456	17,657	67,799	85,456	116,893
Administration and accounting	7,500	3,125	4,375	7,500	10,000
Office lease	-	2,471	(2,471)	-	-,
Wetland and conservation maintenance	10,000	, -	10,000	10,000	10,000
Landscape	380,588	82,149	298,439	380,588	694,064
Lake maintenance	19,455	2,925	10,000	12,925	19,108
Pest control	1,000	-	1,000	1,000	1,000
Street cleaning	12,000	-	6,000	6,000	12,000
Street light lease	95,843	11,717	84,126	95,843	111,150
Repairs & maintenance	13,676	194	13,482	13,676	25,000
Electricity	984	302	682	984	984
Irrigation (potable)	41,169	1,788	39,381	41,169	41,169
Landscape replacement	38,059	-	38,059	38,059	69,406
Parts & supplies	3,000	634	2,366	3,000	3,000
Property insurance	5,000	-	5,000	5,000	5,000
Debt service fund accounting: series 2018	7,500	3,125	4,375	7,500	7,500
Debt service fund accounting: series 2021	7,500	3,125	4,375	7,500	7,500
Arbitrage rebate calculation	1,000	-	1,000	1,000	1,000
Dissemination agent	2,000	833	1,167	2,000	2,000
Trustee (series 2018 bonds)	4,000	4,246	-	4,246	4,000
Trustee (series 2021 bonds)	4,000	-	4,000	4,000	4,000
Contingency	250		250	250	250
Total field operations	739,980	134,291	593,405	727,696	1,145,024
Other fees and charges					
Tax collector and property appraiser	13,404	10,384	3,020	13,404	18,733
Total other fees & charges	13,404	10,384	3,020	13,404	18,733
Total expenditures	753,384	144,675	596,425	741,100	1,163,757
Net increase/(decrease) of fund balance	(2)	477,052	(403,619)	73,433	(240,001)
Fund balance - beginning (unaudited)	450,003	551,061_	1,028,113	551,061	624,494
Fund balance - ending (projected):					
Assigned:					
3 months working capital	192,096	294,689	294,689	294,689	294,689
Disaster recovery	50,000	75,000	75,000	75,000	75,000
Unassigned	207,905	658,424	254,805	254,805	14,804
Fund balance - ending (projected)	\$ 450,001	\$1,028,113	\$ 624,494	\$ 624,494	\$ 384,493

EAST NASSAU STEWARDSHIP DISTRICT DETAILED SPECIFIC AREA PLAN #1: WILDLIGHT EXPENDITURES

EXPENDITURES

Field operations Field operations	\$	116,893
Contract with CCMC and costs for onsite field operations manager 20%, admin coordinator 20% and maintenance person 50%.	•	,
Administration and accounting		10,000
Costs for paper, postage, ink cartridges and office supplies related to business of the ENSD.		
Wetland and conservation maintenance Costs for general repair/maintenance within the conservation and wetlands. No current contract for this service established.		10,000
Landscape Landscape maintenance for common area - Contract with The Greenery/Martex.		694,064
Includes routine maintenance of grounds, 2 applications of pine straw (spring/fall), pest, fertilization and weed control. Includes common area coming on line during budget cycle.		
Lake maintenance		19,108
Current maintenance of 10 ponds and bioswale to control algae blooms and invasive plant species and monthly trash removal. Includes additional ponds for 1C2 and Del Webb in 2022 as of 10/1. Pod 4 and Pod 5 online 4/1/2023.		,
Pest control		1,000
Costs related to the removal of nuisance pests in the community, i.e. alligators, bee relocation.		
Street cleaning \$1000 per month for sections 1A and 1C1 (does not include bridge to school or COA private roads)		12,000
Street light lease		111,150
FPL service agreement to lease street lights at an annual cost of \$390 annually. Budgeted additional street lights for Pod 4 and Pod 5 coming online in April 2023 and Wildlight Avenue extension January 2023.		
Repairs & maintenance		25,000
Expenses related to irrigation repair, curb repair, signage and any other repairs related to ENSD common areas and/or responsibility.		
Electricity		984
Costs to provide electricity from FPL for common area irrigation clocks.		44.400
Irrigation (potable) Reclaimed water not yet available. Potable water charged at reclaimed costs. See attached schedule.		41,169
Landscape replacement		69,406
Costs for landscape replacement (trees, shrubs, etc.); assumes 10% of landscape maintenance.		
Parts & supplies		3,000
Costs for parts or supplies in common areas.		F 000
Property insurance Debt service fund accounting: series 2018		5,000 7,500
Debt service fund accounting: series 2010 Debt service fund accounting: series 2021		7,500
Arbitrage rebate calculation		1,000
To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.		

EAST NASSAU STEWARDSHIP DISTRICT DETAILED SPECIFIC AREA PLAN #1: WILDLIGHT EXPENDITURES

EXPENDITURES (continued)

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.	
Trustee (series 2018 bonds) 4,0	000
Annual fees paid for services provided as trustee, paying agent and registrar.	
Trustee (series 2021 bonds) 4,0	000
Annual fees paid for services provided as trustee, paying agent and registrar.	
Contingency	250
Tax collector and property appraiser18,7	733
Total expenditures \$1,163,7	757

EAST NASSAU STEWARDSHIP DISTRICT DETAILED SPECIFIC AREA PLAN #2 SPECIAL REVENUE FUND BUDGET FISCAL YEAR 2024

		Fiscal Year 2023								
	Ac	lopted	Actı	Actual Project		jected	Total		Proposed	
	В	udget	throu	ıgh	th	rough	Ad	ctual &	В	udget
	FY	2023	2/28/2	2023	9/3	0/2023	Pro	ojected	F١	/ 2024
REVENUES										
Landowner contributions	\$	4,750	\$	-	\$	4,750	\$	4,750	\$	9,000
Total revenues		4,750		-		4,750		4,750		9,000
EXPENDITURES										
Debt service fund accounting: series 2023		3,750		_		_		_		_
Debt service fund accounting: series 2024		-		-		-		-		7,500
Dissemination agent		500		-		-		-		1,000
Contingency		500		-		500		500		500
Total expenditures		4,750		-		500		500		9,000
Net increase/(decrease) of fund balance		_		_		4,250		4,250		_
Fund balance - beginning (unaudited)		-		-		· -		-		4,250
Fund balance - ending (projected):										
Assigned:										
3 months working capital		-		-		-		-		-
Disaster recovery		-		-		-		-		-
Unassigned										4,250
Fund balance - ending (projected)	\$	-	\$	-	\$	4,250	\$	4,250	\$	4,250

EAST NASSAU STEWARDSHIP DISTRICT DETAILED SPECIFIC AREA PLAN #2

EXPENDITURES

Debt service fund accounting: series 2024 To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.	\$ 7,500
Dissemination agent 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.	1,000
Contingency	500
Total expenditures	\$ 9,000

EAST NASSAU STEWARDSHIP DISTRICT COMMERCE PARK SPECIAL REVENUE FUND BUDGET FISCAL YEAR 2024

		_			
	Adopted	Actual	Projected	Total	Proposed
	Budget	through	through	Actual &	Budget
	FY 2023	2/28/2023	9/30/2023	Projected	FY 2024
REVENUES					
Assessment levy: gross	\$ -				\$ 67,119
Allowable discounts (4%)					(2,685)
Assessment levy: net	-	\$ -	\$ -	\$ -	64,434
Assessments off-roll	41,333	15,238	10,334	25,572	101,269
Lot closing	-	15,761	-	15,761	-
Vehicle charging revenue					
Total revenues	41,333	30,999	10,334	41,333	165,703
EXPENDITURES					
Field operations	4,254	-	4,254	4,254	17,018
Administration and accounting	500	-	500	500	250
Wetland and conservation maintenance	2,500	-	2,500	2,500	10,000
Landscape	18,506	-	18,506	18,506	74,024
Lake maintenance	2,130	-	2,130	2,130	8,522
Pest control	125	-	125	125	500
Street cleaning	1,050	-	1,050	1,050	4,200
Street light lease	4,290	-	4,290	4,290	17,160
Repairs & maintenance	1,250	-	1,250	1,250	5,000
Electricity	420	-	420	420	1,800
Irrigation (potable)	2,765	-	2,765	2,765	11,058
Landscape replacement	1,851	-	1,851	1,851	7,402
Parts & supplies	375	-	375	375	1,500
Insurance	1,250	-	1,250	1,250	5,000
Contingency	63		63	63	250
Total field operations	41,329		41,329	41,329	163,684
Other fees and charges					
Tax collector and property appraiser	_	_	_	_	2,014
Total other fees & charges					2,014
Total expenditures	41,329		41,329	41,329	165,698
Net increase/(decrease) of fund balance	4	30,999	(30,995)	4	5
,	4	30,999	• • •	4	
Fund balance - beginning (unaudited) Fund balance - ending (projected): Assigned:	<u>-</u>		30,999		4
3 months working capital	_	_	_	_	-
Disaster recovery	<u>-</u>	_	<u>-</u>	<u>-</u>	-
Unassigned	1	30,999	4	- 1	9
Fund balance - ending (projected)	\$ 4	\$ 30,999	\$ 4	\$ 4	\$ 9
i and balance chaing (projected)	Ψ 4	Ψ 50,333	Ψ 4	Ψ	Ψ

¹These items will be realized when bonds are issued (expense per master bond issue).

²These items will be realized the year after the issuance of bonds.

EAST NASSAU STEWARDSHIP DISTRICT COMMERCE PARK

EXPENDITURES

Field operations 23% of onsite personnel contract with ENSD based on percentage of budget. Administration and accounting Field operations accounting functions provided by Wrathell, Hunt and Associates, LLC Wetland and conservation maintenance Costs for general repair/maintenance within the conservation and wetlands. Landscape Landscape maintenance for common area - Contract with The Greenery/Martex. Includes routine maintenance of grounds, 2 applications of pine straw (spring/fall), pest, fertilization and weed control. Lake maintenance Maintenance of 3 ponds Pest control Costs related to the removal of nuisance pests in the community, i.e. alligators, bee relocation. Street cleaning \$350 per month for street sweeping. Street light lease FPL service agreement to lease street lights at an annual cost of \$390 annually for 44 lights. Repairs & maintenance Expenses related to irrigation repair, curb repair, signage, pressure washing and any other repairs/maintenance related to Commerce Park common areas and/or responsibility. Electricity Costs to provide electricity from FPL for common area irrigation clocks and entry way signage. Irrigation (potable) Reclaimed water not yet available. Potable water charged at reclaimed costs. Sea attached schedule. Landscape replacement Costs for landscape replacement (trees, shrubs, etc.); assumes 10% of landscape maintenance. Parts & supplies Costs for parts or supplies in common areas. Insurance Property Insurance Contingency Tax collector and property appraiser Total expenditures \$15,000 \$15,000 \$2,000 \$15,000 \$2,000 \$	Field operations		
Administration and accounting Field operations accounting functions provided by Wrathell, Hunt and Associates, LLC Wetland and conservation maintenance Costs for general repair/maintenance within the conservation and wetlands. Landscape Landscape maintenance for common area - Contract with The Greenery/Martex. Includes routine maintenance of grounds, 2 applications of pine straw (spring/fall), pest, fertilization and weed control. Lake maintenance of 3 ponds Pest control Costs related to the removal of nuisance pests in the community, i.e. alligators, bee relocation. Street cleaning \$350 per month for street sweeping. Street light lease FPL service agreement to lease street lights at an annual cost of \$390 annually for 44 lights. Repairs & maintenance Expenses related to irrigation repair, curb repair, signage, pressure washing and any other repairs/maintenance related to Commerce Park common areas and/or responsibility. Electricity Costs to provide electricity from FPL for common area irrigation clocks and entry way signage. Irrigation (potable) Reclaimed water not yet available. Potable water charged at reclaimed costs. See attached schedule. Landscape replacement Costs for landscape replacement (trees, shrubs, etc.); assumes 10% of landscape maintenance. Parts & supplies Costs for parts or supplies in common areas. Insurance Property Insurance Contingency Tax collector and property appraiser	· · · · · · · · · · · · · · · · · · ·	\$	17.018
Field operations accounting functions provided by Wrathell, Hunt and Associates, LLC Wetland and conservation maintenance Costs for general repair/maintenance within the conservation and wetlands. Landscape Landscape maintenance for common area - Contract with The Greenery/Martex. Includes routine maintenance of grounds, 2 applications of pine straw (spring/fall), pest, fertilization and weed control. Lake maintenance Maintenance of 3 ponds Pest control Costs related to the removal of nuisance pests in the community, i.e. alligators, bee relocation. Street cleaning \$350 per month for street sweeping. Street light lease FPL service agreement to lease street lights at an annual cost of \$390 annually for 44 lights. Repairs & maintenance Expenses related to irrigation repair, curb repair, signage, pressure washing and any other repairs/maintenance related to Commerce Park common areas and/or responsibility. Electricity Costs to provide electricity from FPL for common area irrigation clocks and entry way signage. Irrigation (potable) Reclaimed water not yet available. Potable water charged at reclaimed costs. See attached schedule. Landscape replacement Costs for landscape replacement (trees, shrubs, etc.); assumes 10% of landscape maintenance. Parts & supplies Costs for parts or supplies in common areas. Insurance Property Insurance Contingency Tax collector and property appraiser	·	,	,
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Landscape Landscape maintenance for common area - Contract with The Greenery/Martex. Includes routine maintenance of grounds, 2 applications of pine straw (spring/fall), pest, fertilization and weed control. Lake maintenance Maintenance of 3 ponds Pest control Costs related to the removal of nuisance pests in the community, i.e. alligators, bee relocation. Street cleaning \$350 per month for street sweeping. Street light lease FPL service agreement to lease street lights at an annual cost of \$390 annually for 44 lights. Repairs & maintenance Expenses related to irrigation repair, curb repair, signage, pressure washing and any other repairs/maintenance related to Commerce Park common areas and/or responsibility. Electricity Costs to provide electricity from FPL for common area irrigation clocks and entry way signage. Irrigation (potable) Reclaimed water not yet available. Potable water charged at reclaimed costs. See attached schedule. Landscape replacement Costs for landscape replacement (trees, shrubs, etc.); assumes 10% of landscape maintenance. Parts & supplies Costs for parts or supplies in common areas. Insurance Property Insurance Contingency Tax collector and property appraiser	•		
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Landscape maintenance for common area - Contract with The Greenery/Martex. Includes routine maintenance of grounds, 2 applications of pine straw (spring/fall), pest, fertilization and weed control. Lake maintenance of 3 ponds Pest control 500 Costs related to the removal of nuisance pests in the community, i.e. alligators, bee relocation. Street cleaning 4,200 \$350 per month for street sweeping. Street light lease 717,160 FPL service agreement to lease street lights at an annual cost of \$390 annually for 44 lights. Repairs & maintenance 5,000 Expenses related to irrigation repair, curb repair, signage, pressure washing and any other repairs/maintenance related to Commerce Park common areas and/or responsibility. Electricity 1,800 Costs to provide electricity from FPL for common area irrigation clocks and entry way signage. Irrigation (potable) 11,058 Reclaimed water not yet available. Potable water charged at reclaimed costs. See attached schedule. Landscape replacement (trees, shrubs, etc.); assumes 10% of landscape maintenance. Parts & supplies 7,402 Costs for landscape replacement (trees, shrubs, etc.); assumes 10% of landscape maintenance. Parts & supplies 5,000 Crosts for parts or supplies in common areas. Insurance 5,000 Property Insurance 5,000 Tax collector and property appraiser 250 Tax collector and property appraiser 2,014	Landscape		74,024
Lake maintenance Maintenance of 3 ponds Pest control Costs related to the removal of nuisance pests in the community, i.e. alligators, bee relocation. Street cleaning \$350 per month for street sweeping. Street light lease FPL service agreement to lease street lights at an annual cost of \$390 annually for 44 lights. Repairs & maintenance Expenses related to irrigation repair, curb repair, signage, pressure washing and any other repairs/maintenance related to Commerce Park common areas and/or responsibility. Electricity Costs to provide electricity from FPL for common area irrigation clocks and entry way signage. Irrigation (potable) Reclaimed water not yet available. Potable water charged at reclaimed costs. See attached schedule. Landscape replacement Costs for landscape replacement (trees, shrubs, etc.); assumes 10% of landscape maintenance. Parts & supplies Costs for parts or supplies in common areas. Insurance Property Insurance Contingency Tax collector and property appraiser 5000	Landscape maintenance for common area - Contract with The Greenery/Martex. Includes routine maintenance of grounds, 2 applications of pine straw (spring/fall),		ŕ
Pest control 500 Costs related to the removal of nuisance pests in the community, i.e. alligators, bee relocation. Street cleaning 4,200 \$350 per month for street sweeping. Street light lease 77,160 FPL service agreement to lease street lights at an annual cost of \$390 annually for 44 lights. Repairs & maintenance 5,000 Expenses related to irrigation repair, curb repair, signage, pressure washing and any other repairs/maintenance related to Commerce Park common areas and/or responsibility. Electricity 1,800 Costs to provide electricity from FPL for common area irrigation clocks and entry way signage. Irrigation (potable) 11,058 Reclaimed water not yet available. Potable water charged at reclaimed costs. See attached schedule. Landscape replacement (trees, shrubs, etc.); assumes 10% of landscape maintenance. Parts & supplies 1,500 Costs for parts or supplies in common areas. Insurance 5,000 Property Insurance Contingency 250 Tax collector and property appraiser 2,014	·		8,522
Costs related to the removal of nuisance pests in the community, i.e. alligators, bee relocation. Street cleaning 4,200 \$350 per month for street sweeping. Street light lease 17,160 FPL service agreement to lease street lights at an annual cost of \$390 annually for 44 lights. Repairs & maintenance 5,000 Expenses related to irrigation repair, curb repair, signage, pressure washing and any other repairs/maintenance related to Commerce Park common areas and/or responsibility. Electricity Costs to provide electricity from FPL for common area irrigation clocks and entry way signage. Irrigation (potable) 11,058 Reclaimed water not yet available. Potable water charged at reclaimed costs. See attached schedule. Landscape replacement (trees, shrubs, etc.); assumes 10% of landscape maintenance. Parts & supplies 1,500 Costs for parts or supplies in common areas. Insurance 5,000 Property Insurance 5,000 Tax collector and property appraiser 250 Tax collector and property appraiser			-,-
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\$350 per month for street sweeping. Street light lease FPL service agreement to lease street lights at an annual cost of \$390 annually for 44 lights. Repairs & maintenance Expenses related to irrigation repair, curb repair, signage, pressure washing and any other repairs/maintenance related to Commerce Park common areas and/or responsibility. Electricity Costs to provide electricity from FPL for common area irrigation clocks and entry way signage. Irrigation (potable) Reclaimed water not yet available. Potable water charged at reclaimed costs. See attached schedule. Landscape replacement Costs for landscape replacement (trees, shrubs, etc.); assumes 10% of landscape maintenance. Parts & supplies Costs for parts or supplies in common areas. Insurance Property Insurance Contingency Tax collector and property appraiser 17,160 17,100			4 200
Street light lease FPL service agreement to lease street lights at an annual cost of \$390 annually for 44 lights. Repairs & maintenance Expenses related to irrigation repair, curb repair, signage, pressure washing and any other repairs/maintenance related to Commerce Park common areas and/or responsibility. Electricity Costs to provide electricity from FPL for common area irrigation clocks and entry way signage. Irrigation (potable) Reclaimed water not yet available. Potable water charged at reclaimed costs. See attached schedule. Landscape replacement Costs for landscape replacement (trees, shrubs, etc.); assumes 10% of landscape maintenance. Parts & supplies Costs for parts or supplies in common areas. Insurance Property Insurance Contingency Tax collector and property appraiser 17,160 5,000			4,200
Repairs & maintenance	Street light lease FPL service agreement to lease street lights at an annual cost of \$390 annually for 44		17,160
Expenses related to irrigation repair, curb repair, signage, pressure washing and any other repairs/maintenance related to Commerce Park common areas and/or responsibility. Electricity 1,800 Costs to provide electricity from FPL for common area irrigation clocks and entry way signage. Irrigation (potable) 11,058 Reclaimed water not yet available. Potable water charged at reclaimed costs. See attached schedule. Landscape replacement 7,402 Costs for landscape replacement (trees, shrubs, etc.); assumes 10% of landscape maintenance. Parts & supplies 1,500 Costs for parts or supplies in common areas. Insurance 5,000 Property Insurance Contingency 250 Tax collector and property appraiser 2,014	-		
Costs to provide electricity from FPL for common area irrigation clocks and entry way signage. Irrigation (potable) 11,058 Reclaimed water not yet available. Potable water charged at reclaimed costs. See attached schedule. Landscape replacement 7,402 Costs for landscape replacement (trees, shrubs, etc.); assumes 10% of landscape maintenance. Parts & supplies 1,500 Costs for parts or supplies in common areas. Insurance 5,000 Property Insurance Contingency 250 Tax collector and property appraiser 2,014	Expenses related to irrigation repair, curb repair, signage, pressure washing and any other repairs/maintenance related to Commerce Park common areas and/or		5,000
Irrigation (potable) Reclaimed water not yet available. Potable water charged at reclaimed costs. See attached schedule. Landscape replacement Costs for landscape replacement (trees, shrubs, etc.); assumes 10% of landscape maintenance. Parts & supplies Costs for parts or supplies in common areas. Insurance Property Insurance Contingency Tax collector and property appraiser 11,058 11,058 11,058 11,058 11,058 11,058 11,058 12,000 13,402 14,000 15,000	Electricity		1,800
Reclaimed water not yet available. Potable water charged at reclaimed costs. See attached schedule. Landscape replacement 7,402 Costs for landscape replacement (trees, shrubs, etc.); assumes 10% of landscape maintenance. Parts & supplies 1,500 Costs for parts or supplies in common areas. Insurance 5,000 Property Insurance Contingency 250 Tax collector and property appraiser 2,014			
attached schedule. Landscape replacement 7,402 Costs for landscape replacement (trees, shrubs, etc.); assumes 10% of landscape maintenance. Parts & supplies 1,500 Costs for parts or supplies in common areas. Insurance 5,000 Property Insurance Contingency 250 Tax collector and property appraiser 2,014	Irrigation (potable)		11,058
Costs for landscape replacement (trees, shrubs, etc.); assumes 10% of landscape maintenance. Parts & supplies 1,500 Costs for parts or supplies in common areas. Insurance 5,000 Property Insurance Contingency 250 Tax collector and property appraiser 2,014	attached schedule.		
maintenance. Parts & supplies 1,500 Costs for parts or supplies in common areas. Insurance 5,000 Property Insurance Contingency 250 Tax collector and property appraiser 2,014	·		7,402
Parts & supplies Costs for parts or supplies in common areas. Insurance Property Insurance Contingency Tax collector and property appraiser 1,500 5,000 250 250	· · · · · · · · · · · · · · · · · · · ·		
Costs for parts or supplies in common areas. Insurance 5,000 Property Insurance Contingency 250 Tax collector and property appraiser 2,014			1,500
Property Insurance Contingency 250 Tax collector and property appraiser 2,014			,
Contingency 250 Tax collector and property appraiser 2,014			5,000
Tax collector and property appraiser 2,014	· ·		050
		\$	

EAST NASSAU STEWARDSHIP DISTRICT DEBT SERVICE FUND BUDGET - SERIES 2018 FISCAL YEAR 2024

	Adopted Budget		Actual through		Projected through		Total Revenue &			roposed Budget
		Y 2023	2	/28/2023	9/	/30/2023	Ex	penditures	F	Y 2024
REVENUES	•								•	
Assessment levy: on-roll - gross	\$	360,522							\$	354,321
Allowable discounts (4%)		(14,421)	•	044.405	•	0.4.000	Φ.	0.40.404		(14,173)
Assessment levy: on-roll - net		346,101	\$	311,465	\$	34,636	\$	346,101		340,148
Assessment prepayments		-		4 407		42,851		42,851		-
Interest		-		4,407				4,407		-
Total revenues		346,101		315,872		77,487		393,359		340,148
EVDENDITUDES										
EXPENDITURES										
Debt service		00.000				90,000		90,000		00.000
Principal		90,000		140,000		60,000		200,000		90,000
Principal prepayment Interest		249,056				,		,		224 140
Total debt service		339,056		124,379 264,379		124,677 274,677		249,056		234,149
Total debt service	-	339,030		204,379		274,077		539,056		324,149
Other fees & charges										
Property appraiser		3,605		3,440		165		3,605		3,543
Tax collector		7,210		6,224		986		7,210		7,086
Total other fees & charges		10,815		9,664		1,151		10,815		10,629
Total expenditures		349,871		274,043		275,828		549,871		334,778
Evene ((definiency)) of revenues										
Excess/(deficiency) of revenues over/(under) expenditures		(3,770)		41,829		(198,341)		(156,512)		5,370
over/(under) expenditures		(3,770)		41,029		(190,341)		(136,312)		5,370
Fund balance - beginning (unaudited)		328,526		444,080		485,909		444,080		287,568
Fund balance - ending (projected)	\$	324,756	\$	485,909	\$	287,568	\$	287,568		292,938
<u> </u>										
Use of fund balance										
Debt service reserve balance (required)										(176,209)
Interest expense - November 1, 2024										(115,162)
Projected fund balance surplus/(deficit) as	of Se	ptember 30), 20	024					\$	1,567

East Nassau County

Stewardship District Special Assessment Revenue Bonds, Series 2018 \$5,460,000

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
11/01/2023	-		117,074.38	117,074.38
05/01/2024	90,000.00	4.250%	117,074.38	207,074.38
11/01/2024	-		115,161.88	115,161.88
05/01/2025	95,000.00	4.600%	115,161.88	210,161.88
11/01/2025	-		112,976.88	112,976.88
05/01/2026	95,000.00	4.600%	112,976.88	207,976.88
11/01/2026	-		110,791.88	110,791.88
05/01/2027	100,000.00	4.600%	110,791.88	210,791.88
11/01/2027	-		108,491.88	108,491.88
05/01/2028	105,000.00	4.600%	108,491.88	213,491.88
11/01/2028	-		106,076.88	106,076.88
05/01/2029	110,000.00	4.600%	106,076.88	216,076.88
11/01/2029	-		103,546.88	103,546.88
05/01/2030	115,000.00	5.125%	103,546.88	218,546.88
11/01/2030	-		100,600.00	100,600.00
05/01/2031	125,000.00	5.125%	100,600.00	225,600.00
11/01/2031	-		97,396.88	97,396.88
05/01/2032	130,000.00	5.125%	97,396.88	227,396.88
11/01/2032	-		94,065.63	94,065.63
05/01/2033	135,000.00	5.125%	94,065.63	229,065.63
11/01/2033	-		90,606.25	90,606.25
05/01/2034	145,000.00	5.125%	90,606.25	235,606.25
11/01/2034	-		86,890.63	86,890.63
05/01/2035	150,000.00	5.125%	86,890.63	236,890.63
11/01/2035	-		83,046.88	83,046.88
05/01/2036	160,000.00	5.125%	83,046.88	243,046.88
11/01/2036	-		78,946.88	78,946.88
05/01/2037	165,000.00	5.125%	78,946.88	243,946.88
11/01/2037	-		74,718.75	74,718.75
05/01/2038	175,000.00	5.125%	74,718.75	249,718.75
11/01/2038	-		70,234.38	70,234.38
05/01/2039	185,000.00	5.125%	70,234.38	255,234.38
11/01/2039	-		65,493.75	65,493.75
05/01/2040	195,000.00	5.250%	65,493.75	260,493.75
11/01/2040	-		60,375.00	60,375.00
05/01/2041	205,000.00	5.250%	60,375.00	265,375.00
11/01/2041	-		54,993.75	54,993.75
05/01/2042	215,000.00	5.250%	54,993.75	269,993.75
11/01/2042	-		49,350.00	49,350.00
05/01/2043	230,000.00	5.250%	49,350.00	279,350.00
11/01/2043	-		43,312.50	43,312.50
05/01/2044	240,000.00	5.250%	43,312.50	283,312.50
11/01/2044	-		37,012.50	37,012.50
05/01/2045	255,000.00	5.250%	37,012.50	292,012.50
11/01/2045	-		30,318.75	30,318.75
05/01/2046	265,000.00	5.250%	30,318.75	295,318.75
11/01/2046	,		23,362.50	23,362.50
05/01/2047	280,000.00	5.250%	23,362.50	303,362.50
00, 01, 2017	200,000.00	2.23070	20,002.00	203,302.30

East Nassau County

Stewardship District Special Assessment Revenue Bonds, Series 2018 \$5,460,000

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
11/01/2047	-		16,012.50	16,012.50
05/01/2048	295,000.00	5.250%	16,012.50	311,012.50
11/01/2048	-		8,268.75	8,268.75
05/01/2049	315,000.00	5.250%	8,268.75	323,268.75
Total	\$4,575,000.00		\$3,878,253.88	\$8,453,253.88

EAST NASSAU STEWARDSHIP DISTRICT DEBT SERVICE FUND BUDGET - SERIES 2021 FISCAL YEAR 2024

	Fiscal Year 2023									
	Adopted			dopted Actual		Projected		Total Revenue		roposed
		Budget		through		through		&		Budget
		Y 2023	2/	28/2023	9/	/30/2023	Expenditures		F	Y 2024
REVENUES							_			
Assessment levy: on-roll - gross	\$	173,923							\$	365,674
Allowable discounts (4%)		(6,957)								(14,627)
Assessment levy: on-roll - net		166,966	\$	153,389	\$	13,577	\$	166,966		351,047
Off-roll assessment levy		516,753		12,112		227,808		239,920		337,780
Lot closing		-		276,833		-		276,833		-
Interest		-		7,483		-		7,483		
Total revenues		683,719		449,817		241,385		691,202		688,827
EXPENDITURES										
Debt service		055.000				055.000		055.000		000 000
Principal		255,000		-		255,000		255,000		260,000
Principal prepayment		-		-		10,000		10,000		-
Interest		426,250		213,125		215,865		428,990		419,730
Total debt service		681,250		213,125		480,865		693,990		679,730
Other fees & charges										
Property appraiser		1,739		_		1,739		1,739		3,657
Tax collector		3,478		3,068		410		3,478		7,313
Total other fees & charges	-	5,217		3,068		2,149		5,217		10,970
Total expenditures		686,467		216,193		483,014		699,207		690,700
•		<u> </u>		<u> </u>		<u> </u>		<u> </u>		<u> </u>
Excess/(deficiency) of revenues										
over/(under) expenditures		(2,748)		233,624		(241,629)		(8,005)		(1,873)
Fund balance - beginning (unaudited)	_	563,464		564,574		798,198		564,574		556,569
Fund balance - ending (projected)	\$	560,716	\$	798,198	\$	556,569	\$	556,569		554,696
Use of fund balance										
										(220 250)
Debt service reserve balance (required)										(339,250)
Interest expense - November 1, 2024	of 0 -	ntomber 00		12.4					Ф.	(206,745)
Projected fund balance surplus/(deficit) as	or Se	ptember 30), ZC	124					\$	8,701

East Nassau County

Stewardship District Special Assessment Revenue Bonds, Series 2021 \$12,170,000

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
11/01/2023	-		209,865.00	209,865.00
05/01/2024	260,000.00	2.400%	209,865.00	469,865.00
11/01/2024	-		206,745.00	206,745.00
05/01/2025	265,000.00	2.400%	206,745.00	471,745.00
11/01/2025	-		203,565.00	203,565.00
05/01/2026	270,000.00	2.400%	203,565.00	473,565.00
11/01/2026	-		200,325.00	200,325.00
05/01/2027	280,000.00	3.000%	200,325.00	480,325.00
11/01/2027	-		196,125.00	196,125.00
05/01/2028	290,000.00	3.000%	196,125.00	486,125.00
11/01/2028	-		191,775.00	191,775.00
05/01/2029	295,000.00	3.000%	191,775.00	486,775.00
11/01/2029	-		187,350.00	187,350.00
05/01/2030	305,000.00	3.000%	187,350.00	492,350.00
11/01/2030	-		182,775.00	182,775.00
05/01/2031	315,000.00	3.000%	182,775.00	497,775.00
11/01/2031	-		178,050.00	178,050.00
05/01/2032	325,000.00	3.500%	178,050.00	503,050.00
11/01/2032	-		172,362.50	172,362.50
05/01/2033	335,000.00	3.500%	172,362.50	507,362.50
11/01/2033	-		166,500.00	166,500.00
05/01/2034	350,000.00	3.500%	166,500.00	516,500.00
11/01/2034	-		160,375.00	160,375.00
05/01/2035	360,000.00	3.500%	160,375.00	520,375.00
11/01/2035	· -		154,075.00	154,075.00
05/01/2036	375,000.00	3.500%	154,075.00	529,075.00
11/01/2036	-		147,512.50	147,512.50
05/01/2037	385,000.00	3.500%	147,512.50	532,512.50
11/01/2037	-		140,775.00	140,775.00
05/01/2038	400,000.00	3.500%	140,775.00	540,775.00
11/01/2038	-		133,775.00	133,775.00
05/01/2039	415,000.00	3.500%	133,775.00	548,775.00
11/01/2039	-		126,512.50	126,512.50
05/01/2040	430,000.00	3.500%	126,512.50	556,512.50
11/01/2040	-		118,987.50	118,987.50
05/01/2041	445,000.00	3.500%	118,987.50	563,987.50
11/01/2041	-		111,200.00	111,200.00
05/01/2042	460,000.00	4.000%	111,200.00	571,200.00
11/01/2042	-		102,000.00	102,000.00
05/01/2043	480,000.00	4.000%	102,000.00	582,000.00
11/01/2043	-		92,400.00	92,400.00
05/01/2044	500,000.00	4.000%	92,400.00	592,400.00
11/01/2044	-		82,400.00	82,400.00
05/01/2045	520,000.00	4.000%	82,400.00	602,400.00
11/01/2045	-		72,000.00	72,000.00
05/01/2046	540,000.00	4.000%	72,000.00	612,000.00
11/01/2046	-	, v	61,200.00	61,200.00
05/01/2047	565,000.00	4.000%	61,200.00	626,200.00
00,01,2017	202,000.00		01,200.00	020,200.00

East Nassau County

Stewardship District Special Assessment Revenue Bonds, Series 2021 \$12,170,000

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
11/01/2047	-		49,900.00	49,900.00
05/01/2048	590,000.00	4.000%	49,900.00	639,900.00
11/01/2048	-		38,100.00	38,100.00
05/01/2049	610,000.00	4.000%	38,100.00	648,100.00
11/01/2049	-		25,900.00	25,900.00
05/01/2050	635,000.00	4.000%	25,900.00	660,900.00
11/01/2050	-		13,200.00	13,200.00
05/01/2051	660,000.00	4.000%	13,200.00	673,200.00
Total	\$11,660,000.00		\$7,451,500.00	\$19,111,500.00

EAST NASSAU STEWARDSHIP DISTRICT ASSESSMENT COMPARISON PROJECTED FISCAL YEAR 2024 ASSESSMENTS

	On-Roll Assess	sments - Wildlight	Village Phase 1	, DSAP 1, Series	2018 Bonds		
Parcel	Unit of Measurement	Sq. Ft./ Acres/Units	FY 2024 GF Assessment per 1,000 Sq. Ft./ Acre/Unit	FY 2024 SRF Assessment per 1,000 Sq. Ft./ Acre/Unit	FY 2024 DS Assessment per 1,000 Sq. Ft./ Acre/Unit	FY 2024 Total Assessment per 1,000 Sq. Ft./ Acre/Unit	FY 2023 Total Assessment per 1,000 Sq. Ft./ Acre/Unit
Non-Residential							
Commercial	Sq. Ft.	307,360	\$ 7.16	\$ 410.32	\$ -	\$ 417.48	\$ 355.20
Wellness Center/Private School	Acre	28	42.10	1,663.91	-	1,706.01	1,450.13
Residential							
SF 30'	Unit	26	7.16	175.45	664.35	846.96	819.28
SF 45'	Unit	70	7.16	246.19	996.53	1,249.88	1,211.78
SF 55'	Unit	151	7.16	282.98	1,217.98	1,508.12	1,464.60
SF 70'	Unit	72	7.16	362.21	1,550.15	1,919.52	1,864.34
Apartment	Unit	279	7.16	147.15	-	154.31	130.80
Other Residential	Unit	-	7.16	-	-	7.16	5.32
	Off-Roll Assess	sments - Wildligh	t Village Phase 1	, DSAP 1, Series	2018 Bonds		
			FY 2024 GF	FY 2024 SRF	FY 2024 DS	FY 2024 Total	FY 2023 Total
			Assessment	Assessment	Assessment	Assessment	Assessment
	Unit of	Sq. Ft./	per 1,000 Sq.	per 1,000 Sq.	per 1,000 Sq.	per 1,000 Sq.	per 1,000 Sq.
Product/Parcel	Measurement	Acres/Units	Ft./ Acre/Unit	Ft./ Acre/Unit	Ft./ Acre/Unit	Ft./ Acre/Unit	Ft./ Acre/Unit
Non-Residential							
Commercial	Sq. Ft.	106,322	\$ 6.66	\$ 381.60	\$ -	\$ 388.26	\$ 330.34

EAST NASSAU STEWARDSHIP DISTRICT ASSESSMENT COMPARISON PROJECTED FISCAL YEAR 2024 ASSESSMENTS

		On-Roll A	ssessments - I	SAP 1			
			FY 2024 GF	FY 2024 SRF	FY 2024 DS	FY 2024 Total	FY 2023 Total
			Assessment	Assessment		Assessment	Assessment
	Unit of	Sq. Ft./	per 1,000 Sq.	per 1,000 Sq		per 1,000 Sq.	per 1,000 Sq.
Product/Parcel	Measurement	Acres/Units	Ft./ Acre/Unit	Ft./ Acre/Uni		Ft./ Acre/Unit	Ft./ Acre/Unit
Non-Residential							
Commercial	Sq. Ft.	199,372	\$ 7.16	\$ 410.32	: \$ -	\$ 417.48	\$ 355.20
	On-Roll Assess	ments - Wildlight	Village Phase	2, DSAP 1, Seri	es 2021 Bonds		
			FY 2024 GF	FY 2024 SRF	FY 2024 DS	FY 2024 Total	FY 2023 Total
			Assessment	Assessment		Assessment	Assessment
	Unit of	Sq. Ft./	per 1,000 Sq.	per 1,000 Sq	. per 1,000 Sq.	per 1,000 Sq.	per 1,000 Sq.
Product/Parcel	Measurement	Acres/Units	Ft./ Acre/Unit	Ft./ Acre/Uni	t Ft./ Acre/Unit	Ft./ Acre/Unit	Ft./ Acre/Unit
Residential							
MF 33' - Phase 2A	Unit	56	\$ 7.16	\$ 195.26		\$ 895.34	\$ 864.74
SF 40' - Phase 2A	Unit	102	7.16	257.51	839.91	1,104.58	1,064.81
SF 50' - Phase 2A	Unit	129	7.16	282.98	1,049.88	1,340.02	1,296.50
SF 65' - Phase 2A	Unit	78	7.16	339.57	1,364.85	1,711.58	1,659.73
	Off-Roll Assess	ments - Wildlight					
			FY 2024 GF	FY 2024 SRF	FY 2024 DS	FY 2024 Total	FY 2023 Total
			Assessment	Assessment	Assessment	Assessment	Assessment
	Unit of	Sq. Ft./	per 1,000 Sq.	per 1,000 Sq	. per 1,000 Sq.	per 1,000 Sq.	per 1,000 Sq.
Product/Parcel	Measurement	Acres/Units	Ft./ Acre/Unit	Ft./ Acre/Uni	t Ft./ Acre/Unit	Ft./ Acre/Unit	Ft./ Acre/Unit
Non-Residential							
Commercial	Sq. Ft.	-	\$ 6.66	\$ 381.60	\$ -	\$ 388.26	\$ 330.34
<u>Residential</u>							
MF 33' - Phase 2A	Unit	78	6.66	181.59		832.67	804.21
SF 40' - Phase 2A	Unit	82	6.66	239.48		1,027.26	990.28
SF 50' - Phase 2A	Unit	91	6.66	263.17		1,246.22	1,205.75
SF 65' - Phase 2A	Unit	44	6.66	315.80	•	1,591.77	1,543.55
MF 33' - Phase 2B	Unit	36	6.66	181.59		955.42	926.96
SF 50' - Phase 2B	Unit	44	6.66	263.17	1,162.37	1,432.20	1,391.73

EAST NASSAU STEWARDSHIP DISTRICT ASSESSMENT COMPARISON PROJECTED FISCAL YEAR 2024 ASSESSMENTS

On-Roll Assessments - Wildlight Village Phase 2, DSAP 1											
			FY 202	4 GF	FY 2024 SRF	FY 2024	DS	FY 2	024 Total	FY 2	023 Total
	linit of	Sa Et /	Assess		Assessment	Assessn			essment		essment
D 1 1/D 1	Unit of	Sq. Ft./	per 1,00	•	per 1,000 Sq.	per 1,000	•	•	1,000 Sq.	•	1,000 Sq.
Product/Parcel	Measurement	Acres/Units	Ft./ Acre	e/Unit	Ft./ Acre/Unit	Ft./ Acre	/Unit	Ft./	Acre/Unit	Ft./	Acre/Unit
<u>Residential</u>											
MF Assisted Living	Unit	205	\$	7.16	195.26	\$	-	\$	202.42	\$	159.79
MF Attached	Unit	300		7.16	178.28		-		185.44		157.34
MF Detached	Unit	250		7.16	178.28		-		185.44		157.34

Off-Roll Assessments - Wildlight Village Phase 2, DSAP 1								
-			FY 2024 GF	FY 2024 GF FY 2024 SRF		FY 2024 Total	FY 2023 Total	
			Assessment	Assessment	Assessment	Assessment	Assessment	
	Unit of	Sq. Ft./	per 1,000 Sq.	per 1,000 Sq.	per 1,000 Sq.	per 1,000 Sq.	per 1,000 Sq.	
Parcel	Measurement	Acres/Units	Ft./ Acre/Unit	Ft./ Acre/Unit	Ft./ Acre/Unit	Ft./ Acre/Unit	Ft./ Acre/Unit	
Non-Residential								
Commercial	Sq. Ft.	415,000	\$ 6.66	\$ 381.60	\$ -	\$ 388.26	\$ 330.34	
<u>Residential</u>								
MF 33'	Unit	196	6.66	181.59	-	188.25	159.79	

On-Roll Assessments - Commerce Park												
	Unit of	Sq. Ft./	Asse per 1	024 GF ssment ,000 Sq.	Ass per	2024 SRF essment 1,000 Sq.	Asse per 1	024 DS ssment ,000 Sq.	Ass per	2024 Total sessment 1,000 Sq.	Ass per	2023 Total sessment 1,000 Sq.
Parcel	Measurement	Acres/Units	Ft./ A	cre/Unit	Ft./	Acre/Unit	Ft./ A	cre/Unit	Ft./	Acre/Unit	Ft./	Acre/Unit
Non-Residential Light Industrial & Distribution Retail	Sq. Ft. Sq. Ft.	602,500	\$	7.16 7.16	\$	111.40 445.59	\$	-	\$	118.56 452.75	\$	31.11 109.58

EAST NASSAU STEWARDSHIP DISTRICT ASSESSMENT COMPARISON PROJECTED FISCAL YEAR 2024 ASSESSMENTS

		Off-Roll Asses	ssments - Comr	nerce Park			
			FY 2024 GF	FY 2024 SRF	FY 2024 DS	FY 2024 Total	FY 2023 Total
			Assessment	Assessment	Assessment	Assessment	Assessment
	Unit of	Sq. Ft./	per 1,000 Sq.	per 1,000 Sq.	per 1,000 Sq.	per 1,000 Sq.	per 1,000 Sq.
Parcel	Measurement	Acres/Units	Ft./ Acre/Unit	Ft./ Acre/Unit	Ft./ Acre/Unit	Ft./ Acre/Unit	Ft./ Acre/Unit
Non-Residential							_
Light Industrial & Distribution	Sq. Ft.	897,500	\$ 6.66	\$ 103.60	\$ -	\$ 110.26	\$ 31.11
Retail	Sq. Ft.	20,000	6.66	414.40	-	421.06	109.58
	Off-Roll A	ssessments - Are	eas outside of W	/ildlight Village F	Phase 1		
			FY 2024 GF	FY 2024 SRF	FY 2024 DS	FY 2024 Total	FY 2023 Total
			Assessment	Assessment	Assessment	Assessment	Assessment
	Unit of	Sq. Ft./	per 1,000 Sq.	per 1,000 Sq.	per 1,000 Sq.	per 1,000 Sq.	per 1,000 Sq.
Parcel	Measurement	Acres/Units	Ft./ Acre/Unit	Ft./ Acre/Unit	Ft./ Acre/Unit	Ft./ Acre/Unit	Ft./ Acre/Unit
Non-Residential							
Commercial	Sq. Ft.	8,451,946	\$ 6.66	\$ -	\$ -	\$ 6.66	\$ 4.95
<u>Residential</u>							
Residential Unit	Unit	21,711	6.66	-	-	6.66	4.95

EAST NASSAU STEWARDSHIP DISTRICT

NEWS-LEADER Published Weekly P.O. Box 16766 (904) 261-3696 Fernandina Beach, Nassau County, Florida 32035

STATE OF FLORIDA **COUNTY OF NASSAU:**

Before the undersigned authority personally appeared Foy R. Maloy, Jr

Who on oath says that (s)he is the Publisher of the Fernandina Beach News-Leader, a weekly newspaper published at Fernandina Beach in Nassau County, Florida; that the attached copy the advertisement, being a DISPLAY LEGAL NOTICE in the matter of

UPCOMING PUBLIC HEARINGS REGULAR MEETINGS

Was published in said newspaper in the issue(s) of

07/26/2023 08/02/2023 LEGAL DISPLAY

Affiant further says that the said News-Leader is a newspaper published at Fernandina Beach, in said Nassau County, Florida and that the said newspaper has heretofore been continuously published in said Nassau County, Florida, each week and has been entered as second class mail matter at the post office in Fernandina Beach in said Nassau County, Florida, for a period of one year preceding the first publication of the attached copy of advertisement; and Affiant further says that (s)he has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Sworn to and subscribed to before me This 2nd day of August, A.D. 2023

Robert O. Fiege, Notary Public

Personally Known

#GG 976628

#GG 976628

#GG 976628

ST NASSAU STEWARD

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF T 2023/2024 BUDGET: NOTICE OF PUBLIC HEARING TO CONSIDER OF OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS, A ASSESSMENT ROLL, AND THE LEVY, COLLECTION, AND ENFOR SAME; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEE

Upcoming Public Hearings, and Regular Meeting

The Board of Supervisors ("Board") for the East Nassau Stewardship District the following two public hearings and a regular meeting on:

DATE:

August 17, 2023

HOUR:

10:00 a.m.

LOCATION:

Fernandina Beach Municipal Airport

700 Airport Road

Fernandina Beach, Florida 32034

The first public hearing is being held pursuant to Chapter 2017-206, Laws receive public comment and objections on the District's proposed budget ("Propo fiscal year beginning October 1, 2023 and ending September 30, 2024 ("Fiscal Ye second public hearing is being held pursuant to the Act and Chapters 170 and 197 consider the imposition of operations and maintenance special assessments ("C upon the lands located within the District, to fund the Proposed Budget for Fisca consider the adoption of an assessment roll; and, to provide for the levy, collection of assessments. At the conclusion of the hearings, the Board will, by resolution, levy O&M Assessments as finally approved by the Board. A Board meeting of the held where the Board may consider any other District business.

Description of Assessments

The District imposes O&M Assessments on benefitted property within the District funding the District's general administrative, operations, and maintenance budget 170.07, Florida Statutes, a description of the services to be funded by the O&A the streets or other areas to be improved and benefitted from the O&M Assessm in the Proposed Budget. A geographic depiction of the property potentially subj O&M Assessments is identified in the map attached hereto. The table below shi the proposed O&M Assessments, which are subject to change at the hearing:

OSM SF Assessments

FILED NASSE	Total & of Linkley Sq. R./Agres	SALI Preside per likele/ 1,800 Eq. Rt./	Proposed Annual CAS Assessment (Includes policities costs / gar policities costs / gar
Commercial	506,732 Sq. Ft.	1.00	57.41
Welfness Center/Private School	28 Acres	5.88	\$43.57
SF 30'	26	1.00	\$7.41
SF 45'	70	1.00	\$7.41
SF 55'	151	1.00	\$7.41
SF 70'	72	1.00	\$7,41
Apartment	279	1.00	\$7.41
MF 33'	56	1.00	\$7.41
SF 40'	102	1.00	\$7.41
SF 50'	129	1.00	\$7.41
SP 65'	78	1.00	\$7.41
MF Assisted Living	205	1.00	\$7.41
MF Attached	300	1.00	\$7.41
MF Detached	250	1.00	\$7.41
Light Industrial & Distribution	1,500,000 Sq.	1.00	\$7.41
Retail	20,000 Sq. Pt.	1.00	\$7.41
Undeveloped Land - Pulte	82.70 Acres	4,53	\$33,60
Undeveloped Land - Wildlight	421.90 Acres	1.70	\$12.60
Undeveloped Land - Raydlent	16,347.32 Acres	1.74	\$12.93
Undeveloped Land - Rayonier	941.22 Acres	1.74	\$12.93

OBM SRF DSAP # 1 Assessments

Land Use	Total If of Units / Sq. TR. / Acres	294/ Rensile per Ucit/ 3,500 Kg. PL/ Acre	Paraposed Annual OSAN Assessment (Inducting collection chas / early (Neuroset discount)
Commercial	506,732 Sq. Ft.	1.45	\$537.30
Wellness Center/Private	28 Acres	5.88	\$2,178.85
SF 30'	26	0.62	\$229.74
SF 45'	70	0.87	\$322.38
SF 55'	151	1.00	\$370.55
SF 70°	72	1.28	\$474.31
Apartment	279	0.52	\$192.69

EAST NASSAU STEWARDSHIP DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2023/2024 BUDGET; NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION OF OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS. ADOPTION OF AN ASSESSMENT ROLL, AND THE LEVY, COLLECTION, AND ENFORCEMENT OF THE SAME; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

Upcoming Public Hearings, and Regular Meeting

The Board of Supervisors ("Board") for the East Nassau Stewardship District ("District") will hold the following two public hearings and a regular meeting on:

August 17, 2023 DATE: HOUR: 10:00 a.m.

LOCATION: Fernandina Beach Municipal Airport

700 Airport Road

Fernandina Beach, Florida 32034

The first public hearing is being held pursuant to Chapter 2017-206, Laws of Florida ("Act"), to receive public comment and objections on the District's proposed budget ("Proposed Budget") for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("Fiscal Year 2023/2024"). The second public hearing is being held pursuant to the Act and Chapters 170 and 197, Florida Statutes, to consider the imposition of operations and maintenance special assessments ("O&M Assessments") upon the lands located within the District, to fund the Proposed Budget for Fiscal Year 2023/2024; to consider the adoption of an assessment roll; and, to provide for the levy, collection, and enforcement of assessments. At the conclusion of the hearings, the Board will, by resolution, adopt a budget and levy O&M Assessments as finally approved by the Board. A Board meeting of the District will also be held where the Board may consider any other District business.

The District imposes O&M Assessments on benefitted property within the District for the purpose of funding the District's general administrative, operations, and maintenance budget. Pursuant to Section 170.07, Florida Statutes, a description of the services to be funded by the O&M Assessments, and the streets or other areas to be improved and benefitted from the O&M Assessments, are all set forth in the Proposed Budget. A geographic depiction of the property potentially subject to the proposed O&M Assessments is identified in the map attached hereto. The table below shows the schedule of the proposed O&M Assessments, which are subject to change at the hearing:

O&M GF Assessr

Description of Assessments

Land Use	Total # of Units/ Sq. Ft./Acres	EAU Factor per Unit/ 1,000 Sq. Ft./ Acre	Proposed Annual O&M Assessment (including collection costs / early payment discounts)				
Commercial	506,732 Sq. Ft.	1.00	\$7.41				
Wellness Center/Private School	28 Acres	5.88	\$43.57				
SF 30'	26	1.00	\$7.41				
SF 45'	70	1.00	\$7.41				
SF 55'	151	1.00	\$7.41				
SF 70'	72	1.00	\$7.41				
Apartment	279	1.00	\$7.41				
MF 33'	56	1.00	\$7.41				
SF 40'	102	1.00	\$7.41				
SF 50'	129	1.00	\$7.41				
SF 65'	78	1.00	\$7.41				
MF Assisted Living	205	1.00	\$7.41				
MF Attached	300	1.00	\$7.41				
MF Detached	250	1.00	\$7.41				
Light Industrial & Distribution	1,500,000 Sq.	1.00	\$7.41				
Retail	20,000 Sq. Ft.	1.00	\$7.41				
Undeveloped Land - Pulte	82.70 Acres	4.53	\$33.60				
Undeveloped Land - Wildlight	421.90 Acres	1.70	\$12.60				
Undeveloped Land - Raydient	16,347.32 Acres	1.74	\$12.93				
Undeveloped Land - Rayonier	941.22 Acres	1.74	\$12.93				
O&M SRE DSAP # 1 Assessments							

Total # of Units/ Sq. Ft./

EAU Factor

Proposed Annual O&M

Assessment (including

Land Use

	Acres	Acre	payment discounts)	
Commercial	506,732 Sq. Ft.	1.45	\$537.30	
Wellness Center/Private	28 Acres	5.88	\$2,178.85	
SF 30'	26	0.62	\$229.74	
SF 45'	70	0.87	\$322.38	
SF 55'	151	1.00	\$370.55	
SF 70'	72	1.28	\$474.31	
Apartment	279	0.52	\$192.69	
MF 33'	56	0.69	\$255.68	
SF 40'	102	0.91	\$337.20	
SF 50'	129	1.00	\$370.55	
SF 65'	78	1.20	\$444.67	
MF Assisted Living	205	0.69	\$255.68	
MF Attached	300	0.63	\$233.44	
MF Detached	250	0.63	\$233.44	
Light Industrial & Distribution	1,500,000 Sq.	0.31	\$115.30	
Retail	20,000 Sq. Ft.	1.24	\$461.19	
Undeveloped Land - Pulte	82.70 Acres	4.12	\$1,528.26	
Undeveloped Land - Wildlight	421.90 Acres	2.11	\$782.69	
he proposed O&M Assessments unts, which Nassau County ("Cou y tax bill. Moreover, pursuant to as the "maximum rate" authorize	nty") may in Section 197	npose on a 7.3632(4), F	assessments that a Florida Statutes, the	re collected on the e lien amount shall

serve as the "maximum r n that no assessment hearing must be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4), Florida Statutes, is met. Note that the O&M Assessments do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2023/2024. For Fiscal Year 2023/2024, the District intends to have the County tax collector collect the assessments imposed on certain developed property, and will directly collect the assessments imposed on the remaining benefitted property by sending out a bill prior to, or during, November 2022. It is important to pay your assessment because failure to pay will cause a tax certificate to be issued against

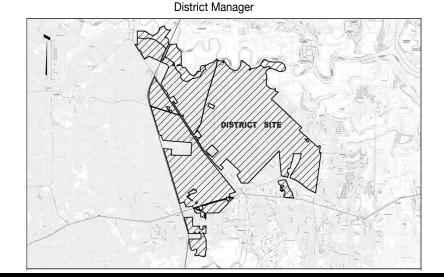
the property which may result in loss of title, or for direct billed assessments, may result in a foreclosure action, which also may result in a loss of title. The District's decision to collect assessments on the tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time. Additional Provisions The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. A copy of the Proposed Budget, proposed assessment roll, and the agenda for the hearings and meeting may be obtained at the offices of the District Manager, located at Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431,

Ph: (561) 571-0010 ("District Manager's Office"), during normal business hours or on the District's website at https://eastnassausd.net/. The public hearings and meeting may be continued to a date,

time, and place to be specified on the record at the hearings or meeting. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to 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.

Please note that all affected property owners have the right to appear at the public hearings and meeting, and may also file written objections with the District Manager's Office within twenty days of publication of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of 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 such appeal is to be based.

Craig Wrathell



EAST NASSAU STEWARDSHIP DISTRICT

B

STATE OF FLORIDA)
COUNTY OF PALM BEACH)

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, this day personally appeared Jonah Reuther, who by me first being duly sworn and deposed says:

- 1. I am over eighteen (18) years of age and am competent to testify as to the matters contained herein. I have personal knowledge of the matters stated herein.
- 2. I, Jonah Reuther, am employed by Wrathell, Hunt and Associates, LLC, and, in the course of that employment, serve as Financial Analyst for the East Nassau Stewardship District ("District")
- 3. Among other things, my duties include preparing and transmitting correspondence relating to the District.
- 4. I do hereby certify that on July 28, 2023, and in the regular course of business, I caused letters, in the forms attached hereto as **Exhibit A**, to be sent notifying affected landowner(s) in the District of their rights under Chapters 170, 190 and 197, *Florida Statutes*, with respect to the District's anticipated imposition of operations and maintenance assessments. I further certify that the letters were sent to the addressees identified in **Exhibit B** and in the manner identified in **Exhibit A**.
- 5. I have personal knowledge of having sent the letters to the addressees, and those records are kept in the course of the regular business activity for my office.

FURTHER AFFIANT SAYETH NOT.

By: Jonah Reuther, Financial Analyst

SWORN AND SUBSCRIBED before me by	•		•			_					•
of July 2023, by Jonah Reuther, for Wra	the	II, Hunt & Assoc	iates	LLC, w	ho 🖵	is p	erson	ally kno	own to	me or	r 🗆
has provided	as	identification,	and	who		did	or	📈 did	not	take	an
oath.											

DAPHNE GILLYARD
NOTARY PUBLIC
STATE OF FLORIDA
Comm# GG327647
Expires 8/20/2023

NOTARY PUBLIC

Print Name: Daphne (Gily

Notary Public, State of Florida

Commission No.: GG327647

My Commission Expires: 820 202

EXHIBIT A: Mailed Notice **EXHIBIT B:** List of Addresses

Exhibit A

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

THIS IS NOT A BILL - DO NOT PAY

July 28th, 2023

VIA FIRST CLASS MAIL

WILDLIGHT LLC 1 RAYONIER WAY YULEE, FL 32097

[PARCEL ID]: 50-3N-27-0000-0001-0270

RE: East Nassau Stewardship District Fiscal Year 2023/2024 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapter 2017-206, Laws of Florida ("Act"), and Chapters 170 and 197, Florida Statutes, the East Nassau Stewardship District ("District") will be holding two public hearings and a Board of Supervisors' ("Board") meeting for the purpose of adopting the District's proposed budget ("Proposed Budget") for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("Fiscal Year 2023/2024") and levying operations and maintenance assessments ("O&M Assessments") to fund the Proposed Budget for Fiscal Year 2023/2024, on August 17, 2023, at 10:00 a.m., and at Fernandina Beach Municipal Airport, 700 Airport Road, Fernandina Beach, Florida 32034. The District is a special-purpose unit of local government established under the Act for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in Exhibit A.

The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. A copy of the Proposed Budget and assessment roll, and the agenda, for the hearings and meeting may be obtained by contacting Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: (561) 571-0010 ("District Manager's Office"), during normal business hours. The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to 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.

Please note that all affected property owners have the right to appear and comment at the public hearings and meeting and may also file written objections with the District Manager's Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of 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 such appeal is to be based.

If you have any questions, please do not hesitate to contact the District Manager's Office.

Sincerely,

Summary of O&M Assessments

- 1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2023/2024, the District expects to collect no more than \$1,450,008.34 in gross revenue.
- 2. **Unit of Measurement.** The O&M Assessments are allocated on a per acre/sq. ft. basis for undeveloped property and on an Equivalent Assessment Unit ("EAU") basis for platted lots. Your property is classified as 1,5000,000 Sq. Ft. Light Industrial & Distribution and 20,000 Sq. Ft. Retail.

3. Schedule of O&M Assessments:

O&M GF Assessments

Land Use	Total # of Units/	EAU Factor per	Proposed Annual O&M Assessment				
	Sq. Ft./Acres	Unit/1,000 Sq.	(including collection costs / early				
		Ft./Acre	payment discounts)				
Commercial	506,732 Sq. Ft.	1.00	\$7.41				
Wellness Center/Private School	28 Acres	5.88	\$43.57				
SF 30'	26	1.00	\$7.41				
SF 45'	70	1.00	\$7.41				
SF 55'	151	1.00	\$7.41				
SF 70'	72	1.00	\$7.41				
Apartment	279	1.00	\$7.41				
MF 33'	56	1.00	\$7.41				
SF 40'	102	1.00	\$7.41				
SF 50'	129	1.00	\$7.41				
SF 65'	78	1.00	\$7.41				
MF Assisted Living	205	1.00	\$7.41				
MF Attached	300	1.00	\$7.41				
MF Detached	250	1.00	\$7.41				
Light Industrial & Distribution	1,500,000 Sq. Ft.	1.00	\$7.41				
Retail	20,000 Sq. Ft.	1.00	\$7.41				
Undeveloped Land - Pulte	82.70 Acres	4.53	\$33.60				
Undeveloped Land - Wildlight	421.90 Acres	1.70	\$12.60				
Undeveloped Land - Raydient	16,347.32 Acres	1.74	\$12.93				
Undeveloped Land - Rayonier	941.22 Acres	1.74	\$12.93				

Land Use	Total # of Units/	EAU Factor per	Proposed Annual O&M
Land OSE	•	-	-
	Sq. Ft./Acres	Unit/1,000 Sq.	Assessment (including collection
		Ft./Acre	costs / early payment discounts)
Commercial	506,732 Sq. Ft.	1.45	\$537.30
Wellness Center/Private School	28 Acres	5.88	\$2,178.85
SF 30'	26	0.62	\$229.74
SF 45'	70	0.87	\$322.38
SF 55'	151	1.00	\$370.55
SF 70'	72	1.28	\$474.31
Apartment	279	0.52	\$192.69
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SF 40'	102	0.91	\$337.20
SF 50'	129	1.00	\$370.55
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MF Attached	300	0.63	\$233.44
MF Detached	250	0.63	\$233.44
Light Industrial & Distribution	1,500,000 Sq. Ft.	0.31	\$115.30
Retail	20,000 Sq. Ft.	1.24	\$461.19
Undeveloped Land - Pulte	82.70 Acres	4.12	\$1,528.26
Undeveloped Land - Wildlight	421.90 Acres	2.11	\$782.69

4. Proposed O&M Assessments for Your Property.

Current Annual O&M Assessment (October 1, 2022 – September 30, 2023)	Proposed Annual O&M Assessment (October 1, 2023 – September 30, 2024)	Change in Annual Dollar
		Amount
\$48,857.00	\$193,436.35	\$144,579.35

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

THIS IS NOT A BILL - DO NOT PAY

July 28th, 2023

VIA FIRST CLASS MAIL

SHANDS JACKSONVILLE FOUNDATION C/O ALTUS GROUP PO BOX 92129 SOUTHLAKE, TX 76092 [PARCEL ID]: 44-2N-27-1002-00P1-0040

RE: East Nassau Stewardship District Fiscal Year 2023/2024 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapter 2017-206, Laws of Florida ("Act"), and Chapters 170 and 197, Florida Statutes, the East Nassau Stewardship District ("District") will be holding two public hearings and a Board of Supervisors' ("Board") meeting for the purpose of adopting the District's proposed budget ("Proposed Budget") for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("Fiscal Year 2023/2024") and levying operations and maintenance assessments ("O&M Assessments") to fund the Proposed Budget for Fiscal Year 2023/2024, on August 17, 2023, at 10:00 a.m., and at Fernandina Beach Municipal Airport, 700 Airport Road, Fernandina Beach, Florida 32034. The District is a special-purpose unit of local government established under the Act for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in Exhibit A.

The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. A copy of the Proposed Budget and assessment roll, and the agenda, for the hearings and meeting may be obtained by contacting Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: (561) 571-0010 ("District Manager's Office"), during normal business hours. The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to 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.

Please note that all affected property owners have the right to appear and comment at the public hearings and meeting and may also file written objections with the District Manager's Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of 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 such appeal is to be based.

If you have any questions, please do not hesitate to contact the District Manager's Office.

Sincerely,

Summary of O&M Assessments

- 1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2023/2024, the District expects to collect no more than \$1,450,008.34 in gross revenue.
- 2. **Unit of Measurement.** The O&M Assessments are allocated on a per acre/sq. ft. basis for undeveloped property and on an Equivalent Assessment Unit ("EAU") basis for platted lots. Your property is classified as **5 acres of Wellness Center**.

3. Schedule of O&M Assessments:

O&M GF Assessments

Land Use	Total # of Units/ Sq. Ft./Acres	EAU Factor per Unit/1,000 Sq. Ft./Acre	Proposed Annual O&M Assessment (including collection costs / early payment discounts)
Commercial	506,732 Sq. Ft.	1.00	\$7.41
Wellness Center/Private School	28 Acres	5.88	\$43.57
SF 30'	26	1.00	\$7.41
SF 45'	70	1.00	\$7.41
SF 55'	151	1.00	\$7.41
SF 70'	72	1.00	\$7.41
Apartment	279	1.00	\$7.41
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SF 65'	78	1.00	\$7.41
MF Assisted Living	205	1.00	\$7.41
MF Attached	300	1.00	\$7.41
MF Detached	250	1.00	\$7.41
Light Industrial & Distribution	1,500,000 Sq. Ft.	1.00	\$7.41
Retail	20,000 Sq. Ft.	1.00	\$7.41
Undeveloped Land - Pulte	82.70 Acres	4.53	\$33.60
Undeveloped Land - Wildlight	421.90 Acres	1.70	\$12.60
Undeveloped Land - Raydient	16,347.32 Acres	1.74	\$12.93
Undeveloped Land - Rayonier	941.22 Acres	1.74	\$12.93

Land Use	Total # of Units/	EAU Factor per	Proposed Annual O&M
	Sq. Ft./Acres	Unit/1,000 Sq.	Assessment (including collection
		Ft./Acre	costs / early payment discounts)
Commercial	506,732 Sq. Ft.	1.45	\$537.30
Wellness Center/Private School	28 Acres	5.88	\$2,178.85
SF 30'	26	0.62	\$229.74
SF 45'	70	0.87	\$322.38
SF 55'	151	1.00	\$370.55
SF 70'	72	1.28	\$474.31
Apartment	279	0.52	\$192.69
MF 33'	56	0.69	\$255.68
SF 40'	102	0.91	\$337.20
SF 50'	129	1.00	\$370.55
SF 65'	78	1.20	\$444.67
MF Assisted Living	205	0.69	\$255.68
MF Attached	300	0.63	\$233.44
MF Detached	250	0.63	\$233.44
Light Industrial & Distribution	1,500,000 Sq. Ft.	0.31	\$115.30
Retail	20,000 Sq. Ft.	1.24	\$461.19
Undeveloped Land - Pulte	82.70 Acres	4.12	\$1,528.26
Undeveloped Land - Wildlight	421.90 Acres	2.11	\$782.69

4. Proposed O&M Assessments for Your Property.

Current Annual O&M Assessment (October 1, 2022 – September 30, 2023)	Proposed Annual O&M Assessment (October 1, 2023 – September 30, 2024)	Change in Annual Dollar
		Amount
\$7,250.00	\$11,112.12	\$3,862.12

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

THIS IS NOT A BILL - DO NOT PAY

July 28th, 2023

VIA FIRST CLASS MAIL

SS NASSAU LLC 2963 DUPONT AVE SUITE 2 653 W EIGHT STREET JACKSONVILLE, FL 32217

[PARCEL ID]: 44-2N-27-1115-0000-0000

RE: East Nassau Stewardship District Fiscal Year 2023/2024 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapter 2017-206, Laws of Florida ("Act"), and Chapters 170 and 197, Florida Statutes, the East Nassau Stewardship District ("District") will be holding two public hearings and a Board of Supervisors' ("Board") meeting for the purpose of adopting the District's proposed budget ("Proposed Budget") for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("Fiscal Year 2023/2024") and levying operations and maintenance assessments ("O&M Assessments") to fund the Proposed Budget for Fiscal Year 2023/2024, on August 17, 2023, at 10:00 a.m., and at Fernandina Beach Municipal Airport, 700 Airport Road, Fernandina Beach, Florida 32034. The District is a special-purpose unit of local government established under the Act for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in Exhibit A.

The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. A copy of the Proposed Budget and assessment roll, and the agenda, for the hearings and meeting may be obtained by contacting Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: (561) 571-0010 ("District Manager's Office"), during normal business hours. The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to 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.

Please note that all affected property owners have the right to appear and comment at the public hearings and meeting and may also file written objections with the District Manager's Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of 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 such appeal is to be based.

If you have any questions, please do not hesitate to contact the District Manager's Office.

Sincerely,

Summary of O&M Assessments

- 1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2023/2024, the District expects to collect no more than \$1,450,008.34 in gross revenue.
- 2. **Unit of Measurement.** The O&M Assessments are allocated on a per acre/sq. ft. basis for undeveloped property and on an Equivalent Assessment Unit ("EAU") basis for platted lots. Your property is classified as 27,685 Sq. Ft. Commercial.

3. Schedule of O&M Assessments:

O&M GF Assessments

Land Use	Total # of Units/ Sq. Ft./Acres	EAU Factor per Unit/1,000 Sq. Ft./Acre	Proposed Annual O&M Assessment (including collection costs / early payment discounts)
Commercial	506,732 Sq. Ft.	1.00	\$7.41
Wellness Center/Private School	28 Acres	5.88	\$43.57
SF 30'	26	1.00	\$7.41
SF 45'	70	1.00	\$7.41
SF 55'	151	1.00	\$7.41
SF 70'	72	1.00	\$7.41
Apartment	279	1.00	\$7.41
MF 33'	56	1.00	\$7.41
SF 40'	102	1.00	\$7.41
SF 50'	129	1.00	\$7.41
SF 65'	78	1.00	\$7.41
MF Assisted Living	205	1.00	\$7.41
MF Attached	300	1.00	\$7.41
MF Detached	250	1.00	\$7.41
Light Industrial & Distribution	1,500,000 Sq. Ft.	1.00	\$7.41
Retail	20,000 Sq. Ft.	1.00	\$7.41
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Land Use	Total # of Units/	EAU Factor per	Proposed Annual O&M
	Sq. Ft./Acres	Unit/1,000 Sq. Ft./Acre	Assessment (including collection
		•	costs / early payment discounts)
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Undeveloped Land - Pulte	82.70 Acres	4.12	\$1,528.26
Undeveloped Land - Wildlight	421.90 Acres	2.11	\$782.69

4. Proposed O&M Assessments for Your Property.

Current Annual O&M Assessment (October 1, 2022 – September 30, 2023)	Proposed Annual O&M Assessment (October 1, 2023 – September 30, 2024)	Change in Annual Dollar
		Amount
\$9,833.71	\$15,080.30	\$5,246.59

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

THIS IS NOT A BILL - DO NOT PAY

July 28th, 2023

VIA FIRST CLASS MAIL

RAS WILDLIGHT OWNER LLC & ZE 77TH WILDLIGHT LLC ET AL C/O RAS WILDLIGHT MNGR LLC 6001 BROKEN SOUND PKWY STE 360 BOCA RATON, FL 33487 [PARCEL ID]: 44-2N-27-1000-00TA-0000

RE: East Nassau Stewardship District Fiscal Year 2023/2024 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapter 2017-206, Laws of Florida ("Act"), and Chapters 170 and 197, Florida Statutes, the East Nassau Stewardship District ("District") will be holding two public hearings and a Board of Supervisors' ("Board") meeting for the purpose of adopting the District's proposed budget ("Proposed Budget") for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("Fiscal Year 2023/2024") and levying operations and maintenance assessments ("O&M Assessments") to fund the Proposed Budget for Fiscal Year 2023/2024, on August 17, 2023, at 10:00 a.m., and at Fernandina Beach Municipal Airport, 700 Airport Road, Fernandina Beach, Florida 32034. The District is a special-purpose unit of local government established under the Act for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in Exhibit A.

The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. A copy of the Proposed Budget and assessment roll, and the agenda, for the hearings and meeting may be obtained by contacting Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: (561) 571-0010 ("District Manager's Office"), during normal business hours. The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to 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.

Please note that all affected property owners have the right to appear and comment at the public hearings and meeting and may also file written objections with the District Manager's Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of 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 such appeal is to be based.

If you have any questions, please do not hesitate to contact the District Manager's Office.

Sincerely,

Summary of O&M Assessments

- 1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2023/2024, the District expects to collect no more than \$1,450,008.34 in gross revenue.
- 2. **Unit of Measurement.** The O&M Assessments are allocated on a per acre/sq. ft. basis for undeveloped property and on an Equivalent Assessment Unit ("EAU") basis for platted lots. Your property is classified as 279 Apartment units.

3. Schedule of O&M Assessments:

O&M GF Assessments

Land Use	Total # of Units/ Sq. Ft./Acres	EAU Factor per Unit/1,000 Sq. Ft./Acre	Proposed Annual O&M Assessment (including collection costs / early payment discounts)
Commercial	506,732 Sq. Ft.	1.00	\$7.41
Wellness Center/Private School	28 Acres	5.88	\$43.57
SF 30'	26	1.00	\$7.41
SF 45'	70	1.00	\$7.41
SF 55'	151	1.00	\$7.41
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Apartment	279	1.00	\$7.41
MF 33'	56	1.00	\$7.41
SF 40'	102	1.00	\$7.41
SF 50'	129	1.00	\$7.41
SF 65'	78	1.00	\$7.41
MF Assisted Living	205	1.00	\$7.41
MF Attached	300	1.00	\$7.41
MF Detached	250	1.00	\$7.41
Light Industrial & Distribution	1,500,000 Sq. Ft.	1.00	\$7.41
Retail	20,000 Sq. Ft.	1.00	\$7.41
Undeveloped Land - Pulte	82.70 Acres	4.53	\$33.60
Undeveloped Land - Wildlight	421.90 Acres	1.70	\$12.60
Undeveloped Land - Raydient	16,347.32 Acres	1.74	\$12.93
Undeveloped Land - Rayonier	941.22 Acres	1.74	\$12.93

Land Use	Total # of Units/	EAU Factor per	Proposed Annual O&M
	Sq. Ft./Acres	Unit/1,000 Sq.	Assessment (including collection
		Ft./Acre	costs / early payment discounts)
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Wellness Center/Private School	28 Acres	5.88	\$2,178.85
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Undeveloped Land - Pulte	82.70 Acres	4.12	\$1,528.26
Undeveloped Land - Wildlight	421.90 Acres	2.11	\$782.69

4. Proposed O&M Assessments for Your Property.

Current Annual O&M Assessment (October 1, 2022 – September 30, 2023)	Proposed Annual O&M Assessment (October 1, 2023 – September 30, 2024)	Change in Annual Dollar
		Amount
\$36,493.20	\$55,826.94	\$19,333.74

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

THIS IS NOT A BILL - DO NOT PAY

July 28th, 2023

VIA FIRST CLASS MAIL

SS NASSAU LLC 2963 DUPONT AVE SUITE 2 653 W EIGHT STREET JACKSONVILLE, FL 32217

[PARCEL ID]: 44-2N-27-1115-0000-0000

RE: East Nassau Stewardship District Fiscal Year 2023/2024 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapter 2017-206, Laws of Florida ("Act"), and Chapters 170 and 197, Florida Statutes, the East Nassau Stewardship District ("District") will be holding two public hearings and a Board of Supervisors' ("Board") meeting for the purpose of adopting the District's proposed budget ("Proposed Budget") for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("Fiscal Year 2023/2024") and levying operations and maintenance assessments ("O&M Assessments") to fund the Proposed Budget for Fiscal Year 2023/2024, on August 17, 2023, at 10:00 a.m., and at Fernandina Beach Municipal Airport, 700 Airport Road, Fernandina Beach, Florida 32034. The District is a special-purpose unit of local government established under the Act for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in Exhibit A.

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Sincerely,

Summary of O&M Assessments

- 1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2023/2024, the District expects to collect no more than \$1,450,008.34 in gross revenue.
- 2. **Unit of Measurement.** The O&M Assessments are allocated on a per acre/sq. ft. basis for undeveloped property and on an Equivalent Assessment Unit ("EAU") basis for platted lots. Your property is classified as 27,685 Sq. Ft. Commercial.

3. Schedule of O&M Assessments:

O&M GF Assessments

Land Use	Total # of Units/ Sq. Ft./Acres	EAU Factor per Unit/1,000 Sq. Ft./Acre	Proposed Annual O&M Assessment (including collection costs / early payment discounts)
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Land Use	Total # of Units/	EAU Factor per	Proposed Annual O&M
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4. Proposed O&M Assessments for Your Property.

Current Annual O&M Assessment (October 1, 2022 – September 30, 2023)	Proposed Annual O&M Assessment (October 1, 2023 – September 30, 2024)	Change in Annual Dollar
		Amount
\$9,833.71	\$15,080.30	\$5,246.59

OFFICE OF THE DISTRICT MANAGER

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THIS IS NOT A BILL - DO NOT PAY

July 28th, 2023

VIA FIRST CLASS MAIL

CONE JUANITA GWENDOLYN **620 JUBILEE CIRCLE**

YULEE, FL 32097

[PARCEL ID]: 50-3N-27-1004-0027-0000

RE: East Nassau Stewardship District Fiscal Year 2023/2024 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapter 2017-206, Laws of Florida ("Act"), and Chapters 170 and 197, Florida Statutes, the East Nassau Stewardship District ("District") will be holding two public hearings and a Board of Supervisors' ("Board") meeting for the purpose of adopting the District's proposed budget ("Proposed Budget") for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("Fiscal Year 2023/2024") and levying operations and maintenance assessments ("O&M Assessments") to fund the Proposed Budget for Fiscal Year 2023/2024, on August 17, 2023, at 10:00 a.m., and at Fernandina Beach Municipal Airport, 700 Airport Road, Fernandina Beach, Florida 32034. The District is a special-purpose unit of local government established under the Act for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in Exhibit A.

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- 1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2023/2024, the District expects to collect no more than \$1,450,008.34 in gross revenue.
- 2. **Unit of Measurement.** The O&M Assessments are allocated on a per acre/sq. ft. basis for undeveloped property and on an Equivalent Assessment Unit ("EAU") basis for platted lots. Your property is classified as a MF 33' unit.

3. Schedule of O&M Assessments:

O&M GF Assessments

Land Use	Total # of Units/ Sq. Ft./Acres	EAU Factor per Unit/1,000 Sq. Ft./Acre	Proposed Annual O&M Assessment (including collection costs / early payment discounts)
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Undeveloped Land - Wildlight	421.90 Acres	2.11	\$782.69

4. Proposed O&M Assessments for Your Property.

Current Annual O&M Assessment (October 1, 2022 – September 30, 2023)	Proposed Annual O&M Assessment (October 1, 2023 – September 30, 2024)	Change in Annual Dollar
		Amount
\$171.82	\$263.09	\$91.27

East Nassau 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

THIS IS NOT A BILL - DO NOT PAY

July 28th, 2023

VIA FIRST CLASS MAIL

HAMLET AT WL LLC 1921 GALLOWS RD STE 700 VIENNA, VA 22182

[PARCEL ID]: 50-3N-27-1005-05A1-0000

RE: East Nassau Stewardship District

Fiscal Year 2023/2024 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapter 2017-206, Laws of Florida ("Act"), and Chapters 170 and 197, Florida Statutes, the East Nassau Stewardship District ("District") will be holding two public hearings and a Board of Supervisors' ("Board") meeting for the purpose of adopting the District's proposed budget ("Proposed Budget") for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("Fiscal Year 2023/2024") and levying operations and maintenance assessments ("O&M Assessments") to fund the Proposed Budget for Fiscal Year 2023/2024, on August 17, 2023, at 10:00 a.m., and at Fernandina Beach Municipal Airport, 700 Airport Road, Fernandina Beach, Florida 32034. The District is a special-purpose unit of local government established under the Act for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in Exhibit A.

The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. A copy of the Proposed Budget and assessment roll, and the agenda, for the hearings and meeting may be obtained by contacting Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: (561) 571-0010 ("District Manager's Office"), during normal business hours. The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to 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.

Please note that all affected property owners have the right to appear and comment at the public hearings and meeting and may also file written objections with the District Manager's Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of 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 such appeal is to be based.

If you have any questions, please do not hesitate to contact the District Manager's Office.

Sincerely,

Craig Wrathell

District Manager

Summary of O&M Assessments

- 1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2023/2024, the District expects to collect no more than \$1,450,008.34 in gross revenue.
- 2. **Unit of Measurement.** The O&M Assessments are allocated on a per acre/sq. ft. basis for undeveloped property and on an Equivalent Assessment Unit ("EAU") basis for platted lots. Your property is classified as 250 MF Detached units.

3. Schedule of O&M Assessments:

O&M GF Assessments

Land Use	Total # of Units/ Sq. Ft./Acres	EAU Factor per Unit/1,000 Sq. Ft./Acre	Proposed Annual O&M Assessment (including collection costs / early payment discounts)
Commercial	506,732 Sq. Ft.	1.00	\$7.41
Wellness Center/Private School	28 Acres	5.88	\$43.57
SF 30'	26	1.00	\$7.41
SF 45'	70	1.00	\$7.41
SF 55'	151	1.00	\$7.41
SF 70'	72	1.00	\$7.41
Apartment	279	1.00	\$7.41
MF 33'	56	1.00	\$7.41
SF 40'	102	1.00	\$7.41
SF 50'	129	1.00	\$7.41
SF 65'	78	1.00	\$7.41
MF Assisted Living	205	1.00	\$7.41
MF Attached	300	1.00	\$7.41
MF Detached	250	1.00	\$7.41
Light Industrial & Distribution	1,500,000 Sq. Ft.	1.00	\$7.41
Retail	20,000 Sq. Ft.	1.00	\$7.41
Undeveloped Land - Pulte	82.70 Acres	4.53	\$33.60
Undeveloped Land - Wildlight	421.90 Acres	1.70	\$12.60
Undeveloped Land - Raydient	16,347.32 Acres	1.74	\$12.93
Undeveloped Land - Rayonier	941.22 Acres	1.74	\$12.93

Land Use	Total # of Units/	EAU Factor per	Proposed Annual O&M
	Sq. Ft./Acres	Unit/1,000 Sq.	Assessment (including collection
		Ft./Acre	costs / early payment discounts)
Commercial	506,732 Sq. Ft.	1.45	\$537.30
Wellness Center/Private School	28 Acres	5.88	\$2,178.85
SF 30'	26	0.62	\$229.74
SF 45'	70	0.87	\$322.38
SF 55'	151	1.00	\$370.55
SF 70'	72	1.28	\$474.31
Apartment	279	0.52	\$192.69
MF 33'	56	0.69	\$255.68
SF 40'	102	0.91	\$337.20
SF 50'	129	1.00	\$370.55
SF 65'	78	1.20	\$444.67
MF Assisted Living	205	0.69	\$255.68
MF Attached	300	0.63	\$233.44
MF Detached	250	0.63	\$233.44
Light Industrial & Distribution	1,500,000 Sq. Ft.	0.31	\$115.30
Retail	20,000 Sq. Ft.	1.24	\$461.19
Undeveloped Land - Pulte	82.70 Acres	4.12	\$1,528.26
Undeveloped Land - Wildlight	421.90 Acres	2.11	\$782.69

4. Proposed O&M Assessments for Your Property.

Current Annual O&M Assessment (October 1, 2022 – September 30, 2023)	Proposed Annual O&M Assessment (October 1, 2023 – September 30, 2024)	Change in Annual Dollar
		Amount
\$39,335.00	\$60,213.71	\$20,878.71

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

THIS IS NOT A BILL - DO NOT PAY

July 28th, 2023

VIA FIRST CLASS MAIL

EXCHANGE WILDLIGHT APRTMENTS LLC 3300 NE EXPRESSWAY BLDG 6 ATLANTA, GA 30341

[PARCEL ID]: 50-3N-27-1005-05B2-0000

RE: East Nassau Stewardship District Fiscal Year 2023/2024 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapter 2017-206, Laws of Florida ("Act"), and Chapters 170 and 197, Florida Statutes, the East Nassau Stewardship District ("District") will be holding two public hearings and a Board of Supervisors' ("Board") meeting for the purpose of adopting the District's proposed budget ("Proposed Budget") for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("Fiscal Year 2023/2024") and levying operations and maintenance assessments ("O&M Assessments") to fund the Proposed Budget for Fiscal Year 2023/2024, on August 17, 2023, at 10:00 a.m., and at Fernandina Beach Municipal Airport, 700 Airport Road, Fernandina Beach, Florida 32034. The District is a special-purpose unit of local government established under the Act for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in Exhibit A.

The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. A copy of the Proposed Budget and assessment roll, and the agenda, for the hearings and meeting may be obtained by contacting Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: (561) 571-0010 ("District Manager's Office"), during normal business hours. The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to 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.

Please note that all affected property owners have the right to appear and comment at the public hearings and meeting and may also file written objections with the District Manager's Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of 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 such appeal is to be based.

If you have any questions, please do not hesitate to contact the District Manager's Office.

Sincerely,

Summary of O&M Assessments

- 1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2023/2024, the District expects to collect no more than \$1,450,008.34 in gross revenue.
- 2. **Unit of Measurement.** The O&M Assessments are allocated on a per acre/sq. ft. basis for undeveloped property and on an Equivalent Assessment Unit ("EAU") basis for platted lots. Your property is classified as 300 MF Attached units.

3. Schedule of O&M Assessments:

O&M GF Assessments

Land Use	Total # of Units/ Sq. Ft./Acres	EAU Factor per Unit/1,000 Sq. Ft./Acre	Proposed Annual O&M Assessment (including collection costs / early payment discounts)
Commercial	506,732 Sq. Ft.	1.00	\$7.41
Wellness Center/Private School	28 Acres	5.88	\$43.57
SF 30'	26	1.00	\$7.41
SF 45'	70	1.00	\$7.41
SF 55'	151	1.00	\$7.41
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MF Detached	250	1.00	\$7.41
Light Industrial & Distribution	1,500,000 Sq. Ft.	1.00	\$7.41
Retail	20,000 Sq. Ft.	1.00	\$7.41
Undeveloped Land - Pulte	82.70 Acres	4.53	\$33.60
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		Ft./Acre	costs / early payment discounts)
Commercial	506,732 Sq. Ft.	1.45	\$537.30
Wellness Center/Private School	28 Acres	5.88	\$2,178.85
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Undeveloped Land - Pulte	82.70 Acres	4.12	\$1,528.26
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4. Proposed O&M Assessments for Your Property.

Current Annual O&M Assessment (October 1, 2022 – September 30, 2023)	Proposed Annual O&M Assessment (October 1, 2023 – September 30, 2024)	Change in Annual Dollar
		Amount
\$47,202.00	\$72,256.46	\$25,054.46

East Nassau 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

THIS IS NOT A BILL - DO NOT PAY

July 28th, 2023

VIA FIRST CLASS MAIL

FELIPE J ESTEVEZ BISHOP OF DIOCESE OF ST AUGUSTINE 11625 OLD ST AUGUSTINE RD JACKSONVILLE, FL 32258 [PARCEL ID]: 44-2N-27-1002-00P1-0030

RE: East Nassau Stewardship District Fiscal Year 2023/2024 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapter 2017-206, Laws of Florida ("Act"), and Chapters 170 and 197, *Florida Statutes*, the East Nassau Stewardship District ("District") will be holding two public hearings and a Board of Supervisors' ("Board") meeting for the purpose of adopting the District's proposed budget ("Proposed Budget") for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("Fiscal Year 2023/2024") and levying operations and maintenance assessments ("O&M Assessments") to fund the Proposed Budget for Fiscal Year 2023/2024, on August 17, 2023, at 10:00 a.m., and at Fernandina Beach Municipal Airport, 700 Airport Road, Fernandina Beach, Florida 32034. The District is a special-purpose unit of local government established under the Act for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in Exhibit A.

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Sincerely,

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- 1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2023/2024, the District expects to collect no more than \$1,450,008.34 in gross revenue.
- 2. **Unit of Measurement.** The O&M Assessments are allocated on a per acre/sq. ft. basis for undeveloped property and on an Equivalent Assessment Unit ("EAU") basis for platted lots. Your property is classified as **23 acres of Private School**.

3. Schedule of O&M Assessments:

O&M GF Assessments

Land Use	Total # of Units/ Sq. Ft./Acres	EAU Factor per Unit/1,000 Sq. Ft./Acre	Proposed Annual O&M Assessment (including collection costs / early payment discounts)
Commercial	506,732 Sq. Ft.	1.00	\$7.41
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Land Use	Total # of Units/	EAU Factor per	Proposed Annual O&M
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Undeveloped Land - Pulte	82.70 Acres	4.12	\$1,528.26
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4. Proposed O&M Assessments for Your Property.

Current Annual O&M Assessment (October 1, 2022 – September 30, 2023)	Proposed Annual O&M Assessment (October 1, 2023 – September 30, 2024)	Change in Annual Dollar
		Amount
\$33,350.00	\$51,115.76	\$17,765.76

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

THIS IS NOT A BILL - DO NOT PAY

July 28th, 2023

VIA FIRST CLASS MAIL

PULTE HOME COMPANY LLC 4901 VINELAND RD STE 500 ORLANDO, FL 32811 [PARCEL ID]: please see "EXHIBIT B"

RE: East Nassau Stewardship District Fiscal Year 2023/2024 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapter 2017-206, Laws of Florida ("Act"), and Chapters 170 and 197, Florida Statutes, the East Nassau Stewardship District ("District") will be holding two public hearings and a Board of Supervisors' ("Board") meeting for the purpose of adopting the District's proposed budget ("Proposed Budget") for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("Fiscal Year 2023/2024") and levying operations and maintenance assessments ("O&M Assessments") to fund the Proposed Budget for Fiscal Year 2023/2024, on August 17, 2023, at 10:00 a.m., and at Fernandina Beach Municipal Airport, 700 Airport Road, Fernandina Beach, Florida 32034. The District is a special-purpose unit of local government established under the Act for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in Exhibit A.

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Sincerely,

Craig Wrathell District Manager

Swath

Summary of O&M Assessments

- 1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2023/2024, the District expects to collect no more than \$1,450,008.34 in gross revenue.
- 2. **Unit of Measurement.** The O&M Assessments are allocated on a per acre/sq. ft. basis for undeveloped property and on an Equivalent Assessment Unit ("EAU") basis for platted lots. Your properties are classified as 45 MF 33′, 93 SF 40′, 122 SF 50′ and 77 SF 65′ units.

3. Schedule of O&M Assessments:

O&M GF Assessments

<u> </u>					
Land Use	Total # of Units/	EAU Factor per	Proposed Annual O&M Assessment		
	Sq. Ft./Acres	Unit/1,000 Sq.	(including collection costs / early		
		Ft./Acre	payment discounts)		
Commercial	506,732 Sq. Ft.	1.00	\$7.41		
Wellness Center/Private School	28 Acres	5.88	\$43.57		
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Land Use Total # of Units/ EAU Factor per Proposed Annual O&M						
Land OSE	•	-	-			
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Undeveloped Land - Pulte	82.70 Acres	4.12	\$1,528.26			
Undeveloped Land - Wildlight	421.90 Acres	2.11	\$782.69			

4. Proposed O&M Assessments for Your Property.

Unit Type	Current Annual O&M Assessment/Unit (October 1, 2022 – September 30, 2023)	Proposed Annual O&M Assessment/Unit (October 1, 2023 – September 30, 2024)	Change in Annual Dollar Amount/Unit
MF 33'	\$171.82	\$263.09	\$91.27
SF 40'	\$224.90	\$344.61	\$119.71
SF 50'	\$246.62	\$377.96	\$131.34
SF 65'	\$294.88	\$452.08	\$157.20

EXHIBIT B

PIN	OWNER NAME	Unit Type
50-3N-27-1004-0018-0000	PULTE HOME COMPANY LLC	MF 33'
50-3N-27-1004-0019-0000	PULTE HOME COMPANY LLC	MF 33'
50-3N-27-1004-0029-0000	PULTE HOME COMPANY LLC	MF 33'
50-3N-27-1004-0031-0000	PULTE HOME COMPANY LLC	MF 33'
50-3N-27-1004-0032-0000	PULTE HOME COMPANY LLC	MF 33'
50-3N-27-1004-0033-0000	PULTE HOME COMPANY LLC	MF 33'
50-3N-27-1004-0034-0000	PULTE HOME COMPANY LLC	MF 33'
50-3N-27-1004-0035-0000	PULTE HOME COMPANY LLC	MF 33'
50-3N-27-1004-0036-0000	PULTE HOME COMPANY LLC	MF 33'
50-3N-27-1004-0037-0000	PULTE HOME COMPANY LLC	MF 33'
50-3N-27-1004-0038-0000	PULTE HOME COMPANY LLC	MF 33'
50-3N-27-1004-0039-0000	PULTE HOME COMPANY LLC	MF 33'
50-3N-27-1004-0040-0000	PULTE HOME COMPANY LLC	MF 33'
50-3N-27-1004-0041-0000	PULTE HOME COMPANY LLC	MF 33'
50-3N-27-1004-0042-0000	PULTE HOME COMPANY LLC	MF 33'
50-3N-27-1004-0043-0000	PULTE HOME COMPANY LLC	MF 33'
50-3N-27-1004-0044-0000	PULTE HOME COMPANY LLC	MF 33'
50-3N-27-1004-0045-0000	PULTE HOME COMPANY LLC	MF 33'
50-3N-27-1004-0046-0000	PULTE HOME COMPANY LLC	MF 33'
50-3N-27-1004-0047-0000	PULTE HOME COMPANY LLC	MF 33'
50-3N-27-1004-0048-0000	PULTE HOME COMPANY LLC	MF 33'
50-3N-27-1004-0049-0000	PULTE HOME COMPANY LLC	MF 33'
50-3N-27-1004-0050-0000	PULTE HOME COMPANY LLC	MF 33'
50-3N-27-1004-0051-0000	PULTE HOME COMPANY LLC	MF 33'
50-3N-27-1004-0052-0000	PULTE HOME COMPANY LLC	MF 33'
50-3N-27-1004-0053-0000	PULTE HOME COMPANY LLC	MF 33'
50-3N-27-1004-0054-0000	PULTE HOME COMPANY LLC	MF 33'
50-3N-27-1004-0055-0000	PULTE HOME COMPANY LLC	MF 33'
50-3N-27-1004-0056-0000	PULTE HOME COMPANY LLC	MF 33'
50-3N-27-1004-0057-0000	PULTE HOME COMPANY LLC	MF 33'
50-3N-27-1004-0058-0000	PULTE HOME COMPANY LLC	MF 33'
50-3N-27-1004-0059-0000	PULTE HOME COMPANY LLC	MF 33'
50-3N-27-1004-0060-0000	PULTE HOME COMPANY LLC	MF 33'
50-3N-27-1004-0062-0000	PULTE HOME COMPANY LLC	MF 33'
50-3N-27-1004-0063-0000	PULTE HOME COMPANY LLC	MF 33'
50-3N-27-1004-0065-0000	PULTE HOME COMPANY LLC	MF 33'
50-3N-27-1004-0066-0000	PULTE HOME COMPANY LLC	MF 33'
50-3N-27-1004-0067-0000	PULTE HOME COMPANY LLC	MF 33'
50-3N-27-1004-0068-0000	PULTE HOME COMPANY LLC	MF 33'
50-3N-27-1004-0069-0000	PULTE HOME COMPANY LLC	MF 33'
50-3N-27-1004-0070-0000	PULTE HOME COMPANY LLC	MF 33'
50-3N-27-1004-0071-0000	PULTE HOME COMPANY LLC	MF 33'
50-3N-27-1004-0077-0000	PULTE HOME COMPANY LLC	MF 33'
50-3N-27-1004-0078-0000	PULTE HOME COMPANY LLC	MF 33'
50-3N-27-1004-0082-0000	PULTE HOME COMPANY LLC	MF 33'
50-3N-27-1004-0014-0000	PULTE HOME COMPANY LLC	SF 40'

PIN	OWNER NAME	Unit Type
50-3N-27-1004-0015-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0023-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0025-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0073-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0074-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0075-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0076-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0085-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0086-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0087-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0117-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0119-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0120-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0121-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0122-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0123-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0124-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0135-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0136-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0137-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0138-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0139-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0140-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0141-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0268-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0269-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0270-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0271-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0272-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0273-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0274-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0275-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0276-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0277-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0278-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0279-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0280-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0281-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0282-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0283-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0284-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0285-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0286-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0287-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0288-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0289-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0290-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0291-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0292-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0293-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0294-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0295-0000	PULTE HOME COMPANY LLC	SF 40'

PIN	OWNER NAME	Unit Type
50-3N-27-1004-0296-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0297-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0298-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0299-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0300-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0301-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0302-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0303-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0304-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0305-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0306-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0307-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0308-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0309-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0310-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0311-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0312-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0313-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0314-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0315-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0316-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0317-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0318-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0319-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0320-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0321-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0335-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0336-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0337-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0338-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0339-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0340-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0341-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0342-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0343-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0344-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0345-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0346-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0347-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0348-0000	PULTE HOME COMPANY LLC	SF 40'
50-3N-27-1004-0001-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0002-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0003-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0006-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0011-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0012-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0013-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0016-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0017-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0020-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0104-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0105-0000	PULTE HOME COMPANY LLC	SF 50'

PIN	OWNER NAME	Unit Type
50-3N-27-1004-0106-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0107-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0108-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0109-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0110-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0111-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0112-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0113-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0114-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0115-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0116-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0125-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0126-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0127-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0128-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0129-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0130-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0131-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0132-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0133-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0134-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0142-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0143-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0145-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0146-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0147-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0148-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0149-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0150-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0151-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0152-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0153-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0154-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0155-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0156-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0157-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0158-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0225-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0226-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0227-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0228-0000	PULTE HOME COMPANY LLC PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0229-0000		SF 50'
50-3N-27-1004-0230-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0231-0000 50-3N-27-1004-0232-0000	PULTE HOME COMPANY LLC PULTE HOME COMPANY LLC	SF 50' SF 50'
50-3N-27-1004-0232-0000 50-3N-27-1004-0233-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0234-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0235-0000 50-3N-27-1004-0235-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0236-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0237-0000 50-3N-27-1004-0237-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0237-0000 50-3N-27-1004-0238-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0239-0000	PULTE HOME COMPANY LLC	SF 50'
30 314 27 100 4 0233-0000	. JETE HOWE COMITAIN ELC	31 30

PIN	OWNER NAME	Unit Type
50-3N-27-1004-0240-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0241-0000	PULTE HOME COMPANY LLC	
50-3N-27-1004-0242-0000	PULTE HOME COMPANY LLC	
50-3N-27-1004-0243-0000	PULTE HOME COMPANY LLC	
50-3N-27-1004-0244-0000	PULTE HOME COMPANY LLC	SF 50'
	PULTE HOME COMPANY LLC	
50-3N-27-1004-0245-0000		SF 50'
50-3N-27-1004-0246-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0247-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0248-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0249-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0250-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0251-0000	PULTE HOME COMPANY LLC	
50-3N-27-1004-0252-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0253-0000	PULTE HOME COMPANY LLC	
50-3N-27-1004-0254-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0255-0000	PULTE HOME COMPANY LLC	
50-3N-27-1004-0256-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0257-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0258-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0259-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0260-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0261-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0262-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0263-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0264-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0265-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0266-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0267-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0322-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0323-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0324-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0325-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0326-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0327-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0328-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0329-0000 50-3N-27-1004-0329-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0329-0000 50-3N-27-1004-0330-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0331-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0331-0000 50-3N-27-1004-0332-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0333-0000	PULTE HOME COMPANY LLC PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0334-0000		SF 50'
50-3N-27-1004-0349-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0350-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0351-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0352-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0353-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0354-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0355-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0356-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0357-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0358-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0359-0000	PULTE HOME COMPANY LLC	SF 50'

PIN	OWNER NAME	Unit Type
50-3N-27-1004-0360-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0361-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0362-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0363-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0364-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0365-0000	PULTE HOME COMPANY LLC	SF 50'
50-3N-27-1004-0004-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0005-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0007-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0008-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0009-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0010-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0092-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0093-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0095-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0096-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0097-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0159-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0160-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0161-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0162-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0163-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0164-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0165-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0166-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0167-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0168-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0169-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0170-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0171-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0172-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0173-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0174-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0175-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0176-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0177-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0178-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0179-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0180-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0181-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0182-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0183-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0184-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0185-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0186-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0187-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0188-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0189-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0190-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0191-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0192-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0193-0000	PULTE HOME COMPANY LLC	SF 65'

PIN	OWNER NAME	Unit Type
50-3N-27-1004-0194-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0195-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0196-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0197-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0198-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0199-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0200-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0201-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0202-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0203-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0204-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0205-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0206-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0207-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0208-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0209-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0210-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0211-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0212-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0213-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0214-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0215-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0216-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0217-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0218-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0219-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0220-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0221-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0222-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0223-0000	PULTE HOME COMPANY LLC	SF 65'
50-3N-27-1004-0224-0000	PULTE HOME COMPANY LLC	SF 65'

East Nassau 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

THIS IS NOT A BILL - DO NOT PAY

July 28th, 2023

VIA FIRST CLASS MAIL

PULTE HOME COMPANY LLC 12724 GRAN BAY PKWY W STE 200 JACKSONVILLE, FL 32258 [PARCEL ID]: 44-2N-27-1004-004A-0000

RE: East Nassau Stewardship District Fiscal Year 2023/2024 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapter 2017-206, Laws of Florida ("Act"), and Chapters 170 and 197, *Florida Statutes*, the East Nassau Stewardship District ("District") will be holding two public hearings and a Board of Supervisors' ("Board") meeting for the purpose of adopting the District's proposed budget ("Proposed Budget") for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("Fiscal Year 2023/2024") and levying operations and maintenance assessments ("O&M Assessments") to fund the Proposed Budget for Fiscal Year 2023/2024, on August 17, 2023, at 10:00 a.m., and at Fernandina Beach Municipal Airport, 700 Airport Road, Fernandina Beach, Florida 32034. The District is a special-purpose unit of local government established under the Act for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in Exhibit A.

The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. A copy of the Proposed Budget and assessment roll, and the agenda, for the hearings and meeting may be obtained by contacting Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: (561) 571-0010 ("District Manager's Office"), during normal business hours. The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to 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.

Please note that all affected property owners have the right to appear and comment at the public hearings and meeting and may also file written objections with the District Manager's Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of 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 such appeal is to be based.

If you have any questions, please do not hesitate to contact the District Manager's Office.

Sincerely,

Craig Wrathell
District Manager

Swath

Summary of O&M Assessments

- 1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2023/2024, the District expects to collect no more than \$1,450,008.34 in gross revenue.
- 2. **Unit of Measurement.** The O&M Assessments are allocated on a per acre/sq. ft. basis for undeveloped property and on an Equivalent Assessment Unit ("EAU") basis for platted lots. Your property is classified as 19.82 acres of undeveloped land.

3. Schedule of O&M Assessments:

O&M GF Assessments

Land Use	Total # of Units/ Sq. Ft./Acres	EAU Factor per Unit/1,000 Sq. Ft./Acre	Proposed Annual O&M Assessment (including collection costs / early payment discounts)
Commercial	506,732 Sq. Ft.	1.00	\$7.41
Wellness Center/Private School	28 Acres	5.88	\$43.57
SF 30'	26	1.00	\$7.41
SF 45'	70	1.00	\$7.41
SF 55'	151	1.00	\$7.41
SF 70'	72	1.00	\$7.41
Apartment	279	1.00	\$7.41
MF 33'	56	1.00	\$7.41
SF 40'	102	1.00	\$7.41
SF 50'	129	1.00	\$7.41
SF 65'	78	1.00	\$7.41
MF Assisted Living	205	1.00	\$7.41
MF Attached	300	1.00	\$7.41
MF Detached	250	1.00	\$7.41
Light Industrial & Distribution	1,500,000 Sq. Ft.	1.00	\$7.41
Retail	20,000 Sq. Ft.	1.00	\$7.41
Undeveloped Land - Pulte	82.70 Acres	4.53	\$33.60
Undeveloped Land - Wildlight	421.90 Acres	1.70	\$12.60
Undeveloped Land - Raydient	16,347.32 Acres	1.74	\$12.93
Undeveloped Land - Rayonier	941.22 Acres	1.74	\$12.93

Land Use	Total # of Units/	EAU Factor per	Proposed Annual O&M
	Sq. Ft./Acres	Unit/1,000 Sq. Ft./Acre	Assessment (including collection costs / early payment discounts)
		•	
Commercial	506,732 Sq. Ft.	1.45	\$537.30
Wellness Center/Private School	28 Acres	5.88	\$2,178.85
SF 30'	26	0.62	\$229.74
SF 45'	70	0.87	\$322.38
SF 55'	151	1.00	\$370.55
SF 70'	72	1.28	\$474.31
Apartment	279	0.52	\$192.69
MF 33'	56	0.69	\$255.68
SF 40'	102	0.91	\$337.20
SF 50'	129	1.00	\$370.55
SF 65'	78	1.20	\$444.67
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Retail	20,000 Sq. Ft.	1.24	\$461.19
Undeveloped Land - Pulte	82.70 Acres	4.12	\$1,528.26
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East Nassau 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

THIS IS NOT A BILL - DO NOT PAY

July 28th, 2023

VIA FIRST CLASS MAIL

PULTE HOME COMPANY LLC 4901 VINELAND RD STE 500 ORLANDO, FL 32811 [PARCEL ID]: 50-3N-27-0000-0001-0430

RE: East Nassau Stewardship District Fiscal Year 2023/2024 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapter 2017-206, Laws of Florida ("Act"), and Chapters 170 and 197, *Florida Statutes*, the East Nassau Stewardship District ("District") will be holding two public hearings and a Board of Supervisors' ("Board") meeting for the purpose of adopting the District's proposed budget ("Proposed Budget") for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("Fiscal Year 2023/2024") and levying operations and maintenance assessments ("O&M Assessments") to fund the Proposed Budget for Fiscal Year 2023/2024, on August 17, 2023, at 10:00 a.m., and at Fernandina Beach Municipal Airport, 700 Airport Road, Fernandina Beach, Florida 32034. The District is a special-purpose unit of local government established under the Act for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in Exhibit A.

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Sincerely,

Craig Wrathell
District Manager

Swather

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- 1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2023/2024, the District expects to collect no more than \$1,450,008.34 in gross revenue.
- 2. **Unit of Measurement.** The O&M Assessments are allocated on a per acre/sq. ft. basis for undeveloped property and on an Equivalent Assessment Unit ("EAU") basis for platted lots. Your property is classified as 62.88 acres of undeveloped land.

3. Schedule of O&M Assessments:

O&M GF Assessments

Land Use	Total # of Units/ Sq. Ft./Acres	EAU Factor per Unit/1,000 Sq. Ft./Acre	Proposed Annual O&M Assessment (including collection costs / early payment discounts)
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Undeveloped Land - Pulte	82.70 Acres	4.53	\$33.60
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Undeveloped Land - Rayonier	941.22 Acres	1.74	\$12.93

Land Use	Total # of Units/	EAU Factor per	Proposed Annual O&M
	Sq. Ft./Acres	Unit/1,000 Sq.	Assessment (including collection
		Ft./Acre	costs / early payment discounts)
Commercial	506,732 Sq. Ft.	1.45	\$537.30
Wellness Center/Private School	28 Acres	5.88	\$2,178.85
SF 30'	26	0.62	\$229.74
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East Nassau 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

THIS IS NOT A BILL - DO NOT PAY

July 28th, 2023

VIA FIRST CLASS MAIL

RAYONIER FOREST RESOURCES LP C/O PROPERTY TAX COORDINATOR 1 RAYONIER WAY YULEE, FL 32097 [PARCEL ID]: please see the "EXHIBIT B"

RE: East Nassau Stewardship District Fiscal Year 2023/2024 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapter 2017-206, Laws of Florida ("Act"), and Chapters 170 and 197, Florida Statutes, the East Nassau Stewardship District ("District") will be holding two public hearings and a Board of Supervisors' ("Board") meeting for the purpose of adopting the District's proposed budget ("Proposed Budget") for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("Fiscal Year 2023/2024") and levying operations and maintenance assessments ("O&M Assessments") to fund the Proposed Budget for Fiscal Year 2023/2024, on August 17, 2023, at 10:00 a.m., and at Fernandina Beach Municipal Airport, 700 Airport Road, Fernandina Beach, Florida 32034. The District is a special-purpose unit of local government established under the Act for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in Exhibit A.

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If you have any questions, please do not hesitate to contact the District Manager's Office.

Sincerely,

Craig Wrathell District Manager

Summary of O&M Assessments

- 1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2023/2024, the District expects to collect no more than **\$1,450,008.34** in gross revenue.
- 2. **Unit of Measurement.** The O&M Assessments are allocated on a per acre/sq. ft. basis for undeveloped property and on an Equivalent Assessment Unit ("EAU") basis for platted lots. Your property is classified as 941.22 acres of undeveloped land.

3. Schedule of O&M Assessments:

O&M GF Assessments

Land Use	Total # of Units/	EAU Factor per	Proposed Annual O&M Assessment
24.14 030	Sq. Ft./Acres	Unit/1,000 Sq.	(including collection costs / early
	Sq. 1 t./ Acres	Ft./Acre	payment discounts)
		-	
Commercial	506,732 Sq. Ft.	1.00	\$7.41
Wellness Center/Private School	28 Acres	5.88	\$43.57
SF 30'	26	1.00	\$7.41
SF 45'	70	1.00	\$7.41
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EXHIBIT B

23-3N-26-0000-0001-0010

32-4N-27-0000-0001-0010

41-3N-26-0000-0003-0000

42-3N-27-0000-0001-0010

48-3N-27-0000-0002-0000

48-3N-27-0000-0002-0010

50-3N-27-0000-0001-0280

51-3N-27-4780-0003-0000

East Nassau 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

THIS IS NOT A BILL - DO NOT PAY

July 28th, 2023

VIA FIRST CLASS MAIL

LAMB CARL E III 230 DAYDREAM AVE

YULEE, FL 32097

[PARCEL ID]: 44-2N-27-1000-0003-0000

RE: East Nassau Stewardship District Fiscal Year 2023/2024 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapter 2017-206, Laws of Florida ("Act"), and Chapters 170 and 197, Florida Statutes, the East Nassau Stewardship District ("District") will be holding two public hearings and a Board of Supervisors' ("Board") meeting for the purpose of adopting the District's proposed budget ("Proposed Budget") for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("Fiscal Year 2023/2024") and levying operations and maintenance assessments ("O&M Assessments") to fund the Proposed Budget for Fiscal Year 2023/2024, on August 17, 2023, at 10:00 a.m., and at Fernandina Beach Municipal Airport, 700 Airport Road, Fernandina Beach, Florida 32034. The District is a special-purpose unit of local government established under the Act for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in Exhibit A.

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Sincerely,

Craig Wrathell

District Manager

Summary of O&M Assessments

- 1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2023/2024, the District expects to collect no more than \$1,450,008.34 in gross revenue.
- 2. **Unit of Measurement.** The O&M Assessments are allocated on a per acre/sq. ft. basis for undeveloped property and on an Equivalent Assessment Unit ("EAU") basis for platted lots. Your property is classified as a **SF 30' unit.**

3. Schedule of O&M Assessments:

O&M GF Assessments

Land Use	Total # of Units/ Sq. Ft./Acres	EAU Factor per Unit/1,000 Sq. Ft./Acre	Proposed Annual O&M Assessment (including collection costs / early payment discounts)
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4. Proposed O&M Assessments for Your Property.

Current Annual O&M Assessment (October 1, 2022 – September 30, 2023)	Proposed Annual O&M Assessment (October 1, 2023 – September 30, 2024)	Change in Annual Dollar
		Amount
\$154.93	\$237.15	\$82.22

East Nassau 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

THIS IS NOT A BILL - DO NOT PAY

July 28th, 2023

VIA FIRST CLASS MAIL

ALLEN CHERYL P & WILLIAM N **671 JUBILEE CIRCLE**

YULEE, FL 32097

[PARCEL ID]: 50-3N-27-1004-0091-0000

RE: East Nassau Stewardship District Fiscal Year 2023/2024 Budget and O&M Assessments

Dear Property Owner:

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Craig Wrathell District Manager

Summary of O&M Assessments

- 1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2023/2024, the District expects to collect no more than \$1,450,008.34 in gross revenue.
- 2. **Unit of Measurement.** The O&M Assessments are allocated on a per acre/sq. ft. basis for undeveloped property and on an Equivalent Assessment Unit ("EAU") basis for platted lots. Your property is classified as a **SF 40' unit.**

3. Schedule of O&M Assessments:

O&M GF Assessments

Land Use	Total # of Units/ Sq. Ft./Acres	EAU Factor per Unit/1,000 Sq. Ft./Acre	Proposed Annual O&M Assessment (including collection costs / early payment discounts)
Commercial	506,732 Sq. Ft.	1.00	\$7.41
Wellness Center/Private School	28 Acres	5.88	\$43.57
SF 30'	26	1.00	\$7.41
SF 45'	70	1.00	\$7.41
SF 55'	151	1.00	\$7.41
SF 70'	72	1.00	\$7.41
Apartment	279	1.00	\$7.41
MF 33'	56	1.00	\$7.41
SF 40'	102	1.00	\$7.41
SF 50'	129	1.00	\$7.41
SF 65'	78	1.00	\$7.41
MF Assisted Living	205	1.00	\$7.41
MF Attached	300	1.00	\$7.41
MF Detached	250	1.00	\$7.41
Light Industrial & Distribution	1,500,000 Sq. Ft.	1.00	\$7.41
Retail	20,000 Sq. Ft.	1.00	\$7.41
Undeveloped Land - Pulte	82.70 Acres	4.53	\$33.60
Undeveloped Land - Wildlight	421.90 Acres	1.70	\$12.60
Undeveloped Land - Raydient	16,347.32 Acres	1.74	\$12.93
Undeveloped Land - Rayonier	941.22 Acres	1.74	\$12.93

Land Use	Total # of Units/	EAU Factor per	Proposed Annual O&M
	Sq. Ft./Acres	Unit/1,000 Sq.	Assessment (including collection
		Ft./Acre	costs / early payment discounts)
Commercial	506,732 Sq. Ft.	1.45	\$537.30
Wellness Center/Private School	28 Acres	5.88	\$2,178.85
SF 30'	26	0.62	\$229.74
SF 45'	70	0.87	\$322.38
SF 55'	151	1.00	\$370.55
SF 70'	72	1.28	\$474.31
Apartment	279	0.52	\$192.69
MF 33'	56	0.69	\$255.68
SF 40'	102	0.91	\$337.20
SF 50'	129	1.00	\$370.55
SF 65'	78	1.20	\$444.67
MF Assisted Living	205	0.69	\$255.68
MF Attached	300	0.63	\$233.44
MF Detached	250	0.63	\$233.44
Light Industrial & Distribution	1,500,000 Sq. Ft.	0.31	\$115.30
Retail	20,000 Sq. Ft.	1.24	\$461.19
Undeveloped Land - Pulte	82.70 Acres	4.12	\$1,528.26
Undeveloped Land - Wildlight	421.90 Acres	2.11	\$782.69

4. Proposed O&M Assessments for Your Property.

Current Annual O&M Assessment (October 1, 2022 – September 30, 2023)	Proposed Annual O&M Assessment (October 1, 2023 – September 30, 2024)	Change in Annual Dollar
		Amount
\$224.90	\$344.61	\$119.71

East Nassau 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

THIS IS NOT A BILL - DO NOT PAY

July 28th, 2023

VIA FIRST CLASS MAIL

XXX XXX

XXX

[PARCEL ID]:

RE: East Nassau Stewardship District

Fiscal Year 2023/2024 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapter 2017-206, Laws of Florida ("Act"), and Chapters 170 and 197, Florida Statutes, the East Nassau Stewardship District ("District") will be holding two public hearings and a Board of Supervisors' ("Board") meeting for the purpose of adopting the District's proposed budget ("Proposed Budget") for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("Fiscal Year 2023/2024") and levying operations and maintenance assessments ("O&M Assessments") to fund the Proposed Budget for Fiscal Year 2023/2024, on August 17, 2023, at 10:00 a.m., and at Fernandina Beach Municipal Airport, 700 Airport Road, Fernandina Beach, Florida 32034. The District is a special-purpose unit of local government established under the Act for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in Exhibit A.

The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. A copy of the Proposed Budget and assessment roll, and the agenda, for the hearings and meeting may be obtained by contacting Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: (561) 571-0010 ("District Manager's Office"), during normal business hours. The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to 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.

Please note that all affected property owners have the right to appear and comment at the public hearings and meeting and may also file written objections with the District Manager's Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of 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 such appeal is to be based.

If you have any questions, please do not hesitate to contact the District Manager's Office.

Sincerely,

Craig Wrathell
District Manager

Swath

Summary of O&M Assessments

- 1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2023/2024, the District expects to collect no more than \$1,450,008.34 in gross revenue.
- 2. **Unit of Measurement.** The O&M Assessments are allocated on a per acre/sq. ft. basis for undeveloped property and on an Equivalent Assessment Unit ("EAU") basis for platted lots. Your property is classified as a **SF 30' unit.**

3. Schedule of O&M Assessments:

O&M GF Assessments

Land Use	Total # of Units/ Sq. Ft./Acres	EAU Factor per Unit/1,000 Sq. Ft./Acre	Proposed Annual O&M Assessment (including collection costs / early payment discounts)
Commercial	506,732 Sq. Ft.	1.00	\$7.41
Wellness Center/Private School	28 Acres	5.88	\$43.57
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Retail	20,000 Sq. Ft.	1.00	\$7.41
Undeveloped Land - Pulte	82.70 Acres	4.53	\$33.60
Undeveloped Land - Wildlight	421.90 Acres	1.70	\$12.60
Undeveloped Land - Raydient	16,347.32 Acres	1.74	\$12.93
Undeveloped Land - Rayonier	941.22 Acres	1.74	\$12.93

Land Use	Total # of Units/	EAU Factor per	Proposed Annual O&M
	Sq. Ft./Acres	Unit/1,000 Sq.	Assessment (including collection
		Ft./Acre	costs / early payment discounts)
Commercial	506,732 Sq. Ft.	1.45	\$537.30
Wellness Center/Private School	28 Acres	5.88	\$2,178.85
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Undeveloped Land - Pulte	82.70 Acres	4.12	\$1,528.26
Undeveloped Land - Wildlight	421.90 Acres	2.11	\$782.69

4. Proposed O&M Assessments for Your Property.

Current Annual O&M Assessment (October 1, 2022 – September 30, 2023)	Proposed Annual O&M Assessment (October 1, 2023 – September 30, 2024)	Change in Annual Dollar
		Amount
\$154.93	\$237.15	\$82.22

Exhibit B SF 30

Property Owner
STEGER KIMBERLY L
COLLINS SHARON RENAY
LAMB CARL E III
DOSTIE HOMES LLC
BENDIK ROBERT &
DUNN MATTHEW CHARLES
RUPPEL THOMAS D &
NELSON RICHARD W
CLINTON ANNA THERESA
CONTOIS JOSEPH ELLIOTT &
CAPRIOLA MAGGIE W
HELBURN MARILYN
PAEK ASHLEY YAENA
COSTIE HOMES LLC
BORGES CHRISTOPHER A
WIGMORE CHARLOTTE R
NIKOSEY MICHAEL G & CHERIE A
HOLSENBECK JASON A & CYNTHIA D
DOSTIE HOMES LLC
DOSTIE HOMES LLC
DOSTIE HOMES LLC
FOX DEREK GERVASE
CHADWELL JASON B

East Nassau 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

THIS IS NOT A BILL - DO NOT PAY

July 28th, 2023

VIA FIRST CLASS MAIL

BREY KAREN CLAY & KEVIN YORK 344 DEL WEBB PARKWAY

YULEE, FL 32097

[PARCEL ID]: 50-3N-27-1004-0103-0000

RE: East Nassau Stewardship District Fiscal Year 2023/2024 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapter 2017-206, Laws of Florida ("Act"), and Chapters 170 and 197, Florida Statutes, the East Nassau Stewardship District ("District") will be holding two public hearings and a Board of Supervisors' ("Board") meeting for the purpose of adopting the District's proposed budget ("Proposed Budget") for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("Fiscal Year 2023/2024") and levying operations and maintenance assessments ("O&M Assessments") to fund the Proposed Budget for Fiscal Year 2023/2024, on August 17, 2023, at 10:00 a.m., and at Fernandina Beach Municipal Airport, 700 Airport Road, Fernandina Beach, Florida 32034. The District is a special-purpose unit of local government established under the Act for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in Exhibit A.

The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. A copy of the Proposed Budget and assessment roll, and the agenda, for the hearings and meeting may be obtained by contacting Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: (561) 571-0010 ("District Manager's Office"), during normal business hours. The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to 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.

Please note that all affected property owners have the right to appear and comment at the public hearings and meeting and may also file written objections with the District Manager's Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of 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 such appeal is to be based.

If you have any questions, please do not hesitate to contact the District Manager's Office.

Sincerely,

Craig Wrathell
District Manager

Summary of O&M Assessments

- 1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2023/2024, the District expects to collect no more than \$1,450,008.34 in gross revenue.
- 2. **Unit of Measurement.** The O&M Assessments are allocated on a per acre/sq. ft. basis for undeveloped property and on an Equivalent Assessment Unit ("EAU") basis for platted lots. Your property is classified as a **SF 50'** unit.

3. Schedule of O&M Assessments:

O&M GF Assessments

Land Use	Total # of Units/ Sq. Ft./Acres	EAU Factor per Unit/1,000 Sq. Ft./Acre	Proposed Annual O&M Assessment (including collection costs / early payment discounts)
Commercial	506,732 Sq. Ft.	1.00	\$7.41
Wellness Center/Private School	28 Acres	5.88	\$43.57
SF 30'	26	1.00	\$7.41
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Land Use Total # of Units/		EAU Factor per	Proposed Annual O&M
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4. Proposed O&M Assessments for Your Property.

Current Annual O&M Assessment (October 1, 2022 – September 30, 2023)	Proposed Annual O&M Assessment (October 1, 2023 – September 30, 2024)	Change in Annual Dollar
		Amount
\$246.62	\$377.96	\$131.34

East Nassau 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

THIS IS NOT A BILL - DO NOT PAY

July 28th, 2023

VIA FIRST CLASS MAIL

PULTE HOME COMPANY LLC 12724 GRAN BAY PKWY W, STE 200 JACKSONVILLE, FL 32258 [PARCEL ID]: please see "EXHIBIT B"

RE: East Nassau Stewardship District Fiscal Year 2023/2024 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapter 2017-206, Laws of Florida ("Act"), and Chapters 170 and 197, *Florida Statutes*, the East Nassau Stewardship District ("District") will be holding two public hearings and a Board of Supervisors' ("Board") meeting for the purpose of adopting the District's proposed budget ("Proposed Budget") for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("Fiscal Year 2023/2024") and levying operations and maintenance assessments ("O&M Assessments") to fund the Proposed Budget for Fiscal Year 2023/2024, on August 17, 2023, at 10:00 a.m., and at Fernandina Beach Municipal Airport, 700 Airport Road, Fernandina Beach, Florida 32034. The District is a special-purpose unit of local government established under the Act for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in Exhibit A.

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Sincerely,

Craig Wrathell
District Manager

Swath

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O&M GF Assessments

Land Use	Total # of Units/ Sq. Ft./Acres	EAU Factor per Unit/1,000 Sq. Ft./Acre	Proposed Annual O&M Assessment (including collection costs / early payment discounts)
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4. Proposed O&M Assessments for Your Property.

Current Annual O&M Assessment/Unit	Proposed Annual O&M	Change in
(October 1, 2022 – September 30, 2023)	Assessment/Unit	Annual Dollar
	(October 1, 2023 – September 30, 2024)	Amount/Unit
\$246.62	\$377.96	\$131.34

EXHIBIT B

PIN	OWNER NAME
44-2N-27-1003-0189-0000	PULTE HOME COMPANY LLC
44-2N-27-1003-0190-0000	PULTE HOME COMPANY LLC
44-2N-27-1003-0191-0000	PULTE HOME COMPANY LLC
44-2N-27-1003-0192-0000	PULTE HOME COMPANY LLC
44-2N-27-1003-0194-0000	PULTE HOME COMPANY LLC
44-2N-27-1003-0195-0000	PULTE HOME COMPANY LLC
44-2N-27-1003-0196-0000	PULTE HOME COMPANY LLC
44-2N-27-1003-0197-0000	PULTE HOME COMPANY LLC
44-2N-27-1003-0198-0000	PULTE HOME COMPANY LLC
44-2N-27-1003-0199-0000	PULTE HOME COMPANY LLC
44-2N-27-1003-0200-0000	PULTE HOME COMPANY LLC
44-2N-27-1003-0201-0000	PULTE HOME COMPANY LLC
44-2N-27-1003-0203-0000	PULTE HOME COMPANY LLC
44-2N-27-1003-0172-0000	PULTE HOME COMPANY
44-2N-27-1003-0202-0000	PULTE HOME COMPANY
44-2N-27-1003-0204-0000	PULTE HOME COMPANY
44-2N-27-1003-0205-0000	PULTE HOME COMPANY
44-2N-27-1003-0206-0000	PULTE HOME COMPANY
44-2N-27-1003-0209-0000	PULTE HOME COMPANY
44-2N-27-1003-0216-0000	PULTE HOME COMPANY
44-2N-27-1003-0217-0000	PULTE HOME COMPANY
44-2N-27-1003-0218-0000	PULTE HOME COMPANY
44-2N-27-1003-0219-0000	PULTE HOME COMPANY
44-2N-27-1003-0225-0000	PULTE HOME COMPANY
44-2N-27-1003-0228-0000	PULTE HOME COMPANY

East Nassau Stewardship District

OFFICE OF THE DISTRICT MANAGER

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July 28th, 2023

VIA FIRST CLASS MAIL

XXX XXX

XXX

[PARCEL ID]:

RE: East Nassau Stewardship District

Fiscal Year 2023/2024 Budget and O&M Assessments

Dear Property Owner:

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Sincerely,

Craig Wrathell

District Manager

Swath

EXHIBIT A

Summary of O&M Assessments

- 1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2023/2024, the District expects to collect no more than \$1,450,008.34 in gross revenue.
- 2. **Unit of Measurement.** The O&M Assessments are allocated on a per acre/sq. ft. basis for undeveloped property and on an Equivalent Assessment Unit ("EAU") basis for platted lots. Your property is classified as a **SF 55' unit.**

3. Schedule of O&M Assessments:

O&M GF Assessments

Land Use	Total # of Units/ Sq. Ft./Acres	EAU Factor per Unit/1,000 Sq. Ft./Acre	Proposed Annual O&M Assessment (including collection costs / early payment discounts)
Commercial	506,732 Sq. Ft.	1.00	\$7.41
Wellness Center/Private School	28 Acres	5.88	\$43.57
SF 30'	26	1.00	\$7.41
SF 45'	70	1.00	\$7.41
SF 55'	151	1.00	\$7.41
SF 70'	72	1.00	\$7.41
Apartment	279	1.00	\$7.41
MF 33'	56	1.00	\$7.41
SF 40'	102	1.00	\$7.41
SF 50'	129	1.00	\$7.41
SF 65'	78	1.00	\$7.41
MF Assisted Living	205	1.00	\$7.41
MF Attached	300	1.00	\$7.41
MF Detached	250	1.00	\$7.41
Light Industrial & Distribution	1,500,000 Sq. Ft.	1.00	\$7.41
Retail	20,000 Sq. Ft.	1.00	\$7.41
Undeveloped Land - Pulte	82.70 Acres	4.53	\$33.60
Undeveloped Land - Wildlight	421.90 Acres	1.70	\$12.60
Undeveloped Land - Raydient	16,347.32 Acres	1.74	\$12.93
Undeveloped Land - Rayonier	941.22 Acres	1.74	\$12.93

O&M SRF Assessments

Land Use	Total # of Units/	EAU Factor per	Proposed Annual O&M
	Sq. Ft./Acres	Unit/1,000 Sq.	Assessment (including collection
		Ft./Acre	costs / early payment discounts)
Commercial	506,732 Sq. Ft.	1.45	\$537.30
Wellness Center/Private School	28 Acres	5.88	\$2,178.85
SF 30'	26	0.62	\$229.74
SF 45'	70	0.87	\$322.38
SF 55'	151	1.00	\$370.55
SF 70'	72	1.28	\$474.31
Apartment	279	0.52	\$192.69
MF 33'	56	0.69	\$255.68
SF 40'	102	0.91	\$337.20
SF 50'	129	1.00	\$370.55
SF 65'	78	1.20	\$444.67
MF Assisted Living	205	0.69	\$255.68
MF Attached	300	0.63	\$233.44
MF Detached	250	0.63	\$233.44
Light Industrial & Distribution	1,500,000 Sq. Ft.	0.31	\$115.30
Retail	20,000 Sq. Ft.	1.24	\$461.19
Undeveloped Land - Pulte	82.70 Acres	4.12	\$1,528.26
Undeveloped Land - Wildlight	421.90 Acres	2.11	\$782.69

Note that the O&M Assessments do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2023/2024. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for operation and maintenance assessments, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4) is met.

4. Proposed O&M Assessments for Your Property.

Current Annual O&M Assessment (October 1, 2022 – September 30, 2023)	Proposed Annual O&M Assessment (October 1, 2023 – September 30, 2024)	Change in Annual Dollar
		Amount
\$246.62	\$377.96	\$131.34

5. Collection. By operation of law, the District's assessments each year constitute a lien against benefitted property located within the District just as do each year's property taxes. For Fiscal Year 2023/2024, the District intends to have the Nassau County Tax Collector collect the assessments imposed on certain developed property, and will directly collect the assessments imposed on the remaining benefitted property by sending out a bill prior to, or during, November 2023. For delinquent assessments that were initially directly billed by the District, the District may initiate a foreclosure action or may place the delinquent assessments on the next year's County tax bill. IT IS IMPORTANT TO PAY YOUR ASSESSMENT BECAUSE FAILURE TO PAY WILL CAUSE A TAX CERTIFICATE TO BE ISSUED AGAINST THE PROPERTY WHICH MAY RESULT IN LOSS OF TITLE, OR FOR DIRECT BILLED ASSESSMENTS, MAY RESULT IN A FORECLOSURE ACTION, WHICH ALSO MAY RESULT IN A LOSS OF TITLE. The District's decision to collect assessments on the tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

Exhibit B SF 55

Parcel ID	Property Owner
44-2N-27-1003-0185-0000	ACIEGO JON H & ELIZABETH G
44-2N-27-1003-0094-0000	ANGLIN LINDSEY C & MATTHEW M
44-2N-27-1003-0235-0000	APONTE ROSEMARY & RAYMOND F
44-2N-27-1000-0062-0000	ARMSTRONG MICHAEL S & KAREN
44-2N-27-1003-0048-0000	AUGUSTIN JEAN ERNST &
44-2N-27-1003-0096-0000	BAKER ANDREW T & EMILY W
44-2N-27-1003-0175-0000	BARDALES MARIA D P & IGOR IVAN
44-2N-27-1000-0066-0000	BARNACK JOSHUA & NICOLA LYN
44-2N-27-1000-0059-0000	BEACH JAMES E JR & RACHEL J
44-2N-27-1003-0054-0000	BELL NICHOLAS J & MELISSA S
44-2N-27-1003-0223-0000	BISHOP KYLE K &
44-2N-27-1003-0186-0000	BLACK CHARLES &
44-2N-27-1003-0241-0000	BLANDINO PETER JR & CHRISTINE
44-2N-27-1003-0234-0000	BOGGS SANDRA K & JAMES A
44-2N-27-1003-0169-0000	BRIDGEMAN CHRIS T & PATRICIA A
44-2N-27-1003-0238-0000	BUCKALEW RYAN O & ANDREA M
44-2N-27-1003-0035-0000	BURKE MARTIN X & STEPHANIE C
44-2N-27-1003-0214-0000	BUTLER KELLY E
44-2N-27-1003-0221-0000	BYRER ROBERT & PEGGY
44-2N-27-1000-0064-0000	CALINGO HOLLY JO & NOAH
44-2N-27-1003-0098-0000	CAMPBELL AMBER J
44-2N-27-1003-0113-0000	CANTU JOSEPH E JR & JENNIFER M
44-2N-27-1003-0183-0000	CARLSON KEVIN & SHANNON
44-2N-27-1003-0229-0000	CARPENTER JARED
44-2N-27-1003-0019-0000	CAVE JOSHUAH VAUGHN &
44-2N-27-1003-0047-0000	CESSNA JUSTIN HOLLIS &
44-2N-27-1003-0104-0000	CHEESE CHARLES ENTERTAINMENT
44-2N-27-1003-0173-0000	CHEN JIANQING
44-2N-27-1003-0236-0000	CLEXANDER BRYSON M &
44-2N-27-1003-0082-0000	CONNORS JOHN J & KAYLIN M
44-2N-27-1003-0212-0000	COOPER DEV N RAY
44-2N-27-1003-0177-0000	CRISS CONARD SCOTT & JAN MARIE
44-2N-27-1003-0031-0000	CROWE ERIN E & MICHAEL W
44-2N-27-1003-0213-0000	DANGERFIELD LOURDES & MARIA
44-2N-27-1003-0242-0000	DEL HIERRO VEGA KAROLINA
44-2N-27-1003-0027-0000	DIFILIPPI MARY A &
44-2N-27-1003-0028-0000	DOGAR NAEEM & ADEN IQBAL (H&W)
44-2N-27-1003-0033-0000	DRAUGHN JUSTIN LANE & MAGEN A
44-2N-27-1000-0070-0000	DUGAN NATHAN J & KATHARINE L
44-2N-27-1000-0072-0000	FRANKEL STEPHEN M & STACEY LYN
44-2N-27-1003-0168-0000	FUDGE CARL M &
44-2N-27-1000-0063-0000	GUNKEL RONALD & MARJORIE T
44-2N-27-1003-0232-0000	HALL TORIVIO LASAWN
44-2N-27-1000-0067-0000	HARBISON DENNIS & ROSANNE
44-2N-27-1000-0071-0000	HAWASHEM NASIM & NORMA LUCIA

Exhibit B

44-2N-27-1003-0227-0000	HAYDEN STONE A & AMANDA M
44-2N-27-1003-0220-0000	HERNANDEZ RAFAEL &
44-2N-27-1000-0068-0000	HIGGINS JUSTIN A & ALEXA L
44-2N-27-1003-0170-0000	HILL STEPHANIE LYNN
44-2N-27-1003-0095-0000	HUDGINS GREGORY ALTON & LISA A
44-2N-27-1003-0029-0000	HUNT GREGORY H & JENNA M
44-2N-27-1003-0187-0000	IACCHETTA ANTHONY &
44-2N-27-1003-0167-0000 44-2N-27-1003-0179-0000	JETER AGNIESZKA
44-2N-27-1003-0175-0000 44-2N-27-1000-0058-0000	JEWELL JONATHAN R & DESTINEE L
44-2N-27-1003-0240-0000	KALLUSCH KATHERINE E
	KAPPARIS DENNIS DWAYNE &
44-2N-27-1003-0025-0000	_
44-2N-27-1003-0057-0000	KELTNER HUNTER D & KAITLYN
44-2N-27-1003-0058-0000	KESSLER NICHOLAS D & MEGAN D
44-2N-27-1003-0020-0000	KIMBALL WILLIAM S & NAOMI I
44-2N-27-1003-0022-0000	KLINGAMAN ROBERT S & SHANA D
44-2N-27-1003-0239-0000	KOSCIUSZKO COREY & MELISSA
44-2N-27-1003-0051-0000	LEIBERT DAVID L & LAURA C
44-2N-27-1003-0055-0000	LEMMERMAN TIMOTHY F JR &
44-2N-27-1003-0174-0000	LEMON NICOLE JEAN &
44-2N-27-1003-0066-0000	LIU HAI
44-2N-27-1003-0074-0000	LOCKE CLINT J & STEPHANIE M
44-2N-27-1003-0073-0000	MAIER RICHARD H & DOLORES R
44-2N-27-1003-0036-0000	MANN CHANDLER A &
44-2N-27-1003-0052-0000	MARKLE COREY ALAN &
44-2N-27-1003-0215-0000	MASIELLO PETER M & TAMMY L
44-2N-27-1003-0210-0000	MAY STEPHEN M &
44-2N-27-1003-0032-0000	MCARTHUR FRANK E & TIFFANY
44-2N-27-1003-0121-0000	MCCANN DENNIS JOHN & JILLIAN E
44-2N-27-1000-0069-0000	MCCARTER JAMES B & KELLEY D
44-2N-27-1003-0024-0000	MCCORMICK DANIEL W & JAMILETTE
44-2N-27-1003-0077-0000	MCNEIL ANITA B & KENNETH R
44-2N-27-1003-0188-0000	MEEGAN JANICE
44-2N-27-1003-0063-0000	MITCHELL MICHELLE K
44-2N-27-1003-0224-0000	NGUYEN TAI V & HOA T
44-2N-27-1003-0092-0000	PALMER JACK K JR & PATRICIA L
44-2N-27-1003-0181-0000	PERRY MATTHEW & HELEN
44-2N-27-1003-0056-0000	POPE SAMANTHA & APPLE JOE
44-2N-27-1000-0060-0000	POUNCEY TIFFANY &
44-2N-27-1000-0065-0000	POWELL ANDREW & BROOKE E
44-2N-27-1003-0099-0000	REGISTER SAMANTHA T & JAMAL D
44-2N-27-1003-0030-0000	RICHARDS BRETT A & VICTORIA E
44-2N-27-1003-0075-0000	RICHARDSON THERESA FAYE
44-2N-27-1003-0034-0000	RIVERS KEMISHA & DARVELLE K
44-2N-27-1003-0208-0000	ROMANO EDWARD & CONSTANCE
44-2N-27-1003-0180-0000	ROSS JONATHAN ANDREW & MEGAN N
44-2N-27-1003-0222-0000	SAMS WILLIAM A &
44-2N-27-1003-0182-0000	SCHULT NATHAN D & EMILY A

Exhibit B

44-2N-27-1003-0026-0000	SMITH GREGORY J & CHRISTIANNE
44-2N-27-1003-0120-0000	SPILSBURY EDGARDO & MEGAN
44-2N-27-1000-0073-0000	STANLEY KEVIN T & DOMINIQUE M
44-2N-27-1003-0049-0000	STOCKS MICHAEL Z JR & PAULA L
44-2N-27-1003-0166-0000	TASKER HOLLY L
44-2N-27-1000-0061-0000	TATE KENNETH J & RENEE
44-2N-27-1003-0064-0000	TAYLOR JEREMY W & AMY E
44-2N-27-1003-0067-0000	TEAL JESSE EDWARD & TARA L
44-2N-27-1003-0015-0000	THOMPSON JASON M & ANDREA
44-2N-27-1003-0065-0000	WANG KAI & LILY
44-2N-27-1003-0076-0000	WENK WILLIAM G & CHERIE R
44-2N-27-1003-0016-0000	WHITE MICHAEL CRAWFORD &
44-2N-27-1003-0237-0000	WIFORD KYLE & BRITTANY
44-2N-27-1003-0050-0000	WILLIAMS PATRICK JEFFREY &
44-2N-27-1003-0046-0000	WILLIAMS TIFFANY M & DOMINIC L
44-2N-27-1003-0171-0000	WILLIAMSON JOSHUA & LINDSAY
44-2N-27-1003-0184-0000	WILSON CHERYL MILLER & MARK L
44-2N-27-1003-0053-0000	WISE ROSS DAVIN & ASHELY CLAY
44-2N-27-1003-0167-0000	WOOD NATHAN & REBEKAH KRIEK
44-2N-27-1003-0093-0000	WOODS JAMES ALLEN JR

East Nassau 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

THIS IS NOT A BILL - DO NOT PAY

July 28th, 2023

VIA FIRST CLASS MAIL

BRUCKNER HOWARD L & CONSUELO 246 KISMET PLAZA YULEE, FL 32097

[PARCEL ID]: 50-3N-27-1004-0094-0000

RE: East Nassau Stewardship District Fiscal Year 2023/2024 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapter 2017-206, Laws of Florida ("Act"), and Chapters 170 and 197, Florida Statutes, the East Nassau Stewardship District ("District") will be holding two public hearings and a Board of Supervisors' ("Board") meeting for the purpose of adopting the District's proposed budget ("Proposed Budget") for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("Fiscal Year 2023/2024") and levying operations and maintenance assessments ("O&M Assessments") to fund the Proposed Budget for Fiscal Year 2023/2024, on August 17, 2023, at 10:00 a.m., and at Fernandina Beach Municipal Airport, 700 Airport Road, Fernandina Beach, Florida 32034. The District is a special-purpose unit of local government established under the Act for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in Exhibit A.

The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. A copy of the Proposed Budget and assessment roll, and the agenda, for the hearings and meeting may be obtained by contacting Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: (561) 571-0010 ("District Manager's Office"), during normal business hours. The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to 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.

Please note that all affected property owners have the right to appear and comment at the public hearings and meeting and may also file written objections with the District Manager's Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of 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 such appeal is to be based.

If you have any questions, please do not hesitate to contact the District Manager's Office.

Sincerely,

Craig Wrathell District Manager

EXHIBIT A

Summary of O&M Assessments

- 1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2023/2024, the District expects to collect no more than \$1,450,008.34 in gross revenue.
- 2. **Unit of Measurement.** The O&M Assessments are allocated on a per acre/sq. ft. basis for undeveloped property and on an Equivalent Assessment Unit ("EAU") basis for platted lots. Your property is classified as a **SF 65'** unit.

3. Schedule of O&M Assessments:

O&M GF Assessments

Land Use	Total # of Units/ Sq. Ft./Acres	EAU Factor per Unit/1,000 Sq. Ft./Acre	Proposed Annual O&M Assessment (including collection costs / early payment discounts)
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Undeveloped Land - Rayonier	941.22 Acres	1.74	\$12.93

O&M SRF Assessments

Land Use	Total # of Units/	EAU Factor per	Proposed Annual O&M
	Sq. Ft./Acres	Unit/1,000 Sq.	Assessment (including collection
		Ft./Acre	costs / early payment discounts)
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4. Proposed O&M Assessments for Your Property.

Current Annual O&M Assessment (October 1, 2022 – September 30, 2023)	Proposed Annual O&M Assessment (October 1, 2023 – September 30, 2024)	Change in Annual Dollar
		Amount
\$294.88	\$452.08	\$157.20

5. Collection. By operation of law, the District's assessments each year constitute a lien against benefitted property located within the District just as do each year's property taxes. For Fiscal Year 2023/2024, the District intends to have the Nassau County Tax Collector collect the assessments imposed on certain developed property, and will directly collect the assessments imposed on the remaining benefitted property by sending out a bill prior to, or during, November 2023. For delinquent assessments that were initially directly billed by the District, the District may initiate a foreclosure action or may place the delinquent assessments on the next year's County tax bill. IT IS IMPORTANT TO PAY YOUR ASSESSMENT BECAUSE FAILURE TO PAY WILL CAUSE A TAX CERTIFICATE TO BE ISSUED AGAINST THE PROPERTY WHICH MAY RESULT IN LOSS OF TITLE, OR FOR DIRECT BILLED ASSESSMENTS, MAY RESULT IN A FORECLOSURE ACTION, WHICH ALSO MAY RESULT IN A LOSS OF TITLE. The District's decision to collect assessments on the tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

Exhibit B Phase 2A

Parcel ID	Property Owner
50-3N-27-1004-0027-0000	CONE JUANITA GWENDOLYN
50-3N-27-1004-0026-0000	EASON MARSHA L & HUGH ARVEL &
50-3N-27-1004-0081-0000	EICHNER PATRICIA THERESA
50-3N-27-1004-0061-0000	GARVER SHULA VONETTE
50-3N-27-1004-0079-0000	GRAHAM ARTHUR MARK & KARLA V
50-3N-27-1004-0084-0000	JOFFE DIANE REV LVG TRUST
50-3N-27-1004-0064-0000	POWERS MONTY HALE & MARYANN B
50-3N-27-1004-0083-0000	REGISTER FAMILY REVOCABLE TRST
50-3N-27-1004-0028-0000	REIN KEVIN MICHAEL & SUSAN S
50-3N-27-1004-0030-0000	WHITE DENNIS R SR & CHRISTINE
50-3N-27-1004-0080-0000	WINTZER DENISE MARIE
50-3N-27-1004-0091-0000	ALLEN CHERYL P & WILLIAM N
50-3N-27-1004-0088-0000	BENDIXEN JAMES JOSEPH
50-3N-27-1004-0021-0000	BLANKENSHIP ROBERT E & CYNTHIA
50-3N-27-1004-0090-0000	BURGESS KEVIN EUGENE &
50-3N-27-1004-0024-0000	CARLUCCI JOSEPH A LIVING TRST
50-3N-27-1004-0072-0000	POSTON ANITA C
50-3N-27-1004-0118-0000	SCHMITZ BRIAN J
50-3N-27-1004-0022-0000	TOBIN REVOCABLE LIVING TRUST
50-3N-27-1004-0089-0000	WESNAK DIANE R
50-3N-27-1004-0103-0000	BREY KAREN CLAY & KEVIN YORK
50-3N-27-1004-0099-0000	DEVIN JAMES & ELAYNE DEMETREON
50-3N-27-1004-0098-0000	MAXEY MARILYN JOAN REACH &
50-3N-27-1004-0100-0000	SINCLAIR ALLEN D
50-3N-27-1004-0101-0000	SMITH MELISSA J &
50-3N-27-1004-0144-0000	STEPHENSON DWIGHT F & SUSAN M
50-3N-27-1004-0102-0000	WILHELM DENNIS M & LINDA M
50-3N-27-1004-0094-0000	BRUCKNER HOWARD L & CONSUELO

East Nassau 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

THIS IS NOT A BILL - DO NOT PAY

July 28th, 2023

VIA FIRST CLASS MAIL

RIVERSIDE HOMES OF NORTH FLORIDA INC 12276 SAN JOSE BLVD STE 120 JACKSONVILLE, FL 32223

[PARCEL ID]: please see "EXHIBIT B"

RE: East Nassau Stewardship District Fiscal Year 2023/2024 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapter 2017-206, Laws of Florida ("Act"), and Chapters 170 and 197, Florida Statutes, the East Nassau Stewardship District ("District") will be holding two public hearings and a Board of Supervisors' ("Board") meeting for the purpose of adopting the District's proposed budget ("Proposed Budget") for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("Fiscal Year 2023/2024") and levying operations and maintenance assessments ("O&M Assessments") to fund the Proposed Budget for Fiscal Year 2023/2024, on August 17, 2023, at 10:00 a.m., and at Fernandina Beach Municipal Airport, 700 Airport Road, Fernandina Beach, Florida 32034. The District is a special-purpose unit of local government established under the Act for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in Exhibit A.

The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. A copy of the Proposed Budget and assessment roll, and the agenda, for the hearings and meeting may be obtained by contacting Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: (561) 571-0010 ("District Manager's Office"), during normal business hours. The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to 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.

Please note that all affected property owners have the right to appear and comment at the public hearings and meeting and may also file written objections with the District Manager's Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of 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 such appeal is to be based.

If you have any questions, please do not hesitate to contact the District Manager's Office.

Sincerely,

Craig Wrathell District Manager

EXHIBIT A

Summary of O&M Assessments

- 1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2023/2024, the District expects to collect no more than \$1,450,008.34 in gross revenue.
- 2. **Unit of Measurement.** The O&M Assessments are allocated on a per acre/sq. ft. basis for undeveloped property and on an Equivalent Assessment Unit ("EAU") basis for platted lots. Your properties are classified as 35 **SF 70'** units.

3. Schedule of O&M Assessments:

O&M GF Assessments

Land Use	Total # of Units/ Sq. Ft./Acres	EAU Factor per Unit/1,000 Sq. Ft./Acre	Proposed Annual O&M Assessment (including collection costs / early payment discounts)
Commercial	506,732 Sq. Ft.	1.00	\$7.41
Wellness Center/Private School	28 Acres	5.88	\$43.57
SF 30'	26	1.00	\$7.41
SF 45'	70	1.00	\$7.41
SF 55'	151	1.00	\$7.41
SF 70'	72	1.00	\$7.41
Apartment	279	1.00	\$7.41
MF 33'	56	1.00	\$7.41
SF 40'	102	1.00	\$7.41
SF 50'	129	1.00	\$7.41
SF 65'	78	1.00	\$7.41
MF Assisted Living	205	1.00	\$7.41
MF Attached	300	1.00	\$7.41
MF Detached	250	1.00	\$7.41
Light Industrial & Distribution	1,500,000 Sq. Ft.	1.00	\$7.41
Retail	20,000 Sq. Ft.	1.00	\$7.41
Undeveloped Land - Pulte	82.70 Acres	4.53	\$33.60
Undeveloped Land - Wildlight	421.90 Acres	1.70	\$12.60
Undeveloped Land - Raydient	16,347.32 Acres	1.74	\$12.93
Undeveloped Land - Rayonier	941.22 Acres	1.74	\$12.93

O&M SRF Assessments

Land Use	Total # of Units/	EAU Factor per	Proposed Annual O&M
	Sq. Ft./Acres	Unit/1,000 Sq.	Assessment (including collection
		Ft./Acre	costs / early payment discounts)
Commercial	506,732 Sq. Ft.	1.45	\$537.30
Wellness Center/Private School	28 Acres	5.88	\$2,178.85
SF 30'	26	0.62	\$229.74
SF 45'	70	0.87	\$322.38
SF 55'	151	1.00	\$370.55
SF 70'	72	1.28	\$474.31
Apartment	279	0.52	\$192.69
MF 33'	56	0.69	\$255.68
SF 40'	102	0.91	\$337.20
SF 50'	129	1.00	\$370.55
SF 65'	78	1.20	\$444.67
MF Assisted Living	205	0.69	\$255.68
MF Attached	300	0.63	\$233.44
MF Detached	250	0.63	\$233.44
Light Industrial & Distribution	1,500,000 Sq. Ft.	0.31	\$115.30
Retail	20,000 Sq. Ft.	1.24	\$461.19
Undeveloped Land - Pulte	82.70 Acres	4.12	\$1,528.26
Undeveloped Land - Wildlight	421.90 Acres	2.11	\$782.69

Note that the O&M Assessments do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2023/2024. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for operation and maintenance assessments, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4) is met.

4. Proposed O&M Assessments for Your Property.

Current Annual O&M Assessment/Unit	Proposed Annual O&M	Change in Annual
(October 1, 2022 – September 30, 2023)	Assessment/Unit	Dollar
	(October 1, 2023 – September 30, 2024)	Amount/Unit
\$314.19	\$481.72	\$167.53

5. Collection. By operation of law, the District's assessments each year constitute a lien against benefitted property located within the District just as do each year's property taxes. For Fiscal Year 2023/2024, the District intends to have the Nassau County Tax Collector collect the assessments imposed on certain developed property, and will directly collect the assessments imposed on the remaining benefitted property by sending out a bill prior to, or during, November 2023. For delinquent assessments that were initially directly billed by the District, the District may initiate a foreclosure action or may place the delinquent assessments on the next year's County tax bill. IT IS IMPORTANT TO PAY YOUR ASSESSMENT BECAUSE FAILURE TO PAY WILL CAUSE A TAX CERTIFICATE TO BE ISSUED AGAINST THE PROPERTY WHICH MAY RESULT IN LOSS OF TITLE, OR FOR DIRECT BILLED ASSESSMENTS, MAY RESULT IN A FORECLOSURE ACTION, WHICH ALSO MAY RESULT IN A LOSS OF TITLE. The District's decision to collect assessments on the tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

EXHIBIT B

PIN	Unit Type
44-2N-27-1003-0155-0000	SF 70'
44-2N-27-1003-0158-0000	SF 70'
44-2N-27-1003-0159-0000	SF 70'
44-2N-27-1003-0160-0000	SF 70'
44-2N-27-1003-0161-0000	SF 70'
44-2N-27-1003-0162-0000	SF 70'
44-2N-27-1003-0163-0000	SF 70'
44-2N-27-1003-0061-0000	SF 70'
44-2N-27-1003-0100-0000	SF 70'
44-2N-27-1003-0124-0000	SF 70'
44-2N-27-1003-0125-0000	SF 70'
44-2N-27-1003-0126-0000	SF 70'
44-2N-27-1003-0127-0000	SF 70'
44-2N-27-1003-0129-0000	SF 70'
44-2N-27-1003-0130-0000	SF 70'
44-2N-27-1003-0131-0000	SF 70'
44-2N-27-1003-0134-0000	SF 70'
44-2N-27-1003-0135-0000	SF 70'
44-2N-27-1003-0136-0000	SF 70'
44-2N-27-1003-0137-0000	SF 70'
44-2N-27-1003-0139-0000	SF 70'
44-2N-27-1003-0140-0000	SF 70'
44-2N-27-1003-0141-0000	SF 70'
44-2N-27-1003-0142-0000	SF 70'
44-2N-27-1003-0143-0000	SF 70'
44-2N-27-1003-0144-0000	SF 70'
44-2N-27-1003-0145-0000	SF 70'
44-2N-27-1003-0146-0000	SF 70'
44-2N-27-1003-0148-0000	SF 70'
44-2N-27-1003-0152-0000	SF 70'
44-2N-27-1003-0153-0000	SF 70'
44-2N-27-1003-0154-0000	SF 70'
44-2N-27-1003-0156-0000	SF 70'
44-2N-27-1003-0157-0000	SF 70'
44-2N-27-1003-0164-0000	SF 70'

East Nassau 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

THIS IS NOT A BILL - DO NOT PAY

July 28th, 2023

VIA FIRST CLASS MAIL

ARNDT MATTHEW D & MARGARET C 238 PONDER CIRCLE **YULEE FL 32097** [PARCEL ID]: 44-2N-27-1000-0078-0000

RE: East Nassau Stewardship District

Fiscal Year 2023/2024 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapter 2017-206, Laws of Florida ("Act"), and Chapters 170 and 197, Florida Statutes, the East Nassau Stewardship District ("District") will be holding two public hearings and a Board of Supervisors' ("Board") meeting for the purpose of adopting the District's proposed budget ("Proposed Budget") for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("Fiscal Year 2023/2024") and levying operations and maintenance assessments ("O&M Assessments") to fund the Proposed Budget for Fiscal Year 2023/2024, on August 17, 2023, at 10:00 a.m., and at Fernandina Beach Municipal Airport, 700 Airport Road, Fernandina Beach, Florida 32034. The District is a special-purpose unit of local government established under the Act for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in Exhibit A.

The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. A copy of the Proposed Budget and assessment roll, and the agenda, for the hearings and meeting may be obtained by contacting Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: (561) 571-0010 ("District Manager's Office"), during normal business hours. The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to 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.

Please note that all affected property owners have the right to appear and comment at the public hearings and meeting and may also file written objections with the District Manager's Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of 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 such appeal is to be based.

If you have any questions, please do not hesitate to contact the District Manager's Office.

Sincerely,

Craig Wrathell District Manager

Swather

EXHIBIT A

Summary of O&M Assessments

- 1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2023/2024, the District expects to collect no more than \$1,450,008.34 in gross revenue.
- 2. **Unit of Measurement.** The O&M Assessments are allocated on a per acre/sq. ft. basis for undeveloped property and on an Equivalent Assessment Unit ("EAU") basis for platted lots. Your property is classified as a **SF 70' unit.**

3. Schedule of O&M Assessments:

O&M GF Assessments

Land Use	Total # of Units/ Sq. Ft./Acres	EAU Factor per Unit/1,000 Sq. Ft./Acre	Proposed Annual O&M Assessment (including collection costs / early payment discounts)
Commercial	506,732 Sq. Ft.	1.00	\$7.41
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O&M SRF Assessments

Land Use	Total # of Units/	EAU Factor per	Proposed Annual O&M		
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4. Proposed O&M Assessments for Your Property.

Current Annual O&M Assessment (October 1, 2022 – September 30, 2023)	Proposed Annual O&M Assessment (October 1, 2023 – September 30, 2024)	Change in Annual Dollar	
		Amount	
\$314.19	\$481.72	\$167.53	

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Exhibit B SF 70

Parcel ID	Property Owner
44-2N-27-1000-0078-0000	ARNDT MATTHEW D & MARGARET C
44-2N-27-1003-0133-0000	BISHOP STEVEN &
44-2N-27-1000-0080-0000	BOSWELL JONATHAN A &
44-2N-27-1003-0079-0000	BROOKS JEFFREY W & ELIZABETH
44-2N-27-1000-0079-0000	COL STEPHEN & JULIANA
44-2N-27-1003-0151-0000	CURTIN JOHN A & SAYURI T
44-2N-27-1000-0081-0000	DOOLIN-JUNCO SHANE M &
44-2N-27-1003-0097-0000	FLAHARDY KELLY M & TAMORA G
44-2N-27-1003-0078-0000	FLEWELLING MATTHEW & PATRICIA
44-2N-27-1000-0074-0000	GIOVANNI RACHEL
44-2N-27-1003-0071-0000	GLOVER CHRISTOPHER &
44-2N-27-1003-0102-0000	GREEN ROBERT W
44-2N-27-1003-0123-0000	GRUBE JOSEPH CLIFFORD & LORI J
44-2N-27-1003-0081-0000	HARVEY SHANE ANTHONY &
44-2N-27-1003-0101-0000	HILL JAMES R & LINDA A
44-2N-27-1000-0083-0000	HOARE DENNIS L & SUSAN K
44-2N-27-1003-0083-0000	HOLZMAN HENRY G & LORNA A
44-2N-27-1003-0138-0000	HOUSE WILLIAM E JR & DONNA
44-2N-27-1003-0165-0000	JOHNSON TORI A & CURTIS M
44-2N-27-1003-0060-0000	KRAMER HOLLY JEAN & JOSEPH
44-2N-27-1000-0077-0000	LIU HAI
44-2N-27-1003-0072-0000	LOTT DWAYNE LYDELL & RENETTE C
44-2N-27-1003-0080-0000	MASEK DONALD & SUELLYN
44-2N-27-1000-0084-0000	MCHUGH MARK D
44-2N-27-1003-0150-0000	PALLADINO KEVIN
44-2N-27-1003-0059-0000	RHODEN EARICE R JR & LEANNE E
44-2N-27-1003-0068-0000	SEIBERT ANDREW W & DANIELLE N
44-2N-27-1000-0076-0000	SINGLETARY ARIC & SHANNON
44-2N-27-1000-0075-0000	SMALL JASON MICHAEL & SHELBY G
44-2N-27-1003-0149-0000	SMITH SHIRLEY A
44-2N-27-1003-0070-0000	SPRING DECLARATION OF TRUST
44-2N-27-1003-0147-0000	STONE MARK ROBERT & MEGHAN B
44-2N-27-1003-0132-0000 44-2N-27-1003-0062-0000	VACCARO DANIEL L & MELANIE WELLIVER DAWN C LIVING TRUST
44-2N-27-1003-0062-0000 44-2N-27-1003-0128-0000	WILDES THOMAS W & CHRISTINA C
44-2N-27-1003-0128-0000 44-2N-27-1000-0082-0000	WILLETT STEVEN B & LOIS S
44-2N-27-1000-0082-0000 44-2N-27-1003-0069-0000	WILSON CHRISTINA MICHELLE
44-711-71-1002-0003-0000	WILSON CHRISTINA WIICHELLE

East Nassau 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

THIS IS NOT A BILL - DO NOT PAY

July 28th, 2023

VIA FIRST CLASS MAIL

WILDLIGHT LLC C/O PROPERTY TAX COORDINATOR 1 RAYONIER WAY YULEE. FL 32097 [PARCEL ID]: please see the "EXHIBIT B"

RE: East Nassau Stewardship District Fiscal Year 2023/2024 Budget and O&M Assessments

Dear Property Owner:

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Sincerely,

Craig Wrathell District Manager

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- 2. **Unit of Measurement.** The O&M Assessments are allocated on a per acre/sq. ft. basis for undeveloped property and on an Equivalent Assessment Unit ("EAU") basis for platted lots. Your property is classified as 421.90 acres of undeveloped land.

3. Schedule of O&M Assessments:

O&M GF Assessments

Land Use	Total # of Units/	EAU Factor per	Proposed Annual O&M Assessment
24.14 030	Sq. Ft./Acres	Unit/1,000 Sq.	(including collection costs / early
	Sq. 1 t./ Acres	Ft./Acre	payment discounts)
		-	
Commercial	506,732 Sq. Ft.	1.00	\$7.41
Wellness Center/Private School	28 Acres	5.88	\$43.57
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O&M SRF Assessments

Land Use	Total # of Units/ EAU Factor per		Proposed Annual O&M		
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Undeveloped Land - Wildlight	421.90 Acres	2.11	\$782.69		

Note that the O&M Assessments do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2023/2024. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for operation and maintenance assessments, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4) is met.

4. Collection. By operation of law, the District's assessments each year constitute a lien against benefitted property located within the District just as do each year's property taxes. For Fiscal Year 2023/2024, the District intends to have the Nassau County Tax Collector collect the assessments imposed on certain developed property, and will directly collect the assessments imposed on the remaining benefitted property by sending out a bill prior to, or during, November 2023. For delinquent assessments that were initially directly billed by the District, the District may initiate a foreclosure action or may place the delinquent assessments on the next year's County tax bill. IT IS IMPORTANT TO PAY YOUR ASSESSMENT BECAUSE FAILURE TO PAY WILL CAUSE A TAX CERTIFICATE TO BE ISSUED AGAINST THE PROPERTY WHICH MAY RESULT IN LOSS OF TITLE, OR FOR DIRECT BILLED ASSESSMENTS, MAY RESULT IN A FORECLOSURE ACTION, WHICH ALSO MAY RESULT IN A LOSS OF TITLE. The District's decision to collect assessments on the tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

EXHIBIT B

44-2N-27-1004-004C-0000
44-2N-27-1004-004D-0000
44-2N-27-1004-004D-0000
44-2N-27-1004-004E-0000
06-2N-27-0000-0001-0000
06-2N-27-0000-0001-0020
44-2N-27-0000-0001-0270
44-2N-27-0000-0002-0030
44-2N-27-0000-0001-0270
50-3N-27-0000-0001-0370
50-3N-27-0000-0001-0370
30-311-27-0000-0001-0400
50-3N-27-0000-0001-0410
44-2N-27-1000-00TB-0000
44-2N-27-1000-00TC-0000
44-2N-27-1000-00TF-0000
44-2N-27-1000-00TG-0000
50-3N-27-1005-05B3-0000
50-3N-27-1006-000C-0000
50-3N-27-1006-000D-0000
50-3N-27-1006-000E-0000
50-3N-27-1006-000F-0000

EAST NASSAU STEWARDSHIP DISTRICT

RESOLUTION 2023-10

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE EAST NASSAU STEWARDSHIP DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2023/2024; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the East Nassau Stewardship District ("District") is a local unit of special-purpose government established by and existing under and pursuant to Chapter 2017-206, Laws of Florida, and the Uniform Special District Accountability Act, Chapter 189, Florida Statutes, as amended ("Act"); and

WHEREAS, the District is located entirely within Nassau County, Florida ("County"); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with Chapter 2017-206, Laws of Florida, and Chapter 189, *Florida Statutes*; and

WHEREAS, the Board of Supervisors ("Board") of the District hereby determines to undertake various operations and maintenance and other activities described in the District's budget ("Adopted Budget") for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("Fiscal Year 2023/2024"), attached hereto as Exhibit "A;" and

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

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

WHEREAS, Chapter 2017-206, Laws of Florida, and Chapter 189, *Florida Statutes*, provide that the District may impose special assessments on benefitted lands within the District; and

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

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

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

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

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

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

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

SECTION 2. Assessment Imposition. Pursuant to Chapter 2017-206, Laws of Florida, and Chapters 170, 189 and 197, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District and in accordance with **Exhibits "A" and "B."** The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for operation and maintenance assessments.

SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.

- A. Tax Roll Assessments. The operations and maintenance special assessments and previously levied debt service special assessments imposed on the Tax Roll Property shall be collected at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in Exhibits "A" and "B."
- B. **Direct Bill Assessments.** The operations and maintenance special assessments and previously levied debt service special assessments imposed on the Direct Collect Property shall be collected directly by the District in accordance with Florida law, as set forth in **Exhibits "A" and "B."** Operation and maintenance special assessments

directly collected by the District are due in full on December 1, 2023; provided, however, that, to the extent permitted by law, the operation and maintenance special assessments due may be paid in several partial, deferred payments and according to the following schedule: 50% due no later than December 1, 2023, 25% due no later than February 1, 2024 and 25% due no later than May 1, 2024. In the event that an assessment payment is not made in accordance with the schedule stated above, the whole assessment – including any remaining partial, deferred payments for Fiscal Year 2023/2024, shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District's sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue at the rate of any bonds secured by the assessments, or at the statutory prejudgment interest rate, as applicable. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, Florida Statutes, or other applicable law to collect and enforce the whole assessment, as set forth herein.

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

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

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

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

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

PASSED AND ADOPTED this 17th day of August 2023.

Attest:		EAST NASSAU STEWARDSHIP DISTRICT		
Name:		Mike Hahaj		
Secretary/A	ssistant Secretary	Chairman, Board of Supervisors		
Exhibit A:	Budget			
Exhibit B:	Assessment Roll (Unifo	orm Method)		
	Assessment Roll (Direc	t Collect)		

EAST NASSAU STEWARDSHIP DISTRICT

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EAST NASSAU STEWARDSHIP DISTRICT

REQUEST FOR PROPOSAL FOR

LANDSCAPE AND IRRIGATION MAINTENANCE SERVICES

Notice is hereby given that the East Nassau Stewardship District ("District") will receive proposals from qualified firms ("Proposers") interested in providing landscape and irrigation maintenance services, all as more specifically set forth in the Project Manual. The contract will require contractors to provide for the labor, materials and equipment necessary for the maintenance of certain landscape and irrigation improvements and other associated scopes as more particularly described in the Project Manual which will include, among other materials, contract documents, project scope and any technical specifications.

The **Project Manual will be available beginning June 28, 2023, at 1:00 p.m.** Proposers may obtain an electronic version of the Project Manual by requesting a copy via e-mail from the District Manager, Craig Wrathell at wrathellc@whhassociates.com.

The pre-proposal meetings will be held on July 6th and 7th, 2023, at 2:00 p.m. (EST), at the District's office, located at 57 Homegrown Way, Unit 303, Wildlight, Florida 32097. In order to submit a proposal, each Proposer must (1) be authorized to do business in Florida, and hold all required state and federal licenses in good standing; and (2) have at least five (5) years of experience with landscape and irrigation maintenance projects. The District reserves the right in its sole discretion to make changes to the Project Manual up until the time of the proposal opening, and to provide notice of such changes only to those Proposers who have attended the pre-proposal meeting and registered.

Firms desiring to provide services for this project must submit proposals no later than July 27, 2023 at 1:00 p.m. (EST) at 57 Homegrown Way, Unit 303, Wildlight, Florida 32097, Ph: (904) 530-1559, e-mail: wrathellc@whhassociates.com ("District Manager's Office"), Attention: Craig Wrathell. Proposals shall be submitted in a sealed package, shall bear the name of the Proposer on the outside of the package and shall clearly identify the project. Unless certain circumstances exist where a public opening is unwarranted, proposals will be publicly opened at the time and date stipulated above; proposals received after the time and date stipulated above may be returned un-opened to the Proposer. Any proposal not completed as specified or missing the required proposal documents may be disqualified.

Any protest regarding the Project Manual, including but not limited to protests relating to the proposal notice, the proposal instructions, the proposal and contract form, the scope of work, the maintenance map, the specifications, the evaluation criteria, the evaluation criteria or process, or any other issues or items relating to the Project Manual ("RFP Documents"), must be filed in writing, within seventy-two (72) hours (excluding Saturdays, Sundays and holidays) after issuance of the Project Manual, in accordance with Rule 3.11 of the District's Rules of Procedure. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturdays, Sundays and holidays) after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to

timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to the RFP Documents, in accordance with Rule 3.11 of the District's Rules of Procedure. Additional information and requirements regarding protests are set forth in the Project Manual and the District's Rules of Procedure, which are available from the District Manager's Office, Attention: Craig Wrathell, (561) 571-0010.

Rankings will be made based on the Evaluation Criteria contained within the Project Manual. Price will be one factor used in determining the proposal that is in the best interest of the District, but the District explicitly reserves the right to make such award to other than the lowest price proposal. The District has the right to reject any and all proposals, waive any technical errors, informalities or irregularities, or award the contract in whole or in part to one or more Proposers, all as the District, in its sole discretion, determines it is in the best interests of the District to do so.

Any and all questions relative to this project shall be directed in writing by e-mail only to Amy Norsworthy at anorsworthy@ccmcnet.com with a copy to Craig Wrathell, District Manager, at wrathellc@whhassociates.com and District Counsel, at michelle.rigoni@kutakrock.com. All questions must be received by July 20, 2023 at 1:00 p.m. (ETS). The District reserves the right, in its sole discretion, to determine which questions will be answered and, only questions answered by formal written Addenda will be binding. No interpretations will be given verbally. No inquiries will be accepted from subcontractors; the Proposer shall be responsible for all queries.

East Nassau Stewardship District Craig Wrathell, District Manager

Run date: June 28, 2023

EAST NASSAU STEWARDSHIP DISTRICT REQUEST FOR PROPOSALS LANDSCAPE AND IRRIGATION MAINTENANCE SERVICES

EVALUATION CRITERIA

1. Personnel & Equipment

(20 Points Possible)

This category addresses the following criteria: skill set and experience of key management and assigned personnel, including the project manager and other specifically trained individuals who will manage the property; present ability to manage this project; proposed staffing levels; capability of performing the work; geographic location; subcontractor listing; inventory of all equipment; etc. Skill set includes certification, technical training, and experience with similar projects. Please include resumes, certifications, etc., with proposal. Please also provide evidence of the proposer's ability to meet deadlines and be responsive to client needs.

2. <u>Experience</u> (20 Points Possible)

This category addresses past & current record and experience of the Proposer in similar projects; volume of work previously awarded to the firm; past performance in any other contracts; etc.

3. <u>Understanding Scope of RFP</u>

(15 Points Possible)

This category addresses the following issues: Does the proposal demonstrate an understanding of the District's needs for the services requested? Does it provide all information as requested by the District including pricing, scheduling, staffing, etc.? Does it demonstrate clearly the ability to perform these services? Were any suggestions for "best practices" included? Does the proposal as a whole appear to be feasible, in light of the scope of work? Did the contractor use the forms provided from the Project Manual in responding to the proposal?

4. <u>Financial Capacity</u>

(5 Points Possible)

This category addresses whether the Proposer has demonstrated that it has the financial resources and stability as a business entity necessary to implement and execute the work. Proposer should include proof of ability to provide insurance coverage as required by the District such as audited financial statements, or similar information.

5. <u>Price</u> (25 Points Possible)

A full twenty-five (25) points will be awarded to the Proposer submitting the lowest bid for the Contract Amount. AN AVERAGE OF ALL THREE YEARS PRICING IS TO BE CONSIDERED WHEN AWARDING POINTS FOR PRICING - THE INITIAL TERM AND THE FIRST AND SECOND ANNUAL RENEWALS. All other proposers will receive a percentage of this amount based upon a formula which divides the low bid by the proposer's bid and is then multiplied by the number of points possible in this part of the Price evaluation.*

* EXAMPLE: Contractor "A" turns in a bid of \$210,000 and is deemed to be low bid and will receive the full 20 points. Contractor "B" turns in a bid of \$265,000. Bid "A" is divided by Bid "B" then multiplied by the number of points possible (20). $(210,000/265,000) \times 20 = 15.85$, therefore, Contractor "B" will receive 15.85 of 20 possible points. Contractor "C" turns in a bid

of \$425,000. Bid "A" is divided by Bid "C" then multiplied by the number of points possible (20). $(210,000/425,000) \times 20 = 9.88$, therefore, Contractor "C" will receive 9.88 of 20 points.

6. Reasonableness of ALL Numbers

(15 Points Possible)

Up to fifteen (15) points will be awarded as to the reasonableness of ALL numbers, quantities & costs (including, but not limited to fertilizer quantities, mulch quantities based on Contractor's field measurements) provided, as well as unit costs from the additional schedules.

Proposer's Total Score

(100 Points Possible)

DATE	EVENT
June 28, 2023	RFP Notice is issued and RFP Project Manual is available for pick-up Starting 1 p.m. (EST) By email to Craig Wrathell at wrathellc@whhassociates.com
July 6 and July 7, 2023	Pre-Proposal Meetings At 2 p.m. (EST) 57 Homegrown Way, Unit 303, Wildlight, Florida 32097
July 20, 2023	Deadline for Questions By 1:00 p.m. (EST) by e-mail only to Amy Norsworthy at anorsworthy@ccmcnet.com with a copy to Craig Wrathell, District Manager, at wrathellc@whhassociates.com and District Counsel, at michelle.rigoni@kutakrock.com
July 27, 2023	Proposals Due By 1:00 p.m. (EST) 57 Homegrown Way, Unit 303, Wildlight, Florida 32097
July 27, 2023	Bid Opening Immediately following receipt of Proposals at 1 p.m. (EST) 57 Homegrown Way, Unit 303, Wildlight, Florida 32097
August 17, 2023	Review and Award of Bid by Board of Supervisors ("Board") of the East Nassau Stewardship District ("District") At 10 a.m. (EST) Fernandina Beach Municipal Airport 700 Airport Road Fernandina Beach, Florida 32034

Year one Recap					Comments
	FNSD	Commercial	Residential	Total	

·	ENSD		Commercia	I	Reside	ential		Total
Brig	ghtview \$	324,380.00	\$	26,512.00	Ş	141,630.00	Ş	492,522.00 Good pricing (other than Townhome); staffing -onsite manager - 3 days per week; 3 techs - 3 days per week; 6-8 laborers 4-5 days per week.
	United \$	237,492.00	Ş	44,792.00	\$	92,902.00	Ş	375,186.00 Lowest price and lowest chemical control; Staffing: 1 supervisor - 2 days per week; 1 tech - 5 days per week; 4 laborers - 5 days per week.
V	/erdeGo \$	370,670.46	Ş	41,021.29	\$	221,963.97	Ş	633,655.72 Best references - staff - 1 supervisor 3 days per week - technician 14 days per month and 6 laborers 5 days per week
G	reenery \$	233,796.00	Ş	77,940.00	\$	187,261.00	Ş	498,997.00 Staff - 1 supervisor - 5 days per week; technician - 5 days per week; 6 laborers - 5 days per week
Tree	Amigos \$	300,000.00	\$	46,000.00	\$	150,200.00	Ş	496,200.00 Irrigation cost high; staff - 2 supervisor - 4 days per week (10 hour days); technical - 1 day per week (10 hours); 6 laborers - 4 days (10 hour days)

Townhomes		Annual		Annual Per Unit		Monthly	
Bright	view \$	69,600.00	Ş	3,163.64	Ş	263.64	Based on 22 units
Uı	nited \$	24,336.00	\$	936.00	\$	78.00	Based on 26 Units
Verd	deGo Ş	48,048.00	Ş	2,184.00	Ş	182.00	Based on 22 units
Gree	nery \$	16,265.00	Ş	739.32	Ş	61.61	Based on 22 units
Tree An	nigos \$	43,200.00	Ş	1,963.64	Ş	163.64	Based on 22 units

Parking Lot

Brightview \$ 10,200.00 United \$ 2,763.04 VerdeGo \$ 1,280.00 Greenery \$ Tree Amigos \$ 6,900.00

References:

Brightview

March Creek Master Association - 2017 No response Heritage Landing CDD - 2001 No response

Julington Creek Plantation - 2015 2 - 3 years - service is consistant; invoicing in timely manner; staffing meet minimum standards and meet staffing levels; What would you change? Pricing for irrigation and replacements are very high. Del Webb Nocatee - 2021

No response

United

Windward Ranch - 2017 No response Stillwater CDD & HOA - 2019 No response SilverLeaf Master Owners Assoc - 2019 No response Country Club Champions Gate - 2023 No response

VerdeGo Middle Village & Double Branch CDD -2018

Jay - Original 5 year contract and just signed another 5 years; great job and very responsive; quoates always match invoices and received in timely manner; adequate staffing levels; What would you change? Placed clause in new contract, if the

Grand Haven CDD - 2019 Louise (Horticulturist) - 10-12 years - very satisfied, great customer service and prices are good; great communication; no issues with invoicing and timeliness; proper staffing and professional; nothing to change with service; account manager The Riverfront Esplanade - 2021

No response

Greenery

ENSD - 2020

Town Center of Palm Coast - 2019

Amelia Island Plantation Assoc - 10+ years Matt - the greenery does not have a maintenance contract with them.

North Hampton Community - 5+ years No response Amelia National Community Development District -No response Cumberland Harbour Property Owners - 5+ years No response

Tree Amigos

The Crossings at Eagle Harbor - 3 years No answer

Fleming Island Plantation - 3 years Marsha - 4-5 years; staffing levels have been up and down and committed extra staff to solve the issue; no issues with invoicing; easy to communicate with; quick response to after hour issues

South Village CDD - 1 year No answer Six Mle Creek CDD - 1 year No answer



EAST NASSAU STEWARDSHIP DISTRICT

REQUEST FOR PROPOSALS

LANDSCAPE AND IRRIGATION MAINTENANCE SERVICES EVALUATION MATRIX

RFP FOR LANDSCAPE AND IRRIGATION MAINTENANCE SERVICES	PERSONNEL & EQUIPMENT	Experience	UNDERSTANDING SCOPE OF RFP	FINANCIAL CAPACITY	PRICE	REASONABLENESS OF ALL NUMBERS	TOTAL POINTS
PROPOSER	20 Points	20 Points	15 Points	5 Points	25 Points	15 Points	100 Points
Brightview Landscape Services							
The Greenery, Inc.							
Tree Amigos Outdoor Services							
United Land Services							
Verdego Landscape							

Completed by:		Date:	
	Board Member's Signature		
	Printed Name of Roard Member		

EAST NASSAU STEWARDSHIP DISTRICT

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Amelia Cleaning Co.	First Coast Home Pros	Christy's Cleaning Service
Wipe down all desks and sufaces	Wipe down all desks and surfaces	Dust
Remove trash	Remove Trash	Remove trash
High dusting (blinds, fans)		
Low dusting (baseboards)		
Detail Cleaning of the kitchen (counter, microwave, sink)	Clean Kitchen	
Deatail cleaning of the restroom	Clean restroom	Clean restrooms
Detail cleaning of the conference room		
Clean and polish water fountains		
Sweep and mop all floors		Clean floors
Clean the main entrance office door		Clean front door inside and out
		Clean inside windows
\$200 per cleaning	\$204 per cleaning	\$140 for 2x per month

Amy Norsworthy

From: Roger Kintz

Sent: Tuesday, July 11, 2023 12:29 PM

To: Amy Norsworthy

Subject: Fwd: Monthly Office Cleaning Estimate

Follow Up Flag: Follow up Flag Status: Flagged

Get Outlook for iOS

From: Banu Schram <contact@ameliacleaningco.com>

Sent: Friday, June 16, 2023 4:34 PM
To: Roger Kintz <rkintz@ccmcnet.com>
Subject: Monthly Office Cleaning Estimate

Good afternoon Roger,

I made a brief visit to your office Wednesday afternoon when I was at the Wildlight as you had requested.

The work scope would be as follows for once a month cleaning:

- 1. Wipe down all desks and surfaces
- 2. Remove trash
- 3. High dusting (blinds, fans)
- 4. Low dusting (baseboards)
- 5. Detail cleaning of the kitchen (counter, microwave, sink)
- 6. Detail cleaning of the restroom
- 7. Detail cleaning of the conference room
- 8. Clean and polish water fountains
- 9. Sweep and mop all floors
- 10. Clean the main entrance office door

The estimate would be \$200.00 plus tax per cleaning.

Please let me know if you have any questions in regards to the work scope.

Thank you.

Sincerely,

Banu Schram

ps. I want to make sure that you had received the workers comp. certificate that I forwarded on Tuesday.

Amelia Cleaning Co.
463063 State Road 200, Unit 616 | Yulee, FL 32041
(904) 742-8713
contact@ameliacleaningco.com
www.ameliacleaningco.com





904.383.7721 Monday-Friday 8:30A-5:00P

Call, Text, or Email!

June 30, 2023 The Wildlight HOA Rodger Kintz 57 Homegrown Way Yulee FL 32097

#303

Mobile (904)776-6027 Email rkintz@ccmcnet.com

We accept personal checks, money orders, or cash. Payment in full is due immediately upon completion of service.

PAY ONLINE

Using a credit card or bank account. A \$5.00 convenience fee applies to online payments.





Estimate #: 88384

House Cleaning Services

Detailed Cleaning Maintenance Cleaning Move Out Cleaning Move In Cleaning

Other Specialty Cleaning Services

Carpet Cleaning Tile, Stone & Grout Cleaning **Upholstery Cleaning** Air Duct & Dryer Vent Cleaning Window Cleaning **Pressure Washing**

Amount Qty Description Item HC- MW House Cleaning - Maintenance Weekly - Office cleaning, empty trash, clean kitchen area, \$204.00 bathrooms, wipe down desks and high touch areas (light switches, doorknobs, countertops) \$68 per person per hour rounded to the half hour

> Subtotal: \$204.00 \$0.00 Tax: \$204.00 Total:

Thank you for considering First Coast Home Pros. Our goal is to be the best service company you've ever invited to your home. In keeping with that idea, each of our services is backed by The 100% Guarantee. If you are not satisfied for any reason, we'll make it right or you don't owe us a dime.

Angie's List Super Service **Award Winners Every Year** Since 2009















Quote N°:	Due Date:
Quote Date:	Prepared by:

CUSTOMER DETAILS

NAME: Wildlight Community HOA			
ADDRESS: 57 Homegrown #303			
PHONE: 904-530-1559	EMAIL:	rkintz@ccmcnet.com	

QTY	DESCRIPTION	UNIT PRICE	AMOUNT
	Change trash		
	Clean inside windows		
	Dust		
	Clean bathrooms		
	Clean floors		
	Clean front door inside and out		
		2 x a month	\$140.00
		SUBTOTAL	
		OTHER	
	TERMS & CONDITIONS nat this quote does not constitute a contract,	TAXES	
	oice. It's our estimation of the total prices for ts or services mentioned above. Once you	TOTAL	\$140.00

receipt, or invoice. It's our estimation of the total prices for the products or services mentioned above. Once you accept this quote, we'll bill you accordingly. Please ensure that payment is made upon completion of service, unless otherwise different agreement made.

Signature:	Name:	Date:
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EAST NASSAU STEWARDSHIP DISTRICT

East Nassau Stewardship District ANNUAL FINANCIAL REPORT September 30, 2022

East Nassau Stewardship District

ANNUAL FINANCIAL REPORT

September 30, 2022

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Certified Public Accountants PL

600 Citrus Avenue Suite 200 Fort Pierce, Florida 34950

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

REPORT OF INDEPENDENT AUDITORS

To the Board of Supervisors
East Nassau Stewardship District
Nassau 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 East Nassau Stewardship District (the "District"), as of and for the year ended September 30, 2022, 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 East Nassau Stewardship District as of September 30, 2022, and the respective changes in financial position and the budgetary comparison for the General and Special Revenue Funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

Fort Pierce / Stuart



To the Board of Supervisors East Nassau 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 could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements.

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

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

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



To the Board of Supervisors
East Nassau 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 August 7, 2023 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 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 East Nassau Stewardship District's internal control over financial reporting and compliance.



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

August 7, 2023

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

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

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

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

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

The government-wide financial statements and the fund financial statements provide different pictures of the District. The government-wide financial statements provide an overall picture of the District's financial standing. These statements are comparable to private-sector companies and give a good understanding of the District's overall financial health and how the District paid for the various activities, or functions, provided by the District. All assets of the District, including capital assets are reported in the **statement of net position**. All liabilities, including principal outstanding on bonds 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 general obligation bonds, are not included in the fund financial statements. To provide a link from the fund financial statements to the government-wide financial statements, reconciliations are 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, 2022.

- ♦ The District's assets exceeded liabilities by \$6,621,277, net position. Net investment in capital assets was \$5,768,325, restricted net position is \$220,033, and unrestricted net position was \$632,919.
- ♦ Governmental activities revenues totaled \$7,956,844 while governmental activities expenses totaled \$2,369,945

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

	Government	Governmental Activities				
	2022 2021					
Current assets	\$ 778,545	\$ 507,933				
Restricted assets	4,063,063	12,210,978				
Capital assets	20,201,458	7,209,763				
Total Assets	25,043,066	19,928,674				
Current liabilities	1,858,188	1,711,371				
Non-current liabilities	16,563,601_	17,182,925				
Total Liabilities	18,421,789	18,894,296				
Net Position						
Net investment in capital assets	5,768,325	666,964				
Restricted for debt service	220,033	-				
Unrestricted	632,919	367,384				
Total Net Position	\$ 6,621,277	\$ 1,034,348				

The decrease in restricted assets is primarily related to capital outlay in the current year.

The increase in current liabilities is mostly related to the increase in contract and retainage payable associated with the capital projects in the current year.

The decrease in non-current liabilities is related to the principal payments in the current year.

The increase in capital assets and net investment in capital assets is primarily related to the capital contribution in the current year.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

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

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

Change In Net Position

	Governmental Activities				
	2022 2021				
Program Revenues					
Charges for services	\$ 1,967,780	\$ 965,327			
Operating contributions	8,738	25,070			
Capital grants and contributions	5,949,480	34,300			
Other revenue	12,494	5,930			
Investment income	18,352	277			
Total Revenues	7,956,844	1,030,904			
Expenses General government Physical environment Interest and other charges Total Expenses	185,004 1,490,430 694,511 2,369,945	177,110 283,627 902,207 1,362,944			
Change in Net Position	5,586,899	(332,040)			
Net Position - Beginning of Year	1,034,378	1,366,418			
Net Position - End of Year	\$ 6,621,277	\$ 1,034,378			

The increase in charges for services is mostly related to increased special assessments levied for debt service in the current year.

The increase in capital grants and contributions is primarily related to contributions from the Developer to complete a capital project.

The increase in physical environment is related to the completion of a capital project in the current year.

The decrease in interest and other charges is mostly related to the bond issuance costs in the prior year.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Capital Asset Activity

The following schedule provides a summary of the District's capital assets as of September 30, 2022 and 2021.

	Governmental Activities					
Description		2022	2021			
Land	\$	34,300	\$	34,300		
Construction in progress		9,318,697		5,749,093		
Infrastructure		5,662,325		550,575		
Improvements other than buildings		5,537,200		945,000		
Accumulated depreciation		(351,064)		(68,205)		
Total Capital Assets, Net	\$	20,201,458	\$	7,210,763		

Capital asset activity during the year was construction in progress additions of \$8,270,074, infrastructure additions of \$5,111,750, improvements other than buildings additions of \$5,537,200, transfers from construction in progress of \$4,699,470, disposals of \$945,000 and depreciation of \$319,609.

General Fund Budgetary Highlights

Actual expenditures were less than the final budget because there were lower legal expenditures than were anticipated.

The September 30, 2022 budget was not amended.

Debt Management

Governmental Activities debt includes the following:

In December 2018, the District issued \$5,460,000 Series 2018 Special Assessment Revenue Bonds. These bonds were issued to finance a portion of the cost of acquisition, construction, installation, and equipping of the Series 2018 Project. The balance outstanding on the Series 2018 Bonds at September 30, 2022 was \$4,860,000.

In April 2021, the District issued \$12,170,000 Series 2021 Special Assessment Revenue Bonds. These bonds were issued to finance a portion of the cost of acquisition, construction, installation, and equipping of the Series 2021 Project. The balance outstanding at September 30, 2022 was \$11,925,000.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Economic Factors and Next Year's Budget

East Nassau Stewardship District will continue constructing the Series 2021 project. The District does not expect any other economic factors to have any significant effect on the financial position or results of operations of the District in fiscal year 2023.

Request for Information

The financial report is designed to provide a general overview of East Nassau 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 East Nassau Stewardship District's Finance Department at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431.

East Nassau Stewardship District STATEMENT OF NET POSITION September 30, 2022

	Governmental Activities	İ
ASSETS	-	
Current Assets		
Cash	\$ 706,25	53
Accounts receivable	2,96	64
Assessments receivable	22,71	0
Due from developer	1,47	' 9
Deposits	45,13	39
Total Current Assets	778,54	5
Non-Current Assets	·	
Restricted Assets		
Restricted investments	4,063,06	3
Capital Assets, Not Being Depreciated		
Land	34,30	00
Construction in progress	9,318,69	97
Capital Assets, Being Depreciated		
Infrastructure	5,662,32	25
Improvements other than building	5,537,20	00
Accumulated depreciation	(351,06	34)
Total Non-Current Assets	24,264,52	21
Total Assets	25,043,06	6
LIABILITIES		
Current Liabilities		
Accounts payable and accrued expenses	92,25	54
Contracts payable	487,19	90
Retainage payable	646,30)4
Due to developer	6,50	00
Accrued interest payable	280,94	10
Bonds payable	345,00	00
Total Current Liabilities	1,858,18	38
Non-Current Liabilities		
Bonds payable	16,563,60)1
Total Liabilities	18,421,78	
NET POSITION		
Net investment in capital assets	5,768,32	25
Restricted for debt service	220,03	
Unrestricted	632,91	
Net Position	\$ 6,621,27	_

East Nassau Stewardship District STATEMENT OF ACTIVITIES For the Year Ended September 30, 2022

Functions/Programs					Progra	am Revenu	es		Rev Cl	(Expenses) venues and hanges in et Position
		Expenses		charges for Services	Operating Grants and Contributions		Capital Grants and Contributions		Governmental Activities	
Governmental Activities										
General government	\$	(185,004)	9	183,805	\$	8,738	\$	-	\$	7,539
Physical environment		(1,490,430)		395,920		-		5,949,480		4,854,970
Interest and other charges		(694,511)		1,388,055		-		-		693,544
Total Governmental Activities	\$	(2,369,945)	9	1,967,780	\$	8,738	\$	5,949,480		5,556,053
			(General Reve	enues					
				Other reve	enues					12,494
				Investme	nt incom	ie				18,352
				Total	Genera	l Revenues				30,846
				Change	in Net F	Position				5,586,899
			Ν	et Position - 0	October	1, 2021				1,034,378
			Ν	et Position - S	Septemb	oer 30, 2022			\$	6,621,277

East Nassau Stewardship District BALANCE SHEET GOVERNMENTAL FUNDS September 30, 2022

	Special						Total			
				Revenue -		Debt	Capital		Go	vernmental
A00FT0	General			Wildlight		Service		Projects		Funds
ASSETS Cash	\$	706,253	\$		\$		\$		\$	706,253
Accounts receivable	Ф	700,233	Ф	2.064	Ф	-	Ф	-	Ф	,
		- 10		2,964		-		-		2,964
Assessments receivable		13		727		21,970		-		22,710
Due from other funds		- 4.70		590,153		24,902		-		615,055
Due from developer		1,479		-		-		-		1,479
Deposits		-		45,139		-		-		45,139
Restricted Assets										
Restricted investments		-		-		961,782		3,101,281		4,063,063
Total Assets	\$	707,745	\$	638,983	\$	1,008,654	\$	3,101,281	\$	5,456,663
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES										
RESOURCES AND FUND BALANCES										
LIABILITIES										
Accounts payable and accrued expenses	\$	28,093	\$	64,161	\$	-	\$	-	\$	92,254
Contracts payable		-		-		-		487,190		487,190
Retainage payable		-		-		-		646,304		646,304
Due to other funds		615,055		-		-		-		615,055
Due to developer		6,500		-		-		-		6,500
Total Liabilities		649,648		64,161				1,133,494		1,847,303
DEFERRED INFLOWS OF RESOURCES										
Unavailable revenues				2,964						2,964
FUND BALANCES										
Nonspendable - deposits		-		45,139		_		-		45,139
Restricted for debt service		_		-		1,008,654		-		1,008,654
Restricted for capital projects		_		-		_		1,967,787		1,967,787
Committed for special revenue		_		526,719		_		_		526,719
Unassigned		58,097		-		-		-		58,097
Total Fund Balances		58,097	_	571,858		1,008,654	_	1,967,787		3,606,396
Total Liabilities, Deferred Inflows of										
Resources and Fund Balances	\$	707,745	\$	638,983	\$	1,008,654	\$	3,101,281	\$	5,456,663

East Nassau Stewardship District RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO NET POSITION OF GOVERNMENTAL ACTIVITIES September 30, 2022

Total Governmental Fund Balances	\$	3,606,396
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets, land, \$34,300, construction in progress, \$9,318,697, infrastructure, \$5,662,325, and improvements other than buildings, \$5,537,200, net of accumulated depreciation, \$(351,064), used in governmental activities are not current financial resources and; therefore, are not reported		
at the fund level.		20,201,458
Long-term liabilities, bonds payable, \$16,785,000, net of bond premium, net, \$123,601, are not due and payable in the current period and; therefore, are not reported at the fund level.	(16,908,601)
Deferred revenues that are unavailable are not recognized at the fund level, however, revenue is recognized when earned at the government-wide level.		2,964
Accrued interest expense for long-term debt is not a current financial use and, therefore, is not reported at the fund level.		(280,940)

\$ 6,621,277

Net Position of Governmental Activities

East Nassau Stewardship District STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS For the Year Ended September 30, 2022

	(General	R	Special evenue - Vildlight	Debt Service		Capital Projects	Total Governmental Funds
Revenues								
Special assessments	\$	140,201	\$	439,524	\$ 1,388,055	\$	-	\$ 1,967,780
Developer contributions		8,738		-	-		-	8,738
Investment income		-		-	2,406		15,946	18,352
Miscellaneous income		-		9,530	_		-	9,530
Total Revenues		148,939		449,054	1,390,461		15,946	2,004,400
Expenditures								
Current								
General government		145,442		30,976	8,586		-	185,004
Physical environment		3,299		259,272	-		-	262,571
Capital outlay		-		-	-		8,270,074	8,270,074
Debt Service								
Principal		-		-	605,000		-	605,000
Interest		-		-	697,444		-	697,444
Other debt service				-	 12,164		-	12,164
Total Expenditures		148,741		290,248	 1,323,194		8,270,074	10,032,257
Excess of revenues over/(under)								
expenditures		198		158,806	 67,267	(8,254,128)	(8,027,857)
Other Financing Sources/(Uses)								
Transfer in		_		-	2		-	2
Transfer out		_		-	-		(2)	(2)
Total Other Financing Sources/(Uses)		-		-	2		(2)	
Net change in fund balances		198		158,806	67,269	(8,254,130)	(8,027,857)
Fund Balances - October 1, 2021		57,899		413,052	941,385	1	0,221,917	11,634,253
Fund Balances - September 30, 2022	\$	58,097	\$	571,858	\$ 1,008,654	\$	1,967,787	\$ 3,606,396

East Nassau 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, 2022

Net Change in Fund Balances - Total Governmental Funds	
--	--

\$ (8,027,857)

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

Governmental funds report capital outlays as expenditures. However, at the government-wide level the cost incurred are capitalized as capital assets and depreciated over their estimated useful lives. This is the amount capital outlay, \$8,270,074, and capital contributions received, \$5,949,480 exceeded depreciation, \$(319,609), and disposals, net \$(908,250), in the current period.

12,991,695

Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.

605,000

The amortization of bond premium is an expense in the Statement of Activities while the bond premium was listed as an other financing use in the year financing was received.

4,324

At the fund level interest on long-term debt is recognized when due; however, at the government-wide level interest on long-term debt is accrued. This is the change in accrual in the current period.

10,773

Deferred revenues, that are not available to meet current uses, are not reflected as revenues at the fund level, however, revenues are recognized when earned at the government-wide level. This is the current year change in unavailable revenues

2,964

Change in Net Position of Governmental Activities

\$ 5,586,899

East Nassau Stewardship District STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND For the Year Ended September 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Special assessments	\$ 139,187	\$ 139,187	\$ 140,201	\$ 1,014
Developer contributions	40,000	40,000	8,738	(31,262)
Total Revenues	179,187	179,187	148,939	(30,248)
Expenditures Current				
General government	179,227	179,227	145,442	33,785
Physical environment	-	- , -	3,299	(3,299)
Total Expenditures	179,227	179,227	148,741	30,486
Net Change in Fund Balances	(40)	(40)	198	238
Fund Balances - October 1, 2021	48,891	48,891	57,899	9,008
Fund Balances - September 30, 2022	\$ 48,851	\$ 48,851	\$ 58,097	\$ 9,246

East Nassau Stewardship District STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - SPECIAL REVENUE FUND - WILDLIGHT For the Year Ended September 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Special assessments	\$ 438,087	\$ 438,087	\$ 439,524	\$ 1,437
Miscellaneous revenues	-	-	9,530	9,530
Total Revenues	438,087	438,087	449,054	10,967
Expenditures Current				
General government	33,767	33,767	30,976	2,791
Physical environment	420,622	469,372	259,272	210,100
•	454,389	503,139	290,248	
Total Expenditures	454,569	503,139	290,240	212,891
Net Change in Fund Balances	(16,302)	(65,052)	158,806	223,858
Fund Balances - October 1, 2021	283,275	283,275	413,052	129,777
Fund Balances - September 30, 2022	\$ 266,973	\$ 218,223	\$ 571,858	\$ 353,635

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of 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 as an Independent Special District on June 6, 2017, pursuant to Chapter 2017-206 Laws of Florida, and Chapter 189, Florida Statutes, as amended (the "Act"), and by Ordinance 2017-35 of St. Johns County, Florida, as a Community Development District. The District was established for the purposes of 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, establishing, acquiring, constructing district roads, landscaping, and other basic infrastructure projects within or outside the boundaries of the East Nassau Stewardship District. The District is governed by a five-member Board of Supervisors. All of the Supervisors are employed by the Developer.

As required by GAAP, these financial statements present the East Nassau 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 including, but 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 in Governmental Accounting Standards Board, The Financial Reporting Entity, the District has identified no component units.

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

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

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 all the governmental activities of the primary government. The effect of interfund activity has been removed from these statements.

Governmental activities are supported by special assessments and interest. Program revenues 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.

Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

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 primary government's governmental funds are presented after the government-wide financial statements. These statements display information about major funds individually.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds

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

The District has various policies governing the fund balance classifications.

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

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

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

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

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

Committed Fund Balance – This classification consists of amounts that can only be used for specific purposes adopted by the Board via resolution. This classification also includes obligations which require a formal approval from the Board and funding has been set aside for the purpose. This type of fund balance can only be removed by the Board through the same approval process.

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 60 days of the end of the current fiscal period.

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.

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 are 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.

Debt service expenditures are recorded only when payment is due.

3. Basis of Presentation

a. Governmental Major Funds

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

<u>Special Revenue Fund-Wildlight</u> – The Special Revenue Fund-Wildlight accounts for the activity of an area within the District known as Wildlight.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Basis of Presentation (Continued)

a. Governmental Major Funds (Continued)

<u>Debt Service Fund</u> – The Debt Service Fund accounts for the activity related to the issuance of long-term debt.

<u>Capital Projects Fund</u> – The Capital Projects Fund accounts for the construction of infrastructure improvements within the District.

b. Non-current Governmental Assets/Liabilities

GASB Statement 34 requires that non-current governmental assets, such as land and improvements, and non-current governmental liabilities, such as general obligation bonds and due to developer be reported in the governmental activities column in the government-wide Statement of Net Position.

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.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

a. Cash and Investments (Continued)

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. Restricted Assets

Certain net position of the District is classified as restricted assets on the statement of net position because their use is limited either by law through constitutional provisions or enabling legislation; or by restrictions imposed externally by creditors. In a fund with both restricted and unrestricted assets, qualified expenses are considered to be paid first from restricted net position and then from unrestricted net position.

c. Capital Assets

Capital assets, which include land, improvements other than buildings and infrastructure, are reported in the applicable governmental activities column.

The District defines capital assets as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. 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 20-30 years Improvements other than buildings 15-20 years

d. Deferred Inflows of Resources

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

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

e. Unamortized Bond Premium

Bond premiums are presented on the government-wide financial statements. The costs are amortized over the life of the bonds using the straight-line method of accounting.

f. Budgets

Budgets are prepared and adopted after public hearings for the governmental funds, pursuant to Chapter 2017-206, Laws of Florida, and 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. A formal budget is adopted for the general fund. As a result, deficits in the budget columns of the accompanying financial statements may occur.

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; however, they follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2022, the District's bank balance was \$706,243 and the carrying value was \$706,253. 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, 2022, the District had the following investments and maturities:

Investment	Maturities	Fair Value
First American Government		
Obligation Fund	18 days*	\$ 4,063,063

^{*} Weighted average maturity

NOTE B - CASH AND INVESTMENTS (CONTINUED)

<u>Investments</u> (Continued)

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 uses the best information available under the circumstances, which includes the District's own data in measuring unobservable inputs.

Based on the criteria in the preceding paragraph, the investment in First American Government Obligation Fund is a Level 1 asset.

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 in commercial paper and government loans 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, 2022, the District's investments in First American Government Obligation Fund was rated AAAm by Standard and 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 Obligation Fund are 100% of the District's total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2022 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 2021-2022 fiscal year were levied in October 2021. All 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, 2022 was as follows:

	Balance October 1.			Balance September 30,
	2021	Additions	Deletions	2022
Governmental Activities:				
Capital Assets, Not Being Depreciated:				
Land	\$ 34,300	\$ -	\$ -	\$ 34,300
Construction in progress	5,748,093	8,270,074	(4,699,470)	9,318,697
Total Capital Assets, Not Being Depreciated	5,782,393	8,270,074	(4,699,470)	9,352,997
Capital Assets, Being Depreciated:				
Infrastructure	550,575	5,111,750	-	5,662,325
Improvements other than building	945,000	5,537,200	(945,000)	5,537,200
Accumulated depreciation	(68,205)	(319,609)	36,750	(351,064)
Total Capital Assets, Being Depreciated	1,427,370	10,329,341	(908,250)	10,848,461
Governmental Activities Capital Assets	\$ 7,209,763	\$ 18,599,415	\$ (5,607,720)	\$ 20,201,458

Depreciation of \$319,609 was charged to physical environment.

NOTE E - LONG-TERM DEBT

The following is a summary of activity for long-term debt of the District for the year ended September 30, 2022:

Long-term debt at October 1, 2021	\$ 17,390,000
Principal payments	 (605,000)
Long-term debt at September 30, 2022	 16,785,000
Bond premium, net	 123,601
Bonds Payable, Net at September 30, 2022	\$ 16,908,601

In December 2018, the District issued \$5,460,000 Series 2018 Special Assessment Revenue Bonds, due in annual principal installments beginning May 2020, maturing May 2049. Interest is due semi-annually on May 1 and November 1, beginning May 2019, at a rate of 4.25% on the \$455,000 bonds, with a maturity date of May 1, 2024, 4.6% on the \$575,000 bonds, with a maturity date of May 1, 2029, 5.125% on the \$1,650,000 bonds, with a maturity date of May 1, 2039, and 5.25% on the \$2,780,000 bonds, with a maturity date of May 1, 2049. Current portion is \$90.000.

\$ 4,860,000

In April 2021, the District issued \$12,170,000 Series 2021 Special Assessment Revenue Bonds, due in annual principal installments beginning May 2022, maturing May 2051. Interest is due semi-annually on May 1 and November 1, beginning November 2021, at a rate of 2.4% on the \$1,295,000 bonds, with a maturity of May 1, 2026, 3.0% on the \$1,485,000 bonds, with a maturity of May 1, 2031, 3.5% on the \$3,820,000 bonds, with a maturity of May 1, 2041, and 4.0% on the \$5,570,000 bonds, with a maturity of May 1, 2051. Current portion is \$255,000.

\$ 11,925,000

East Nassau Stewardship District NOTES TO FINANCIAL STATEMENTS September 30, 2022

NOTE E - LONG-TERM DEBT (CONTINUED)

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2022 are as follows:

Year Ending September 30,		Principal		Interest			Total
2023	\$	345,000		\$ 674,256		\$	1,019,256
2024		350,000			664,311		1,014,311
2025		360,000			654,246		1,014,246
2026		370,000		643,516			1,013,516
2027	385,000			632,436			1,017,436
2028-2032		2,140,000			2,951,859		5,091,859
2033-2037		2,590,000			2,509,919		5,099,919
2038-2042	3,170,000			1,945,769			5,115,769
2043-2047	3,940,000			1,205,313			5,145,313
2048-2051	3,135,000				305,400		3,440,400
Totals	\$	16,785,000		\$	12,187,025	\$	28,972,025

Significant Bond Provisions

The Series 2018 Bonds are subject to redemption at the option of the District prior to their maturity, in whole or in part, at any time after May 1, 2029 at a redemption price equal to the principal amount of the Series 2018 Bonds to be redeemed, together with accrued interest to the date of redemption. The Series 2018 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Trust Indenture.

The Series 2021 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 at the redemption price of 100% of principal amount of the Series 2021 Bonds redeemed together with accrued interest at the redemption date. The Series 2021 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Trust Indenture.

The Trust Indenture established certain amounts be maintained in a reserve account. In addition, the Trust Indenture has 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.

East Nassau Stewardship District NOTES TO FINANCIAL STATEMENTS September 30, 2022

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, is as follows:

 Reserve Fund – Both the 2018 Reserve Account and the 2021 Reserve Account are funded from the proceeds of the Series Bonds in amounts equal to fifty percent of the maximum annual debt service requirement for all outstanding Series Bonds. Monies held in the reserve accounts will be used only for the purposes established in the Trust Indenture.

	F	Reserve	F	Reserve	
		Balance	Red	quirement	
Series 2018 Special Assessment Revenue Bonds	\$	168,431	\$	168,431	
Series 2021 Special Assessment Revenue Bonds	\$	339,250	\$	339,250	

NOTE F - INTERFUND BALANCES

Interfund balances at September 30, 2022, consisted of the following:

	Pay	able Fund
Receivable Fund	Ge	neral Fund
Special Revenue Fund	\$	590,153
Debt Service Fund		24,902
Total	\$	615,055

Interfund balances relate to monies collected in the General Fund that were not remitted to the Special Revenue and Debt Service Funds as of year-end.

East Nassau Stewardship District NOTES TO FINANCIAL STATEMENTS September 30, 2022

NOTE G – RELATED PARTY TRANSACTIONS

All five voting members of the Board of Supervisors are employed by the Developer or a related entity. The District received \$6,245,203 in contributions and assessments from the Developer for the year ended September 30, 2022. Additionally, the District has \$6,500 due to the Developer.

NOTE H - ECONOMIC DEPENDENCY

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

NOTE I – RISK MANAGEMENT

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



Certified Public Accountants PL

600 Citrus Avenue Suite 200 Fort Pierce, Florida 34950

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

To the Board of Supervisors
East Nassau Stewardship District
Nassau 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 East Nassau Stewardship District, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated August 7, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit, we considered East Nassau 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 East Nassau Stewardship District's internal control. Accordingly, we do not express an opinion on the effectiveness of East Nassau 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.

Private Companies practice Section



To the Board of Supervisors
East Nassau Stewardship District

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether East Nassau 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

August 7, 2023



Certified Public Accountants PL

600 Citrus Avenue Suite 200 Fort Pierce, Florida 34950

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MANAGEMENT LETTER

To the Board of Supervisors East Nassau Stewardship District Nassau County, Florida

Report on the Financial Statements

We have audited the financial statements of the East Nassau Stewardship District as of and for the year ended September 30, 2022, and have issued our report thereon dated August 7, 2023.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with AICPA Professionals Standards, AT-C Section 315 regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in that report, which is dated August 7, 2023, 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 audit.

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 East Nassau 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 East Nassau Stewardship District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.



To the Board of Supervisors
East Nassau Stewardship District

Pursuant to Sections 10.554(1)(i)5.c. and 10.556(8), Rules of the Auditor General, we applied financial conditions assessment procedures as of September 30, 2022 for the East Nassau Stewardship District. It is management's responsibility to monitor the East Nassau 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 provided below was provided by management and has not been audited; therefore, we do not express an opinion or provide any assurance on the information.

As required by Section 218.39(3)(c) and Section 218.32 (1) (c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the East Nassau Stewardship District reported:

- 1) The total number of district employees compensated in the last pay period of the District's fiscal year: 0
- 2) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year: 8
- 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: \$1,154,709
- 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, 2021, together with the total expenditures for such project: The District spent \$8,270,0074 on the Series 2021 Capital Project.
- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: There were no amendments to the FY 2022 budget.

As required by Section 218.39(3)(c) and , Section 218.32 (1) (c), Florida Statutes, and Section 10.554(1)(i)8, Rules of the Auditor General, the East Nassau Stewardship District reported:

- 1) The rate or rates of non-ad valorem special assessments imposed by the District: The assessments were per 1,000 square foot/acre/unit and the General Fund \$4.19-\$1,357.65, and Debt Service Fund \$664.35-\$1,550.15.
- 2) The amount of special assessments collected by or on behalf of the District: \$1,967,780
- 3) The total amount of outstanding bonds issued by the District and the terms of such bonds: Series 2018 \$4,860,000 bonds outstanding, matures in May 2049 and the Series 2021, \$11,925,000 bonds outstanding, matures in May 2051.



To the Board of Supervisors
East Nassau Stewardship District

Additional Matters

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

Purpose of this Letter

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



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

August 7, 2023



Certified Public Accountants PL

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INDEPENDANT ACCOUNTANTS' REPORT/COMPLIANCE **WITH SECTION 218.415 FLORIDA STATUTES**

To the Board of Supervisors East Nassau Stewardship District Nassau County, Florida

We have examined East Nassau Stewardship District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2022. Management is responsible for East Nassau Stewardship District's compliance with those requirements. Our responsibility is to express an opinion on East Nassau 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 East Nassau 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 East Nassau Stewardship District's compliance with the specified requirements.

In our opinion, East Nassau Stewardship District complied, in all material respects, with the

aforementioned requirements during the year ended September 30, 2022.

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

August 7, 2023

EAST NASSAU STEWARDSHIP DISTRICT

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RESOLUTION 2023-11

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE EAST NASSAU STEWARDSHIP DISTRICT HEREBY ACCEPTING THE AUDITED ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

WHEREAS, the District's Auditor, Berger, Toombs, Elam, Gaines & Frank, has heretofore prepared and submitted to the Board, for accepting, the District's Audited Financial Report for Fiscal Year 2022;

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

- 1. The Audited Financial Report for Fiscal Year 2022, heretofore submitted to the Board, is hereby accepted for Fiscal Year 2022, for the period ending September 30, 2022; and
- 2. A verified copy of said Audited Financial Report for Fiscal Year 2022 shall be attached hereto as an exhibit to this Resolution, in the District's "Official Record of Proceedings".

PASSED AND ADOPTED this 17th day of August, 2023.

ATTEST:	EAST NASSAU STEWARDSHIP DISTRICT
	Chair/Vice Chair, Board of Supervisors

EAST NASSAU STEWARDSHIP DISTRICT

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Prepared by and return to: Kaitlyn Cawley, Esq. Gunster, Yoakley & Stewart, P.A. I Independent Drive, Suite 2300 Jacksonville, FL 32202

SIGNAGE EASEMENT

THIS SIGNAGE EASEMENT AGREEMENT (this "Agreement") is made as of the ____ day of July, 2023, by EAST NASSAU STEWARDSHIP DISTRICT, a local unit of special-purpose government (the "<u>District</u>") and WAWA FLORIDA, LLC, a Delaware limited liability company ("Wawa").

WITNESSETH:

- A. The District is the owners of the land described on **Exhibit "A"** attached hereto located in Nassau County, Florida (the "Easement Property").
- B. Wawa is the owner of the land described on **Exhibit "B"** attached hereto located in Nassau County, Florida (the "Wawa Property").
- C. The parties desire to enter into this Agreement to establish an easement for signage over the Easement Property, for the benefit of the Wawa Property.
- **NOW, THEREFORE**, in consideration of the premises and other good and valuable consideration, receipt and sufficiency of which are hereby acknowledged, the parties hereby agree as follows:
- 1. Recitals. The recitals above are true and correct and are incorporated herein by this reference.
- Easement Property for the benefit of the Wawa Property, for so long as Wawa operates a Wawa convenience store on the Wawa Property, (i) to install, operate, maintain, improve and replace, at its sole cost and expense, signage in the location depicted on Exhibit "C" attached hereto (the "Wawa Signage") in such a location and of a size, dimension, color, material, type and design approved by the District; and (ii) to access the Wawa Signage for the purposes stated in this Agreement. The installation of the Wawa Signage shall be in accordance with applicable laws and regulations and recorded instruments, and Wawa shall be responsible for obtaining all necessary permits. Wawa shall be responsible for maintaining the Wawa Signage in good condition and repair at its sole cost and expense in compliance with all applicable law, regulations and permits, including, without limitation, the Charter for Wildlight Commercial Properties recorded in Official Records Book 2130, Page 1268 of the public records of Nassau County, Florida, as supplemented and amended.
- 3. <u>Enforcement of Agreement</u>. In the event that any party 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' fees and costs for trial, alternative dispute resolution, or appellate proceedings.

4. <u>Notices</u>. All notices, requests, consents and other communications hereunder ("Notices") shall be in writing and shall be delivered, mailed by First Class Mail, postage prepaid, or overnight delivery service, to the parties, as follows:

If to Wawa: Wawa Florida, LLC

7022 TPC Drive, Suite 200

Orlando, FL 32822

Attention: John M. Poplawski and Robert Yeatts

With a copy to: Wawa, Inc.

260 West Baltimore Pike

Wawa, PA 19063

Attention: Legal Department

If to the District: East Nassau Stewardship District

Attention: District Manager 2300 Glades Road, Suite 410W Boca Raton, Florida 33431

With a copy to: Kutak Rock LLP

107 W. College Ave. Tallahassee, Florida 32301

Attention: Jonathan Johnson & Michelle Rigoni

Except as otherwise provided herein, any Notice shall be deemed received only upon actual delivery at the address set forth herein. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day, shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Any party or other person to whom Notices are to be sent or copied may notify the other parties of any change in name or address to which Notices shall be sent by providing the same on five (5) days written notice to the parties set forth herein.

- 5. Third Parties. This Agreement is solely for the benefit of the parties hereto, and no right or cause of action shall accrue upon or by reason, 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 or corporation other than the parties hereto any right, remedy, or claim under or by reason of this Agreement or any of the provisions or conditions of this Agreement.
- 6. <u>Controlling Law.</u> This Agreement shall be construed, interpreted, and controlled according to the laws of the State of Florida.

- 7. <u>Severability</u>. 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.
- 8. <u>Binding Effect</u>. This Agreement and all of the provisions, representations, covenants, and conditions contained herein shall be binding upon and inure to the benefit of the parties hereto and their respective successors and assigns and shall be appurtenant to and binding upon and run with title to the parcels of land described herein.
- 9. <u>Authorization</u>. 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 the respective parties have complied with all the requirements of law, and have full power and authority to comply with the terms and provisions of this Agreement.
- 10. <u>Amendments</u>. Amendments to the provisions contained in this Agreement may be made only by an instrument in writing which is executed by the District, the then current owner of the Easement Property, and Wawa.
- 11. <u>Entire Agreement</u>. This instrument shall constitute the final and complete expression of the agreement between the parties relating to the subject matter of this Agreement.
- 12. <u>No Merger</u>. The easements set forth in this Agreement shall not merge with fee title to any of the land subject hereto and shall remain separate estates.

[Signatures begin on following page]

IN WITNESS WHEREOF, the parties have entered into this Agreement as of the day and year first above written.

	DISTRICT:
Signed, sealed and delivered in the	EAST NASSAU STEWARDSHIP
presence of:	DISTRICT , a local unit of special-purpose
	government
Scrab Giles	By: ACACA
Print Name Savah Miles	Name: Mike Hahaj
and on	Its: Chairman, Board of Supervisors
Print Name Crystal L. Cook	[CORPORATE SEAL]
STATE OF NASSAU)	
)SS	
COUNTY OF FLORIDA)	
The foreseine instrument was asknown	adard hafara ma by mann of Dahyai ad massanaa
	edged before me by means of physical presence you, 2023, by Mike Hahaj, the Chairman,
	EWARDSHIP DISTRICT, a local unit of special-
	, who is personally known to me or who is has
produced as identifica	
	$\Omega_1 \dots \Omega_n$
	Print Name Chrystal C. Dietz
	Print Name <u>Chrystal C. Dietz</u> NOTARY PUBLIC
	State of Florida at Large
	Commission # GG 3 400 82
	My Commission Expires: 9-29-23
	Personally known or
	Produced I.D.
	[Check one of the above]
	Type of Identification Produced
	And the standing the standing the standing the standing to the standing to the standing the stan
	CHRYSTAL C. DIETZ MY COMMISSION # GG 340082
	EXPIRES: September 29, 2023 Bonded Thru Notary Public Underwriters

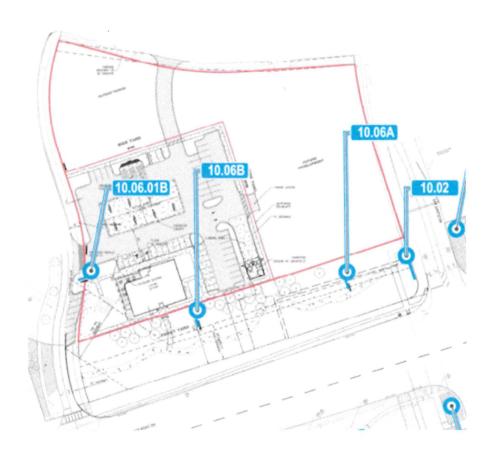
WAWA:

Signed, sealed and delivered in the presence of:	WAWA FLORIDA LLC, a Delaware limited liability company
Print Carolin Maddalan Name	By: John M. Poplawski
A12-	Its: Vice President
Print ALYSHA JAITLY Name	[CORPORATE SEAL]
Pennsylvania) STATE OF FLORIDA) COUNTY OF NASSAU)	SS
or □ online notarization, this 25 day WAWA FLORIDA LLC, a Delaward	acknowledged before me by means of physical presence of July, 2023, by John M. Poplawski as Vice President of elimited liability company, on behalf of the company, who has produced as identification.
Commonwealth of Pennsylvania - Notary KATHLEEN BUTCHER - Notary Public Delaware County My Commission Expires November 8, 2 Commission Number 1278533	La Calena Dutalese

EXHIBIT "A"

EASEMENT PROPERTY

That portion of Landscape Tract 6, as shown on the plat of Wildlight Phase 1a, recorded in Plat Book 8, Page 203 of the public records of Nassau County, Florida, more particularly described and shown as Sign 10.06B in the Signage Master Plan for the Employment Center DSAP Market Street Preliminary Development Plan approached by Nassau County, Florida on May 13, 2015, as amended.



EAST NASSAU STEWARDSHIP DISTRICT

13

PREPARED BY AND RETURN TO: CASSIDY BERGSTROM, ESQ. GUNSTER, YOAKLEY & STEWART, P.A. 1 INDEPENDENT DRIVE, SUITE 2300 JACKSONVILLE, FL 32202

TEMPORARY ACCESS AND UTILITY EASEMENT

This	TEMPORARY	ACCESS ANI	UTILITY	EASEMENT	(this "Easement
Agreement")	is entered into this	s day of		, 2023 (the	"Effective Date"),
by and betwe	en WILDLIGHT	LLC, a Delaware	limited liabili	ty company (" <u>Gr</u>	antor") and EAST
NASSAU S	TEWARDSHIP	DISTRICT, a 1	ocal unit of	special-purpose	government (the
"District"); fo	or the benefit of FI	LORIDA POWE	R & LIGHT	COMPANY, a F	lorida corporation
(" <u>FPL</u> ") .					

BACKGROUND

- A. Grantor is the owner of that certain road right-of-ways commonly known as Commerce Rail Avenue, Still Quarter Road, and Glover Lane, more particularly described on **Exhibit "A"** (the "Easement Area");
- B. At the request of Grantor, the District will be entering into that certain LED Lighting Agreement ("<u>Lighting Agreement</u>") with FPL to provide street lighting services in the Easement Area;
- C. The Lighting Agreement contemplates that the Customer, as such term is defined in the Lighting Agreement, provide sufficient real property interest whereupon the FLP-owned street lighting facilities ("FPL Equipment") will be installed pursuant to the Lighting Agreement;
- D. In order for the District to meet its obligations under the Lighting Agreement, the District desires to request and the Grantor desires to provide the Easement, defined below, over the Easement Area; and
- E. The parties desire to enter into this Easement to provide the District with an access and utility easement over the Easement Area and to provide for same and such other matters set forth below.
- **NOW, THEREFORE**, in consideration of the sum of Ten and No/100 Dollars (\$10.00) and other good and valuable considerations, the parties agree as follows:
- 1. <u>Grant of Easement</u>. Grantor hereby grants to the District, its successors and assigns and designees, for the benefit of FPL, a temporary, non-exclusive easement ("<u>Easement</u>") on, over, under and across the Easement Area, for the purpose of providing access for FPL's installation, construction, reconstruction, operation, and maintenance of the FPL Equipment, and use of Grantor's utility lines, equipment and facilities for the electric equipment and facilities (collectively, the "<u>Utilities</u>") necessary, desirable, or convenient for proper installation, construction, reconstruction, operation, and maintenance of the FPL Equipment.

- 2. **Reservation of Rights**. Grantor reserves the right, at all times and for any purpose, to use, cross, recross, access, maintain, inspect and repair the Easement Area in any manner that does not unreasonably interfere with the rights of the District, including without limitation constructing any improvements, driveways, roadways, landscaping, or other utilities in the Easement Area. In no event may the District interfere with or close traffic in any driveways or roadways constructed in the Easement Area. This Easement shall not include the right to park upon the Easement Area. At all times, Grantor shall have access to and from all adjacent lands on, over, and across the Easement Area.
- 3. <u>Compliance with Laws and Rules</u>. The District shall comply, at its sole cost and expense, with all applicable laws, ordinances, statutes, governmental rules, and regulations (collectively, "<u>Laws</u>") applicable to the Easement Area and any improvements constructed or operated thereon, as well as any rules and regulations promulgated by Grantor from time to time.
- 4. <u>Indemnity</u>. By acceptance of this Easement, the District, solely to the extent allowed by law and as may be limited by the District's sovereign immunity limits pursuant to Section 768.28, Florida Statutes or other applicable law, hereby agrees to indemnify and hold harmless Grantor, and its boards, officers, members, employees and agents (the "Wildlight Parties") from any loss, damage claim, cost or expense incurred by the Wildlight Parties including reasonable attorneys' fees at the trial level or on appeal, arising out of the exercise by the District or its successors, assigns, invitees or designees of the easement rights herein granted, excluding the negligence and willful or intentional misconduct of the Wildlight Parties. Nothing in this paragraph shall be deemed as a waiver of the District's sovereign immunity or the District's limits of liability as set forth in Section 768.28, Florida Statutes, or other statute, and nothing in this Easement Agreement shall insure to the benefit of any third party for the purpose of allowing any such claim which would otherwise be barred under such limitations of liability or by operation of law. To the extent any use of this Easement creates damage to the Easement Area, the District shall promptly repair, at its expense, any such damage.
- 5. <u>Termination</u>. This Easement shall automatically terminate on the earlier of (i) the date that is two years after the Effective Date or (ii) the date that the District acquires the Easement Area. Such termination shall be automatic and occur without the necessity of any documentation, but the District shall execute any documentation requested by Grantor to evidence such termination.
- 6. <u>Successors and Assigns</u>. This Easement shall be binding upon and shall inure to the benefit of Grantor and the District and their successors and assigns and shall run with title to the Easement Area.
- 7. **<u>Default.</u>** A default by a party under this Easement shall entitle the other party to all remedies available at law or in equity, which may include, but not be limited to, the right of damages, injunctive relief, and specific performance.
- 8. **Enforcement of Easement.** In the event that any party to this Easement seeks to enforce this Easement by court proceedings or otherwise, then the prevailing party shall be entitled

to recover all fees and costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.

- 9. <u>Third Parties.</u> This Easement is solely for the benefit of the parties hereto and FPL and their successors, assigns and designees, and no right or cause of action shall accrue upon or by reason, to or for the benefit of any third party.
- 10. <u>Controlling Law.</u> This Easement shall be construed, interpreted, and controlled according to the laws of the State of Florida.
- 11. **Severability.** The invalidity or unenforceability of any one or more provisions of this Easement shall not affect the validity or enforceability of the remaining portions of this Easement, or any part of this Easement not held to be invalid or unenforceable.
- 12. <u>Authorization</u>. By execution below, the undersigned represent that they have the power and authority to execute and deliver this Easement.
- 13. <u>Amendments</u>. Except as otherwise set forth above, amendments to and waivers of the provisions contained in this Easement may be made only by an instrument in writing which is executed by the District and Grantor.
- 14. **Entire Agreement.** This instrument shall constitute the final and complete expression of the agreement between the parties relating to the subject matter of this Easement.

This space intentionally left blank

IN WITNESS WHEREOF, the parties have caused this instrument to be executed by their duly authorized officers effective as of the day and year first above written.

GRANTOR:

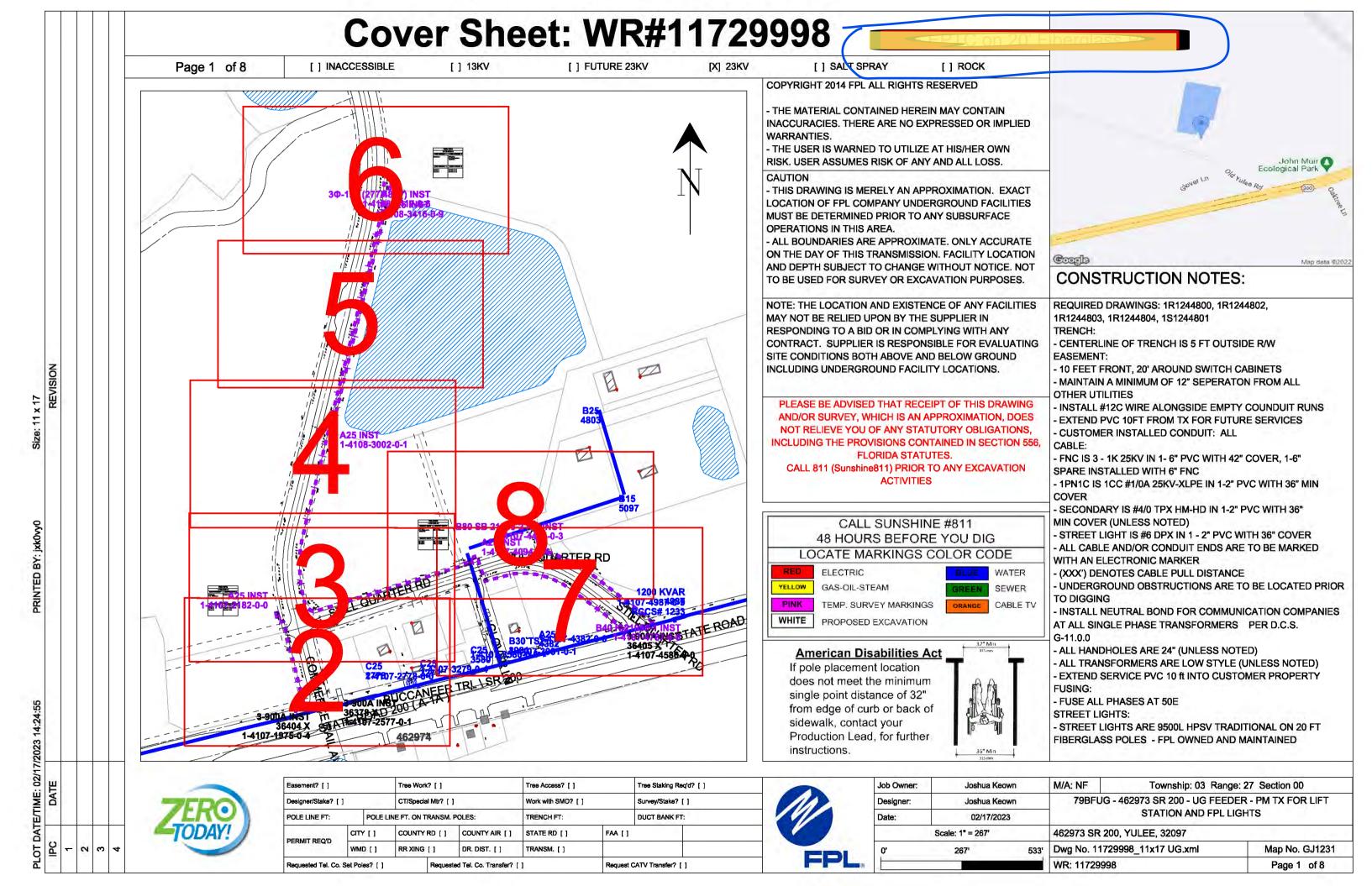
Signed, sealed and delivered in the presence of:	WILDLIGHT LLC, a Delaware limited liability company					
PrintName	By: Name:	Michael Hahaj				
Tvanic	Its:	Vice President				
PrintName		[CORPORATE SEAL]				
The foregoing instrument was or \square online notarization, this or President of WILDLIGHT LLC, as	day of Delaware	ged before me by means of □ physical presence, 2023, by Michael Hahaj, Vice limited liability company, on behalf of the who □ has produced as				
		(Print Name) NOTARY PUBLIC State of Florida at Large Commission # My Commission Expires: Personally Known or Produced I.D. [check one of the above] Type of Identification Produced				

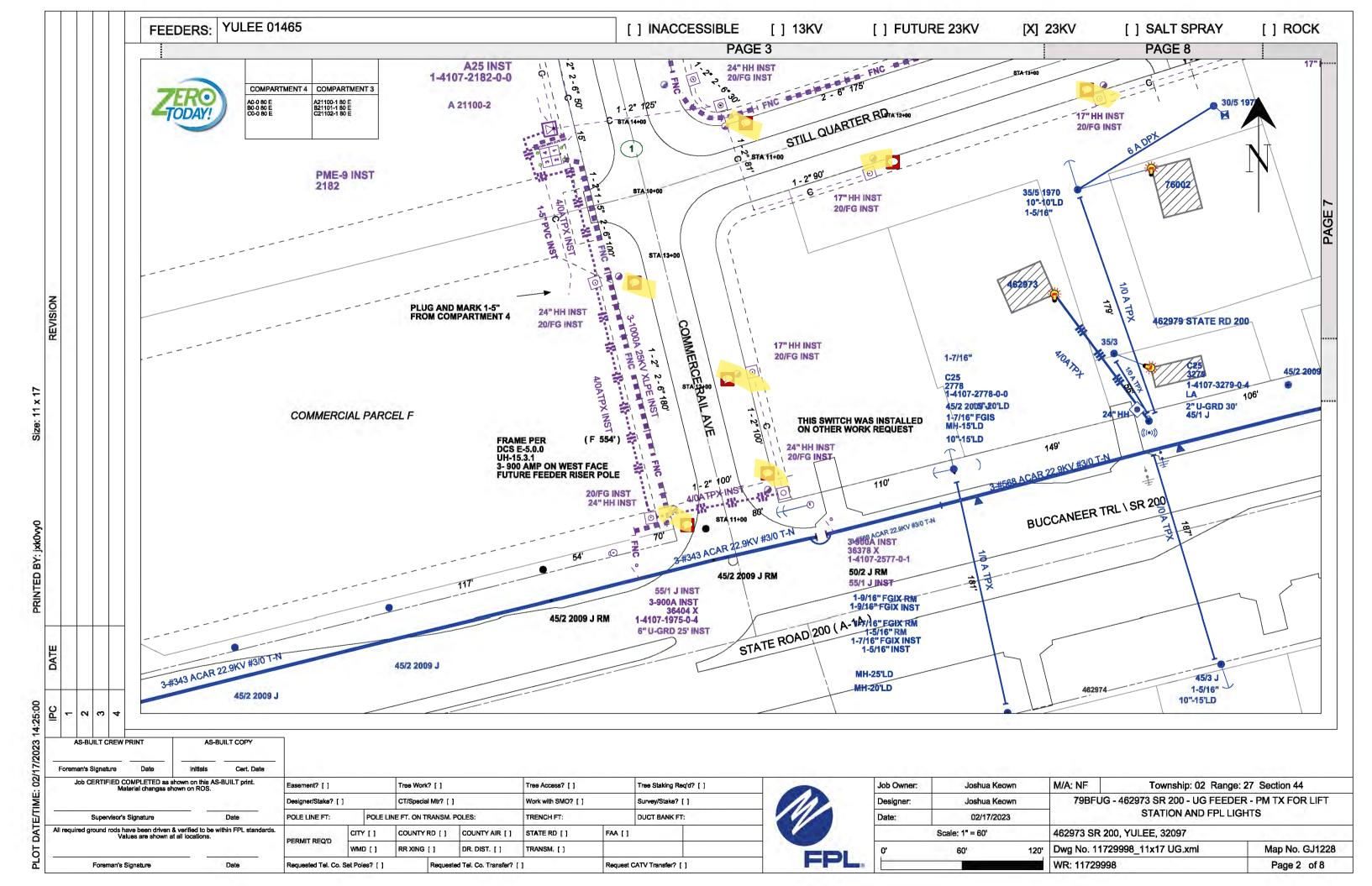
DISTRICT:

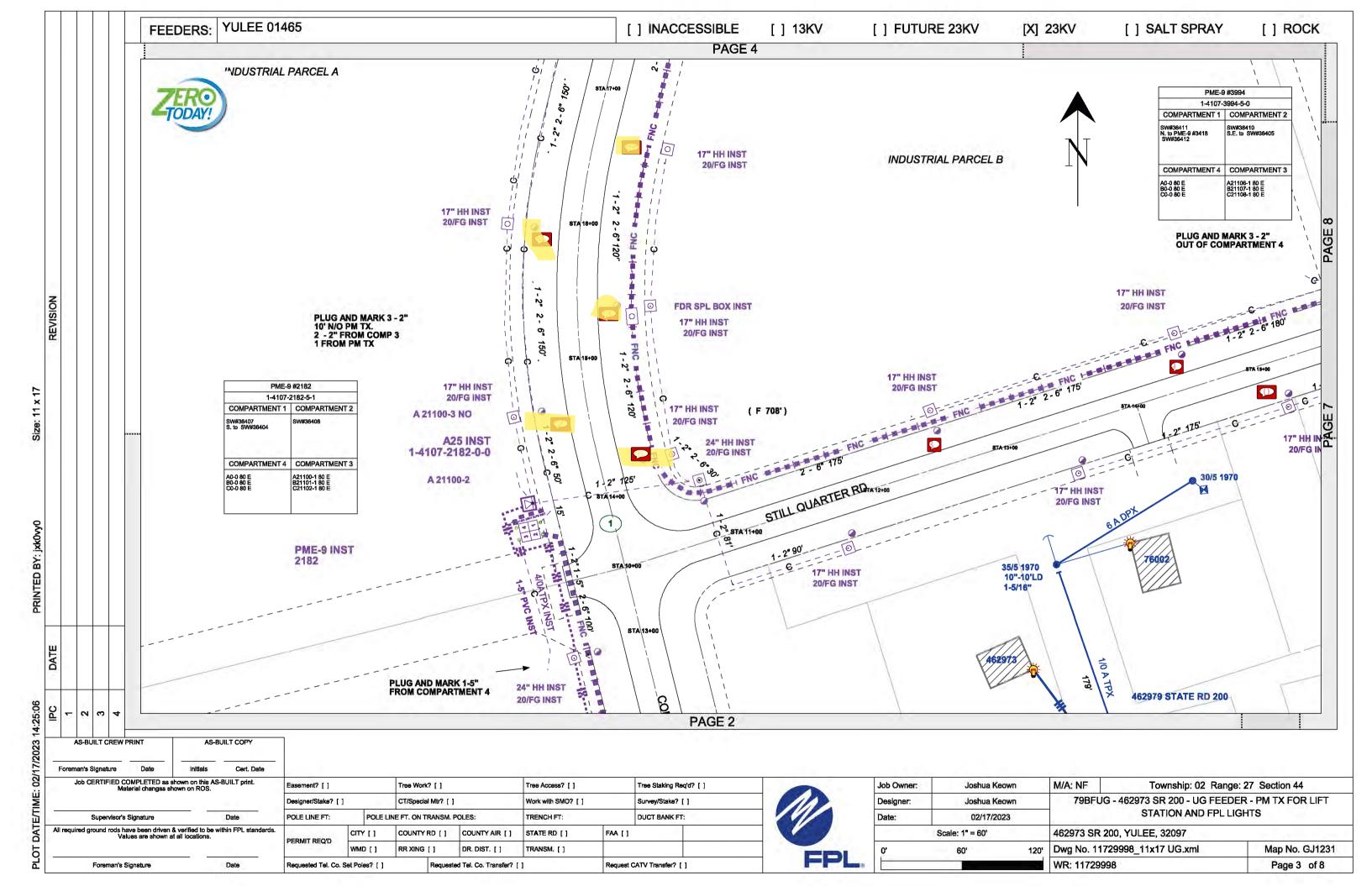
Signed, sealed and delivered in the presence of:	EAST NASSAU STEWARDSHIP DISTRICT, a local unit of special-purpose government					
Print Name	Name: Michael A Hahay Its: Chairman					
Print Name	[CORPORATE SEAL]					
STATE OF						
COUNTY OF Nassau)						
or online notarization, this 20 day of of EAST NASSAU STEW purpose government, on behalf of the District, produced as identification.	tende d Jacy					
ERNESTO J. TORRES PEREZ Netary Public - State of Florida Commission # HH 276484 My Comm. Expires Jun 14, 2026 Bonded through National Notary Assn.	Print Name Enuts 70 J. 70 r. 8 NOTARY PUBLIC State of Florida at Large Commission # My Commission Expires: Personally known or Produced I.D. [Check one of the above] Type of Identification Produced					

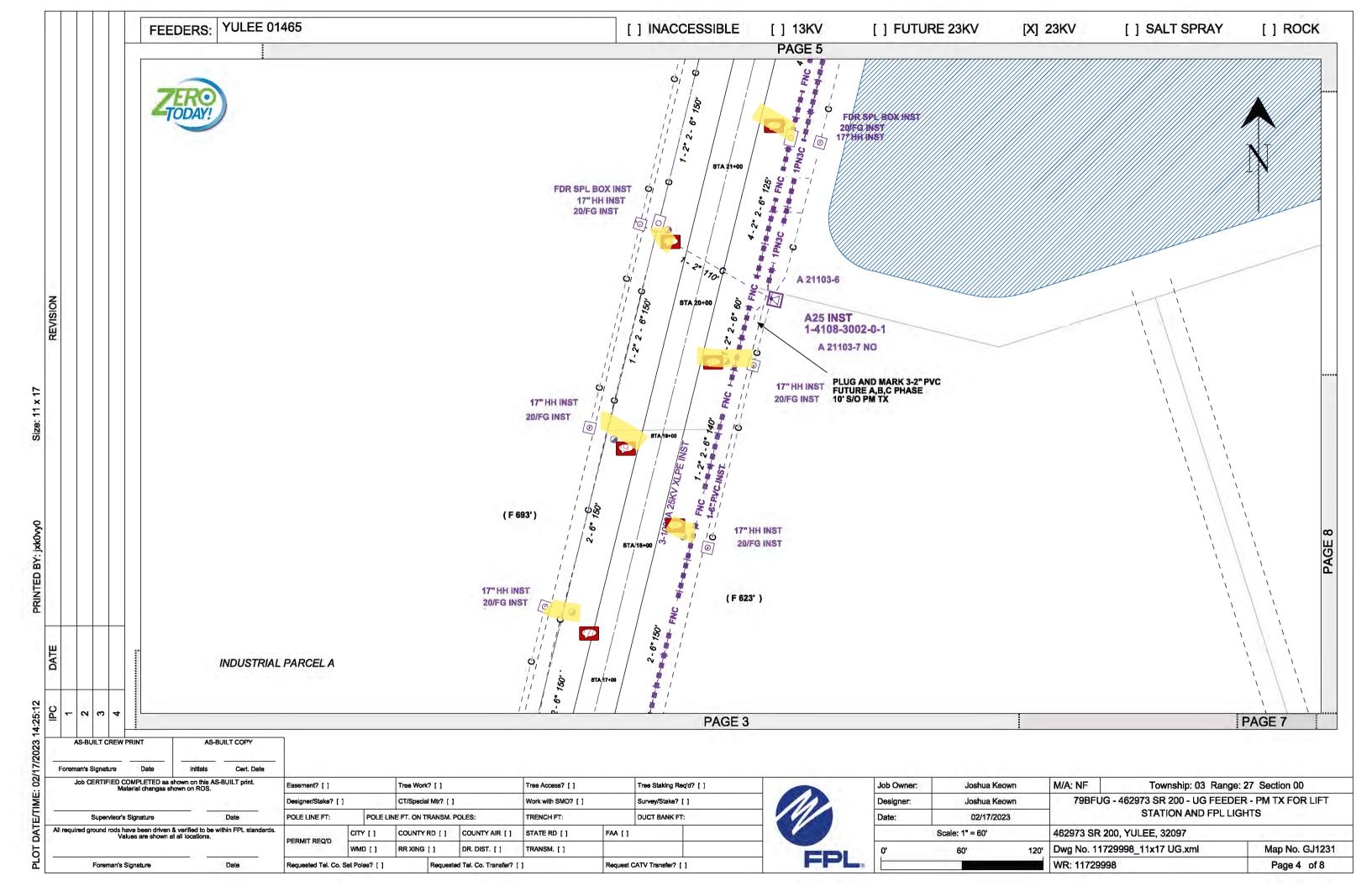
Exhibit "A"

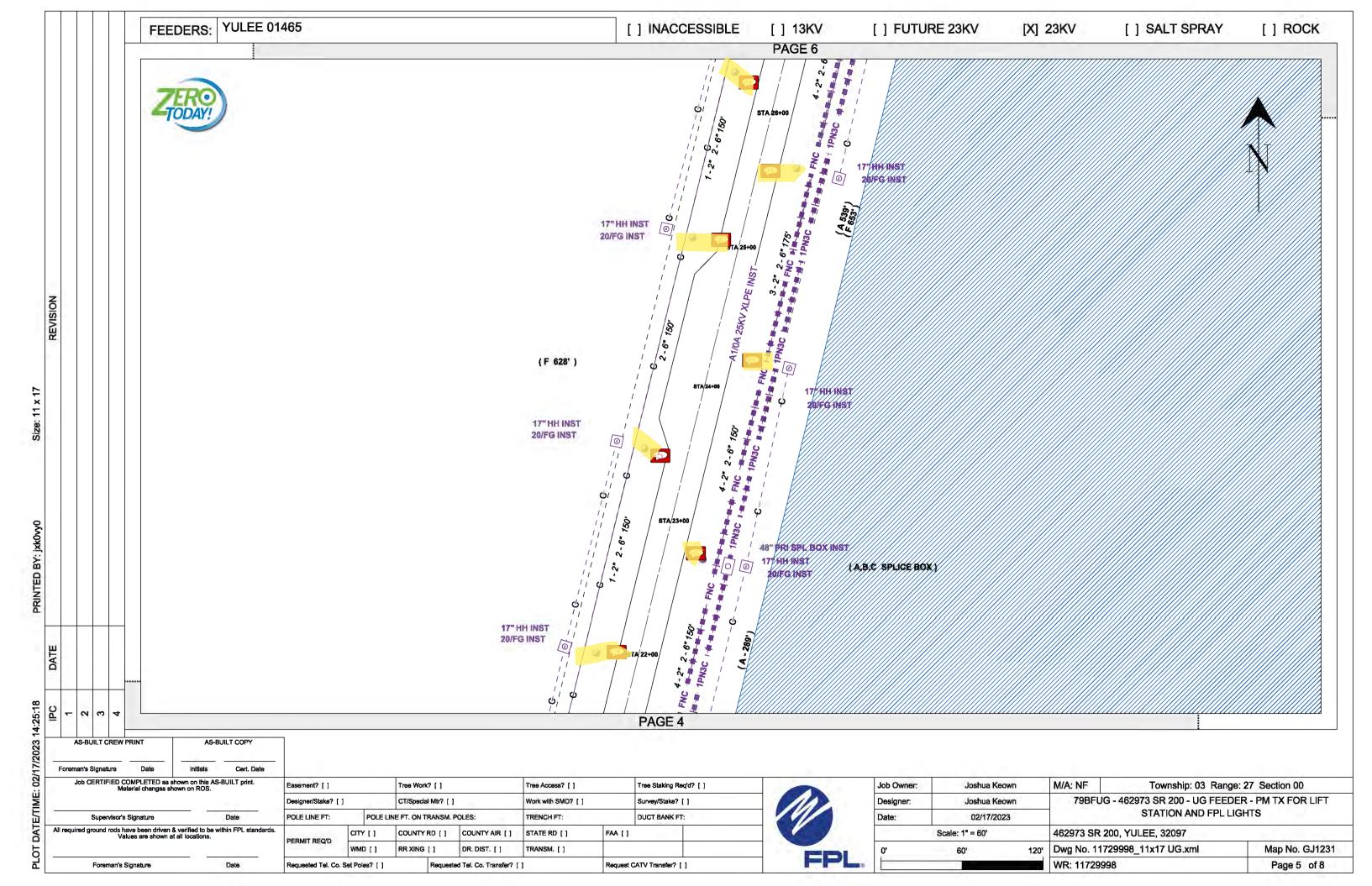
Easement Area

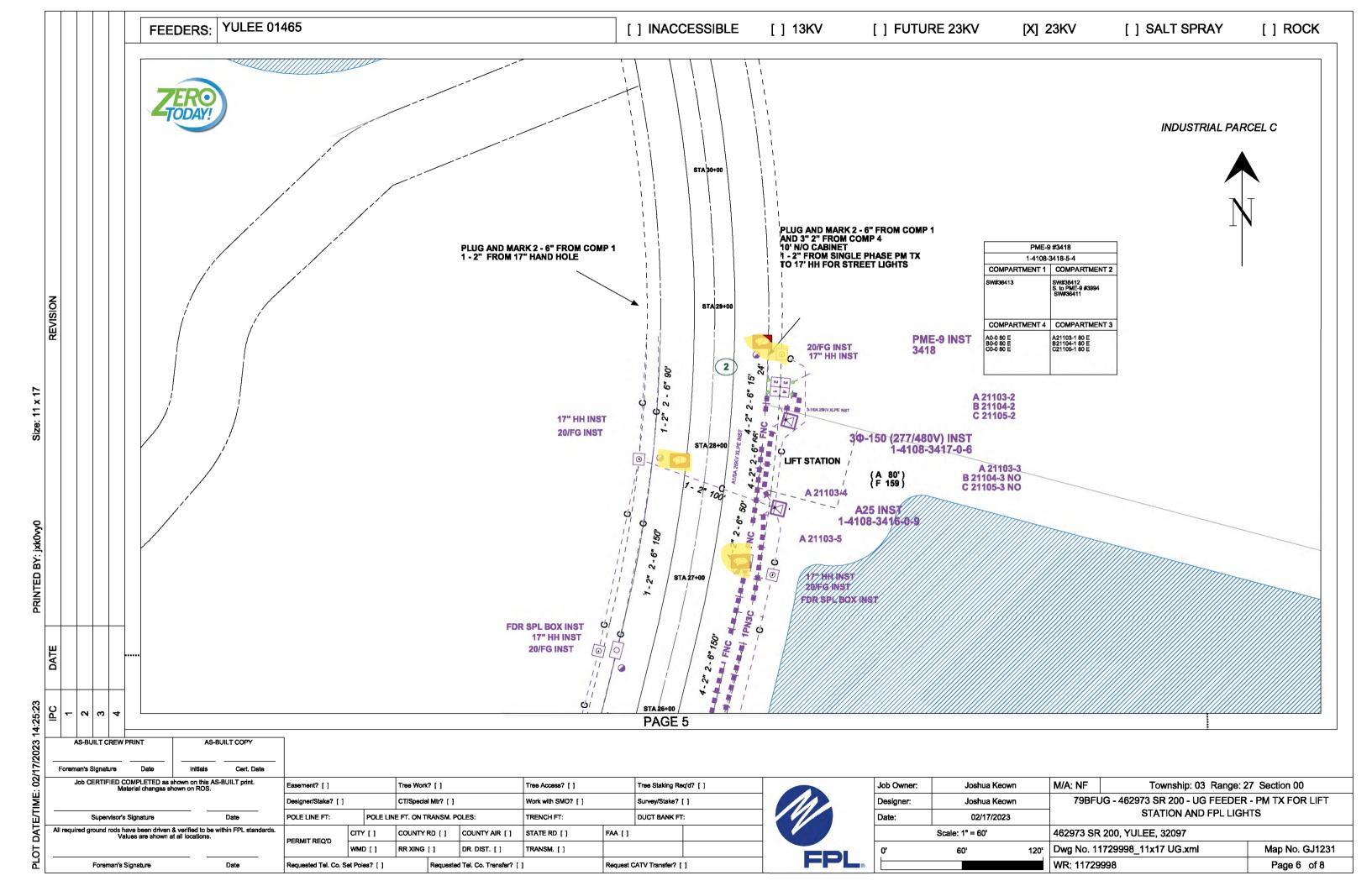


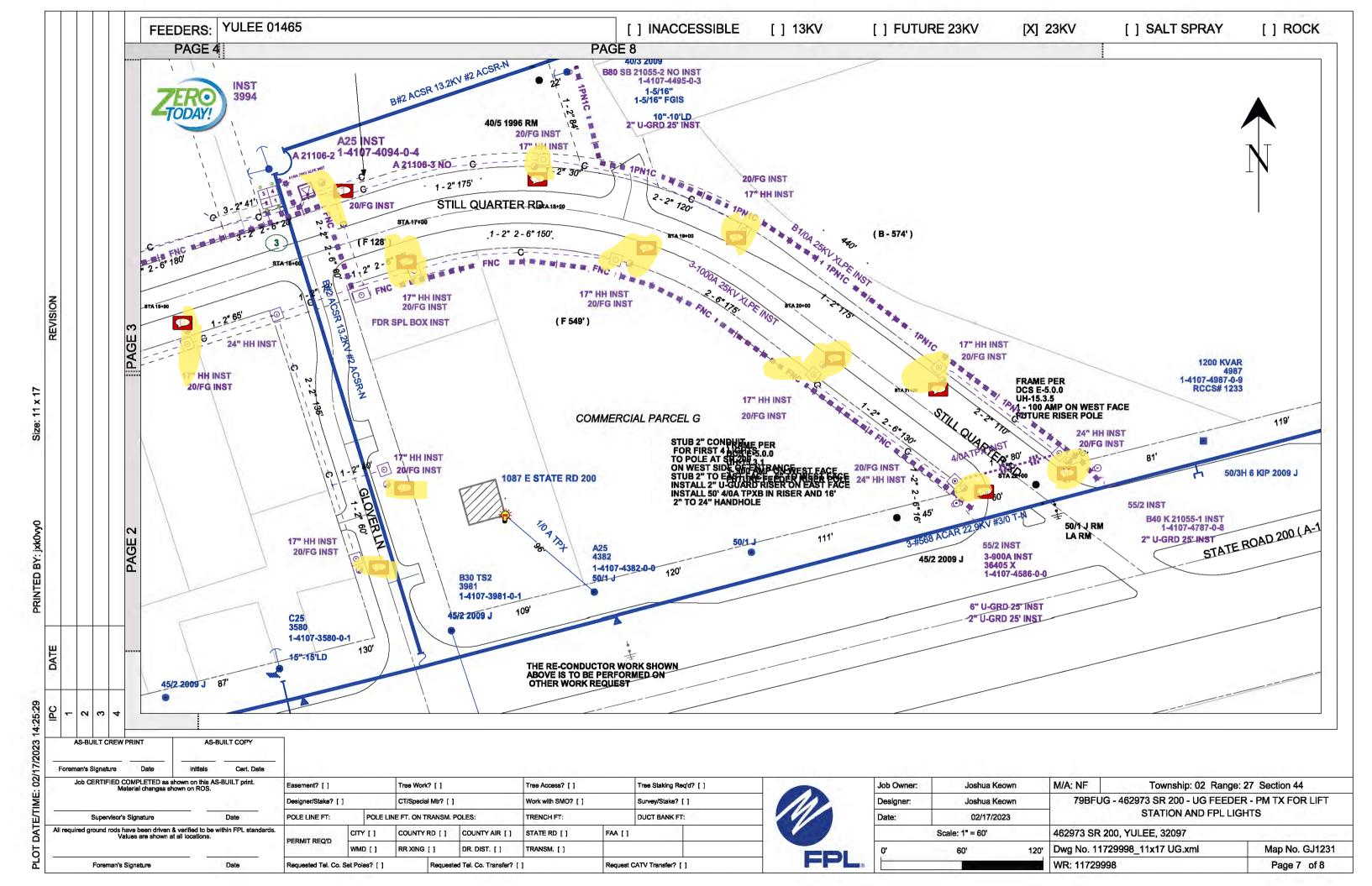


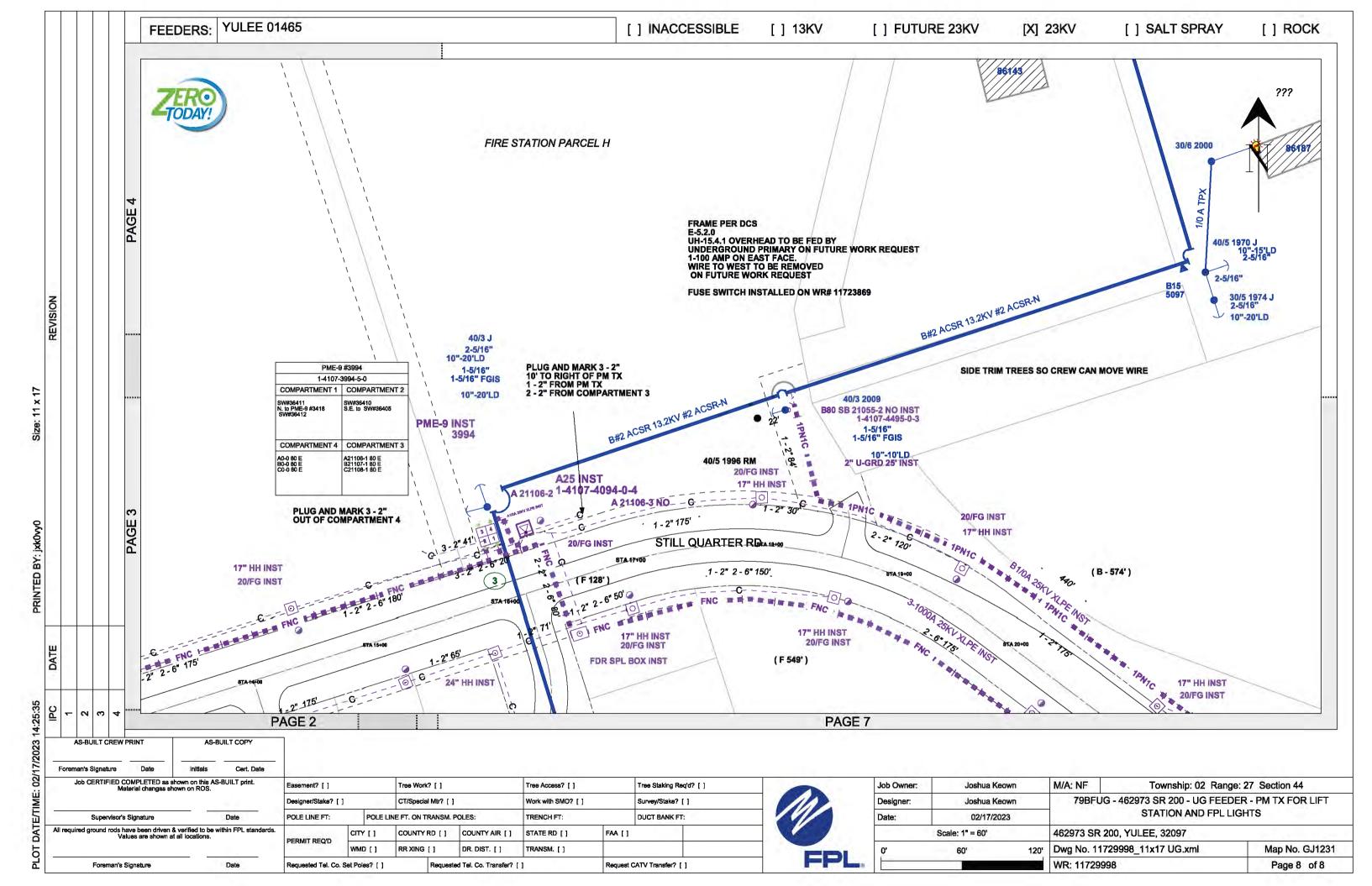












EAST NASSAU STEWARDSHIP DISTRICT

UNAUDITED FINANCIAL STATEMENTS

EAST NASSAU STEWARDSHIP DISTRICT FINANCIAL STATEMENTS UNAUDITED JUNE 30, 2023

EAST NASSAU STEWARDSHIP DISTRICT BALANCE SHEET GOVERNMENTAL FUNDS JUNE 30, 2023

	General Fund	Special Revenue Fund DSAP #1	Special Revenue Fund DSAP #2	Special Revenue Fund Commerce Park	Debt Service Fund 2018	Debt Service Fund 2021	Capital Projects Fund 2021	Total Governmental Funds
ASSETS	A 4 400 070	•	•	•	•	•	•	0 4 400 070
Cash	\$ 1,186,270	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,186,270
SunTrust debit	674	-	-	-	-	-	-	674
Investments					450,000	454.450		COC 530
Revenue	-	-	-	-	152,088	454,450 339,000	-	606,538
Reserve	-	-	-	-	161,569		-	500,569
Prepayment	-	-	-	-	3,153	53,162	44.504	56,315
Construction	-	-	-	-	-	-	14,501	14,501
Construction reserve: Wildlight Ave*	-	-	-	-	-	-	729,602	729,602
Sinking	-	-	-	-	-	93	-	93
Interest	740	-	-	-	-	93	-	93
Due from Developer	713	-	-	-	-	-	-	713
Due from FPL 2022	-	1,813	-	-	-		-	1,813
Due from Wildlight LLC	-	110,753	-	20,666	-	78,762	-	210,181
Due from general fund	-	1,055,534	-	41,333	-	-	-	1,096,867
Prepaid expense	6,950	-	-	-	-	-	-	6,950
Security deposit	-	3,000	-	-	-	-	-	3,000
Utility deposits	-	50		-	-	-	-	50
Total assets	\$ 1,194,607	\$ 1,171,150	\$ -	\$ 61,999	\$ 316,810	\$ 925,560	\$ 744,103	\$ 4,414,229
LIABILITIES AND FUND BALANCES Liabilities:								
Accounts payable	\$ 713	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 713
Accounts payable on-site	-	61	-	-	-	-	-	61
Retainage payable	-	-	-	-	-	-	749,894	749,894
Due to special revenue fund - DSAP #1	1,055,534	-	-	-	-	-	-	1,055,534
Due to special revenue fund - Commerce Park	41,333	-	-	-	-	-	-	41,333
Due to other	255	_	_	_	_	-	-	255
Landowner advance	6,500	_	_	-	_	-	-	6,500
Total liabilities	1,104,335	61	_			_	749,894	1,854,290
DEFERRED INFLOWS OF RESOURCES								
Deferred receipts	713	112,566		20,666		78,762		212,707
Total deferred inflows of resources	713	112,566		20,666		78,762		212,707
Fund balances:								
Restricted for:					040 040	0.40.700		4 400 000
Debt service	=	-	-	-	316,810	846,798	- (E 70.1)	1,163,608
Capital projects	-	4 050 500	-	-	-	-	(5,791)	(5,791)
Unassigned	89,559	1,058,523		41,333			- (5.704)	1,189,415
Total fund balances	89,559	1,058,523	-	41,333	316,810	846,798	(5,791)	2,347,232
Total liabilities, deferred inflows of resources and fund balances	\$ 1,194,607	\$ 1,171,150	\$ -	\$ 61,999	\$ 316,810	\$ 925,560	\$ 744,103	\$ 4,414,229
*Construction Posserve for Wildlight Ave obligation	Ψ 1,10-1,001	Ψ 1,171,100		Ψ 01,000	Ψ 010,010	Ψ 020,000	Ψ 177,100	Ψ Τ,ΤΙΤ,Δ20

^{*}Construction Reserve for Wildlight Ave obligations

EAST NASSAU STEWARDSHIP DISTRICT STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GENERAL FUND FOR THE PERIOD ENDED JUNE 30, 2023

Assessment levy: on-roll - net \$660 \$10,179 \$10,121 1019 Assessment levy: off-roll - 162,615 166,978 979 Landowner contribution - 162,615 166,978 979 Landowner contribution - 594 40,000 19 Lot closing - 4,363 - N// Lease reimbursements 14,108 09 Total revenues 660 177,751 231,207 779 EXPENDITURES Professional & administrative District engineer 966 5,235 12,000 449 General counsel 7,488 20,442 50,000 419 Legal: litigation - 1,306 40,000 39 District manager 4,000 36,000 48,000 759
Assessment levy: off-roll - 162,615 166,978 979 Landowner contribution - 594 40,000 19 Lot closing - 4,363 - N/ Lease reimbursements - 14,108 09 Total revenues 660 177,751 231,207 779 EXPENDITURES Professional & administrative District engineer 966 5,235 12,000 449 General counsel 7,488 20,442 50,000 419 Legal: litigation - 1,306 40,000 39 District manager 4,000 36,000 48,000 759
Landowner contribution - 594 40,000 19 Lot closing - 4,363 - N// Lease reimbursements - - 14,108 09 Total revenues 660 177,751 231,207 779 EXPENDITURES Professional & administrative District engineer 966 5,235 12,000 449 General counsel 7,488 20,442 50,000 419 Legal: litigation - 1,306 40,000 39 District manager 4,000 36,000 48,000 759
Lot closing - 4,363 - N// Lease reimbursements - - - 14,108 0% Total revenues 660 177,751 231,207 77% EXPENDITURES Professional & administrative District engineer 966 5,235 12,000 44% General counsel 7,488 20,442 50,000 41% Legal: litigation - 1,306 40,000 3% District manager 4,000 36,000 48,000 75%
Lease reimbursements - - 14,108 09 Total revenues 660 177,751 231,207 779 EXPENDITURES Professional & administrative District engineer 966 5,235 12,000 449 General counsel 7,488 20,442 50,000 419 Legal: litigation - 1,306 40,000 39 District manager 4,000 36,000 48,000 759
Total revenues 660 177,751 231,207 77% EXPENDITURES Professional & administrative District engineer 966 5,235 12,000 44% General counsel 7,488 20,442 50,000 41% Legal: litigation - 1,306 40,000 3% District manager 4,000 36,000 48,000 75%
EXPENDITURES Professional & administrative District engineer 966 5,235 12,000 44% General counsel 7,488 20,442 50,000 41% Legal: litigation - 1,306 40,000 3% District manager 4,000 36,000 48,000 75%
Professional & administrative District engineer 966 5,235 12,000 44% General counsel 7,488 20,442 50,000 41% Legal: litigation - 1,306 40,000 3% District manager 4,000 36,000 48,000 75%
District engineer 966 5,235 12,000 449 General counsel 7,488 20,442 50,000 419 Legal: litigation - 1,306 40,000 38 District manager 4,000 36,000 48,000 75%
General counsel 7,488 20,442 50,000 41% Legal: litigation - 1,306 40,000 3% District manager 4,000 36,000 48,000 75%
Legal: litigation - 1,306 40,000 3% District manager 4,000 36,000 48,000 75%
District manager 4,000 36,000 48,000 75%
· · · · · · · · · · · · · · · · · · ·
• "' 7,000 00
Audit 7,000 0%
Postage 181 358 500 72%
Printing and binding 83 750 1,000 75%
Insurance - GL, POL - 12,825 14,000 92%
Legal advertising 902 1,918 6,500 30%
Miscellaneous - bank charges 20 1,028 1,000 103%
Office lease: 274 Daydream 3,475 8,523 10,537 81%
Office lease 583 7,583 17,813 43%
Office utilities 200 657 3,350 20%
Office supplies 2,563 0%
Office buildout 1,287 48,290 - N/A
Meeting room 500 0%
Website
Hosting & maintenance - 753 705 1079
ADA compliance - 210 210 100%
Annual district filing fee - 175 175 100%
Property taxes 900 09
Total professional & administrative 19,185 146,053 216,753 67%
Other fees & charges
Property appraiser and tax collector 316 749
Total other fees & charges - 235 316 749
Total expenditures 19,185 146,288 217,069 679
Excess/(deficiency) of revenues
over/(under) expenditures (18,525) 31,463 14,138
Fund balances - beginning 108,084 58,096 53,777
Fund balances - ending
Assigned:
3 months working capital 64,767 64,767 64,767
Unassigned <u>24,792</u> <u>24,792</u> <u>3,148</u>
Fund balances - ending \$ 89,559 \$ 89,559 \$ 67,915

EAST NASSAU STEWARDSHIP DISTRICT STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES SPECIAL REVENUE FUND - DETAILED SPECIFIC AREA PLAN #1: WILDLIGHT FOR THE PERIOD ENDED JUNE 30, 2023

		Current Month	Year to Date	Budget	% of Budget
REVENUES					
Assessment levy: on-roll - net	\$	28,031	\$ 432,024	\$ 428,936	101%
Assessment levy: off-roll		-	279,506	324,446	86%
Lot closing		-	44,940	-	N/A
Interest and miscellaneous		-	60,000	-	N/A
Vehicle charging revenue			 1,151	 	N/A
Total revenues		28,031	 817,621	 753,382	109%
EXPENDITURES					
Field operations					
Field operations		5,959	50,967	85,456	60%
Administration and accounting		625	5,625	7,500	75%
Wetland and conservation maintenance		-	-	10,000	0%
Landscape		8,078	146,654	380,588	39%
Lake maintenance		-	6,825	19,455	35%
Pest control		-	-	1,000	0%
Street cleaning		-	-	12,000	0%
Street light lease		6,780	31,997	95,843	33%
Repairs & maintenance		· -	193	13,676	1%
Electricity		2,884	6,201	984	630%
Irrigation (potable)		1,051	5,465	41,169	13%
Landscape replacement		-	2,680	38,059	7%
Parts & supplies		_	634	3,000	21%
Contingency		_	-	250	0%
Insurance		_	_	5.000	0%
Debt service fund accounting: series 2018		625	5,625	7,500	75%
Debt service fund accounting: series 2021		625	5,625	7,500	75%
Arbitrage rebate calculation		-	0,020	1,000	0%
Dissemination agent		167	1,500	2,000	75%
Trustee (series 2018 bonds)		-	4,246	4,000	106%
Trustee (series 2011 bonds)		-	4,240	4,000	100%
Total field operations		26,794	 278,268	 739,980	38%
Total held operations		20,794	 210,200	 739,960	30%
Other fees & charges					
Property appraiser and tax collector		29	10,599	 13,404	79%
Total other fees & charges		29	10,599	 13,404	79%
Total expenditures		26,823	 288,867	 753,384	38%
Excess/(deficiency) of revenues					
over/(under) expenditures		1,208	528,754	(2)	
Fund balances - beginning Assigned:	1	,057,315	529,769	450,003	
3 months working capital		192,096	192,096	192,096	
Disaster recovery		50,000	50,000	50,000	
Unassigned		816,427	816,427	207,905	
Fund balances - ending	\$1	,058,523	\$ 1,058,523	\$ 450,001	

EAST NASSAU STEWARDSHIP DISTRICT STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES SPECIAL REVENUE FUND - DETAILED SPECIFIC AREA PLAN #2 FOR THE PERIOD ENDED JUNE 30, 2023

	Current Month			r to ite	Budget		% of Budget	
REVENUES	_		_		_			
Landowner contribution	\$	-	\$		\$	4,750	0%	
Total revenues						4,750	0%	
EXPENDITURES								
Field operations								
Administration and accounting		-		-		3,750	0%	
Contingency		-		-		500	0%	
Dissemination agent		-		-		500	0%	
Total expenditures		-		-		4,750	0%	
Excess/(deficiency) of revenues over/(under) expenditures		_		_		-		
Fund balances - beginning Fund balances - ending	\$	<u>-</u> -	\$	<u>-</u>	\$	<u>-</u>		

EAST NASSAU STEWARDSHIP DISTRICT STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES SPECIAL REVENUE FUND - COMMERCE PARK FOR THE PERIOD ENDED JUNE 30, 2023

	Cur Mo		<u> </u>	ear to	Budget		% of Budget	
REVENUES	•		•	05 570	•	44.000	000/	
Assessment levy: off-roll	\$	-	\$	25,572	\$	41,333	62%	
Lot closing				15,761		- 44.000	N/A	
Total revenues				41,333		41,333	100%	
EXPENDITURES								
Field operations								
Field operations		-		-		4,254	0%	
Administration and accounting		-		-		500	0%	
Wetland and conservation maintenance		-		_		2,500	0%	
Landscape		-		_		18,506	0%	
Lake maintenance		-		-		2,130	0%	
Pest control		-		-		125	0%	
Street cleaning		-		-		1,050	0%	
Street light lease		-		-		4,290	0%	
Repairs & maintenance		-		-		1,250	0%	
Electricity		-		-		420	0%	
Irrigation (potable)		-		-		2,765	0%	
Landscape replacement		-		_		1,851	0%	
Parts & supplies		-		_		375	0%	
Contingency		-		_		63	0%	
Insurance		-		_		1,250	0%	
Total expenditures		-		_		41,329	0%	
Excess/(deficiency) of revenues								
over/(under) expenditures		_		41,333		4		
over/(under) experiences		_		71,000		7		
Fund balances - beginning		,333						
Fund balances - ending	\$ 41	,333	\$	41,333	\$	4		

EAST NASSAU STEWARDSHIP DISTRICT STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES DEBT SERVICE FUND SERIES 2018 FOR THE PERIOD ENDED JUNE 30, 2023

	Current	Year To		% of
	Month	Date	Budget	Budget
REVENUES				
Special assessment: on-roll - net	\$ 22,130	\$ 341,130	\$ 346,101	99%
Assessment prepayments	-	60,403	-	N/A
Interest	1,150	10,835	_	N/A
Total revenues	23,280	412,368	346,101	119%
EXPENDITURES				
Debt service				
Principal	-	85,000	90,000	94%
Principal prepayment	-	200,000	-	N/A
Interest	-	244,803	249,056	98%
Total debt service		529,803	339,056	156%
Other fees & charges				
Property appraiser	-	3,440	3,605	95%
Tax collector	23	6,395	7,210	89%
Total other fees and charges	23	9,835	10,815	91%
Total expenditures	23	539,638	349,871	154%
Excess/(deficiency) of revenues				
over/(under) expenditures	23,257	(127,270)	(3,770)	
Fund balances - beginning	293,553	444,080	328,526	
Fund balances - ending	\$316,810	\$ 316,810	\$ 324,756	- =

EAST NASSAU STEWARDSHIP DISTRICT STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES DEBT SERVICE FUND SERIES 2021 FOR THE PERIOD ENDED JUNE 30, 2023

	Current Month		Year To Date		Budget		% of Budget
REVENUES							
Special assessment: on-roll - net	\$	10,908	\$	168,011	\$	166,966	101%
Special assessment: off-roll		-		450,103		516,753	87%
Assessment prepayments		31,013		62,694		-	N/A
Lot closing		-		276,833		-	N/A
Interest		3,142		18,985		-	N/A
Total revenues		45,063		976,626		683,719	143%
EXPENDITURES							
Debt service							
Principal		_		255,000		255,000	100%
Principal prepayment		_		10,000		· -	N/A
Interest		_		426,250		426,250	100%
Total debt service				691,250		681,250	101%
OTHER FINANCING SOURCES/(USES)							
Property appraiser		_		_		1,739	0%
Tax collector		11		3,152		3,478	91%
Total other financing sources/(uses)		11		3,152		5,217	60%
Total expenditures		11		694,402		686,467	101%
Excess/(deficiency) of revenues							
over/(under) expenditures		45,052		282,224		(2,748)	
Fund balances - beginning		801,746		564,574		563,464	
Fund balances - ending	\$	846,798	\$	846,798	\$	560,716	

EAST NASSAU STEWARDSHIP DISTRICT STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES CAPITAL PROJECTS FUND SERIES 2021 FOR THE PERIOD ENDED JUNE 30, 2023

	Current Month		Year To Date
REVENUES			
Landowner contribution	\$	556,025	\$ 1,825,419
Interest		2,902	47,133
Total revenues		558,927	1,872,552
EXPENDITURES Construction costs Total expenditures		<u>-</u>	 3,846,129 3,846,129
Excess/(deficiency) of revenues over/(under) expenditures		558,927	(1,973,577)
Fund balances - beginning Fund balances - ending	\$	(564,718) (5,791)	\$ 1,967,786 (5,791)

EAST NASSAU STEWARDSHIP DISTRICT

MINUTES

DRAFT

1 2 3	MINUTES OF EAST NASSAU STEWA	
4	The Governing Board of the East Nassau St	ewardship District held a Regular Meeting on
5	July 20, 2023 at 10:00 a.m., at the Fernandina	Beach Municipal Airport, 700 Airport Road,
6	Fernandina Beach, Florida 32034.	
7		
8 9	Present were:	
10	Mike Hahaj	Chair
11	Rob Fancher	Assistant Secretary
12	Tommy Jinks	Assistant Secretary
13	Max Hord	Assistant Secretary
14 15	Also proceed ware	
15 16	Also present were:	
10 17	Ernesto Torres	District Manager
18	Michelle Rigoni	District Counsel
19	Zach Brecht	District Engineer
20	Amy Norsworthy	Operations Manager
21	,	
22		
23	FIRST ORDER OF BUSINESS	Call to Order
24		
25	Mr. Torres called the meeting to order at 1	0:03 a.m.
26		
27 28	SECOND ORDER OF BUSINESS	Roll Call
29	Supervisors Hahaj, Jinks, Hord and Fanche	r were present. Supervisor Northrup was not
30	present.	
31		
32	THIRD ORDER OF BUSINESS	Chairman's Opening Remarks
33	Mar Habet I also well a second about a	duba a faratus d'action action
34	Mr. Hahaj welcomed everyone and thanke	d them for attending the meeting.
35		
36 37 38	FOURTH ORDER OF BUSINESS	Public Comments (limited to 3 minutes per person)

39		No members	of the public spoke.	
40 41 42 43 44	FIFTH	ORDER OF BUS	SINESS	Administration of Oath of Office to Supervisor Max Hord, Seat 5 (the following to be provided in separate package)
45		Mr. Torres, a	Notary of the State o	f Florida and duly authorized, administered the Oath
46	of Of	ice to Mr. Hord	. Having served on ot	her Boards, Mr. Hord is familiar with the following:
47	A.	Guide to Suns	shine Amendment an	d Code of Ethics for Public Officers and Employees
48	В.	Membership,	Obligations and Resp	oonsibilities
49	c.	Financial Disc	losure Forms	
50		I. Form :	1: Statement of Finan	icial Interest
51		II. Form	1X: Amendment to Fo	orm 1, Statement of Financial Interests
52		III. Form	1F: Final Statement o	f Financial Interests
53	D.	Form 8B: Mer	morandum of Voting	Conflict
54				
55 56 57	SIXTH	ORDER OF BUS	SINESS	Consideration of FPL LED Lighting Agreement – Phase 5 (Encore)
58		Ms. Rigoni pr	esented the FPL LED	Lighting Agreement for Phase 5 (Encore) which was
59	table	d at the June m	neeting to coordinate	with the Developer to determine how to meet the
60	obliga	ations of Florida	Power & Light (FPL) i	n its standard form of agreement.
61				
62 63 64 65		LED Lighting	= =	conded by Mr. Jinks, with all in favor, the FPL e 5 (Encore), subject to the District and FPL nent, was approved.
66 67 68 69 70	SEVE	NTH ORDER OF	BUSINESS	Consideration of Temporary Access and Utility Easement Agreement for FPL Lighting

Ms. Rigoni presented the Temporary Access and Utility Easement Agreement for FPL Lighting. The Exhibit will be replaced with a legal description of the easement areas, which will be further updated and might include comments from FPL.

Mr. Hahaj suggested another representative of Wildlight LLC be substituted as signature authority, as he prefers not to sign for both parties. Ms. Rigoni will make the revision.

Regarding the term of the Agreement, Ms. Rigoni stated the Agreement was revised to indicate that it will terminate automatically upon the District's acquisition of the Title.

On MOTION by Mr. Hahaj and seconded by Mr. Jinks, with all in favor, the Temporary Access and Utility Easement Agreement for FPL Lighting, in substantial form and authorizing the Chair to execute, was approved.

EIGHTH ORDER OF BUSINESS

Consideration of Cost Share Agreement for Landscape and Irrigation Maintenance Services with Wildlight Residential Association and Wildlight Commercial Association

Ms. Rigoni presented the Cost Share Agreement for Landscape and Irrigation Maintenance Services with Wildlight Residential Association and Wildlight Commercial Association. The cost share arrangement provides for the residential and commercial associations to repay the District for their proportionate cost share of maintenance and repair and requires the District obtain prior written approval for supplemental work.

On MOTION by Mr. Fancher and seconded by Mr. Hord, with all in favor, the Cost Share Agreement for Landscape and Irrigation Maintenance Services with Wildlight Residential Association and Wildlight Commercial Association, in substantial form and authorizing the Chair to execute, was approved.

NINTH ORDER OF BUSINESS

Consideration of Janitorial Services Proposals

105		Ms. Norsworthy presented the janitorial	services proposals from Amelia Cleaning Co.,					
106								
107	third	of the cost associated with janitorial services	5.					
108		Discussion ensued regarding the scope o	f work, frequency of cleanings and insurance					
109	requir	rements.						
110		Ms. Rigoni stated she can research the Di	strict's insurance requirements or consult the					
111	Distri	ct's Egis insurance representative for gui	dance. She noted that Staff recommended					
112	Christ	Christy's Cleaning Service. Mr. Hahaj expressed concern about engaging an individual who does						
113	not carry workers' compensation insurance, regardless of state law.							
114		Mr. Torres will submit applicable insurance	e information to Egis for review.					
115		This item was tabled.	Ç					
116								
117 118 119 120	TENTI	H ORDER OF BUSINESS	Acceptance of Unaudited Financial Statements as of May 31, 2023					
121 122 123		On MOTION by Mr. Hahaj and seconde Unaudited Financial Statements as of Ma	·					
124 125 126 127 128	ELEVE	ENTH ORDER OF BUSINESS	Approval of June 15, 2023 Regular Meeting Minutes					
129 130		On MOTION by Mr. Hahaj and seconded 15, 2023 Regular Meeting Minutes, as pre	_ -					
131								
132 133 134	TWEL	FTH ORDER OF BUSINESS	Staff Reports					
135	A.	District Counsel: Kutak Rock, LLP						
136		There was no report.						
137	В.	District Engineer: England-Thims & Mille	r, Inc.					
138		There was no report.						
139	C.	Field Operations: CCMC						

140	Ms. Norsworthy reported that the Landscape Request for Proposals (RFP) was									
141	advertised. There are five active bidders; proposals are due by July 27, 2023.									
142	D. District Manager: Wrathell, Hunt and Associates, LLC									
143	NEXT MEETING DATE: August 17, 2023 at 10:00 AM [Adoption of Fiscal Year									
144	2024 Budget]									
145	O QUORUM CHECK									
146	Supervisors Hahaj, Fancher, Jinks and Hord confirmed their attendance at the August 17,									
147	7 2023 meeting.									
148										
149 150	THIRTEENTH ORDER OF BUSINESS Board Members' Comments/Requests									
151	There were no Board Members' comments or requests.									
152										
153 154	FOURTEENTH ORDER OF BUSINESS Public Comments									
155	No members of the public spoke.									
156										
157 158 159	FIFTEENTH ORDER OF BUSINESS Adjournment									
160	On MOTION by Mr. Hahaj and seconded by Mr. Fancher, with all in favor, the									
161	meeting adjourned at 10:35 a.m.									
162 163										
164										
165										
166	[SIGNATURES APPEAR ON THE FOLLOWING PAGE]									

167			
168			
169			
170			
171			
172	Secretary/Assistant Secretary	Chair/Vice Chair	

EAST NASSAU STEWARDSHIP DISTRICT DRAFT

July 20, 2023

EAST NASSAU STEWARDSHIP DISTRICT

STAFF REPORTS

EAST NASSAU STEWARDSHIP DISTRICT

BOARD OF SUPERVISORS FISCAL YEAR 2022/2023 MEETING SCHEDULE

LOCATION

Fernandina Beach Municipal Airport, 700 Airport Road, Fernandina Beach, Florida 32034

DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 20, 2022	Regular Meeting	10:00 AM
November 8, 2022 continued to November 17, 2022	Landowners' Meeting	10:00 AM
November 17, 2022	Continued Landowners' Meeting	10:00 AM
November 17, 2022	Regular Meeting	10:00 AM
December 15, 2022 CANCELED	Regular Meeting	10:00 AM
January 19, 2023	Regular Meeting	10:00 AM
February 6, 2023	Special Meeting	12:00 PM
February 16, 2023 CANCELED	Regular Meeting	10:00 AM
March 16, 2023 CANCELED	Regular Meeting	10:00 AM
April 20, 2023 CANCELED	Regular Meeting	10:00 AM
May 18, 2023	Regular Meeting	10:00 AM
June 15, 2023	Regular Meeting	10:00 AM
July 20, 2023	Regular Meeting	10:00 AM
August 17, 2023	Regular Meeting	10:00 AM
September 21, 2023	Regular Meeting	10:00 AM