

**STEVENS PLANTATION
COMMUNITY
DEVELOPMENT DISTRICT**

AGENDA PACKAGE

Thursday, August 7, 2025



313 CAMPUS STREET
CELEBRATION, FLORIDA 34747
(407) 566-1935

Stevens Plantation Community Development District

Board of Supervisors

David Meisner, Chairman
 Timothy Sangiovanni, Vice Chairman
 Christopher Knothe, Assistant Secretary
 Alicia Knothe, Assistant Secretary
 Darline Valcin, Assistant Secretary

Staff:

Michael Perez, District Manager
 Jan Carpenter, District Counsel
 Kristen Trucco, District Counsel
 Pete Glasscock, District Engineer
 Kyle Goldberg, Field Inspection Coordinator
 Howard Neal, Field Services Director

Meeting Agenda

Thursday, August 7, 2025 – 6:00 p.m.

-
1. **Call to Order and Roll Call**
 2. **Motion to Adopt the Agenda**
 3. **Audience Comments – Three- (3) Minute Time Limit**
 4. **Staff Reports**
 - A. ROA Liaison
 - B. Field Management Report..... P. 3
 - C. Hoover Six Month Report..... P. 17
 - i. Consideration of Hoover Maintenance Agreement P. 23
 - D. Yellowstone Report P. 27
 - i. Consideration of Dead Elm Tree Removal Proposal..... P. 29
 - E. District Engineer
 - i. Consideration of Hourly Rate Increase Request Letter P. 31
 - F. District Counsel
 - G. District Manager
 5. **Business Items**
 - A. Public Hearing on Final Budget for Fiscal Year 2026
 - i. Consideration of Resolution 2025-03, Adopting the Fiscal Year 2026 Final Budget..... P. 33
 - B. Public Hearing on Levying the O&M Assessments
 - i. Consideration of Resolution 2025-04, Levying the O&M Assessments P. 48
 - C. Consideration of Resolution 2025-05, Adopting the Fiscal Year 2026 Meeting Schedule P. 51
 - D. Consideration of Goals and Objectives P. 53
 6. **Business Administration**
 - A. Consideration of Regular Meeting Minutes from June 5, 2025 P. 57
 - B. Review of Financials P. 64
 - C. Acceptance of Check Register..... P. 90
 7. **Supervisor Requests**
 8. **Adjournment**

The next meeting is scheduled for Thursday, October 2, 2025, at 6:00 p.m.

District Office:

313 Campus Street
 Celebration, FL 34747
 407-566-1935

Meeting Location:

Cornerstone Family Church
 2925 Canoe Creek Rd,
 St. Cloud, FL 34772



Kyle Goldberg
Inframark

STEVEN'S PLANTATION JUNE FIELD INSPECTION

Thursday, June 19, 2025

18 Items Identified



ITEM 1 - CUTBACK

Assigned To Yellowstone Landscaping

Proposal for a cutback has been approved and work will be scheduled.



ITEM 2 - MONUMENT MAINTENANCE

Assigned To Inframark

Proposal to be provided for monument maintenance around the community.



ITEM 3 - ENTRANCE FOUNTAINS

Assigned To Board Update

Entrance fountains were off during day of inspection.



ITEM 4 - RAISE CANOPY

Assigned To Yellowstone Landscaping

Canopy should be raised by East entrance fountain.



ITEM 5 - REMOVE BRANCHES

Assigned To Yellowstone Landscaping

Remove fallen branches during routine maintenance.



ITEM 6 - STANDING WATER

Assigned To District Engineer/Yellowstone Landscaping

District Engineer: See if it's possible to regrade this area to have water flow into adjacent pond.

Yellowstone Landscaping: See if there's an irrigation leak in this area that should be repaired.



ITEM 7 - IRRIGATION LEAK

Assigned To Yellowstone Landscaping

Possible irrigation leak along Nolte Rd. Yellowstone to have their irrigation tech out to conduct an inspection.



ITEM 8 - PALM TRIMMING

Assigned To Yellowstone Landscaping

Proposal has been approved to trim palms. When is this work to be scheduled?



ITEM 9 - STRING TRIMMING

Assigned To Yellowstone Landscaping

Edges of the ponds should be string trimmed during routine maintenance.



ITEM 10 - EROSION

Assigned To District Engineer

Erosion has increased behind 3851 Cedar Hammock Trail creating a deep hole by Pond 1. After talking to the resident there is no drainage pipe causing the issue.



ITEM 11 - ALGAE GROWTH

Assigned To SITEX

There is a growth at Pond 1 that should be treated. Trash should also be collected during routine maintenance.



ITEM 12 - AQUATIC GRASSES

Assigned To SITEX

There are aquatic grasses at Pond 22 that should be treated during routine maintenance.



ITEM 13 - HOLE IN MEDIAN

Assigned To District Engineer/Yellowstone Landscaping

There's a hole in the median by Walmart, this area was cautioned off on day of inspection.

Yellowstone: Are we repairing irrigation or do we have irrigation here?

District Engineer: Are you aware of what's going on here?

Location: 2191–2499 Nolte Rd



ITEM 14 - SOD

Assigned To Yellowstone Landscaping

There's a dirt patch in the median that should be replaced with sod. Location: 2191–2499 Nolte Rd



ITEM 15 - GROWTH BUILDUP

Assigned To SITEX

There is a buildup at Pond 22 that should be treated during routine maintenance.



ITEM 16 - AQUATIC GRASSES

Assigned To SITEX

Aquatic grasses should be removed from Pond 20 overflow to ensure proper water flow.



ITEM 17 - DEAD SOD

Assigned To Yellowstone Landscaping

There's a patch of dead sod at The Estates entrance that should be replaced.



ITEM 18 - MONUMENT MAINTENENCE

Assigned To Inframark

Monuments could use a touch of black paint. This will be included in the monument maintenance proposal.



Kyle Goldberg
Inframark

STEVEN'S PLANTATION JULY FIELD INSPECTION

Thursday, July 24, 2025

21 Items Identified

21 Items Incomplete



ITEM 1 - STRING TRIMMING

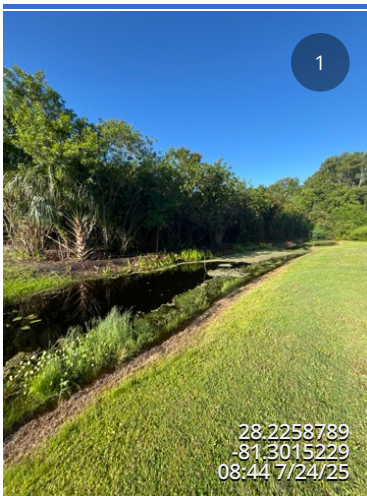
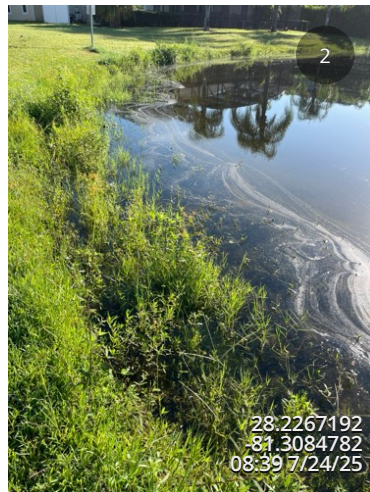
Assigned To: Yellowstone Landscaping

There are some grass by the ponds that should be string trimmed during routine maintenance.

ITEM 2 - AQUATIC GRASSES

Assigned To: SITEX

Aquatic grasses should be treated during routine maintenance.



ITEM 3 - CUTBACK

Assigned To: Board Update

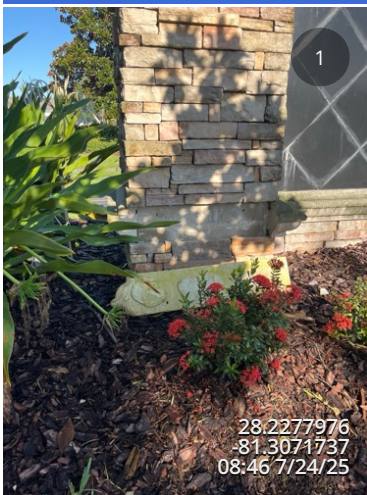
A cutback was completed in this area to ensure proper water flow.



ITEM 4 - AZOLLA

Assigned To: SITEX

It appears that some Azolla is starting to spread in this area.
Location: Next to 2900 Burberry Pl



ITEM 5 - MONUMENT REPAIR

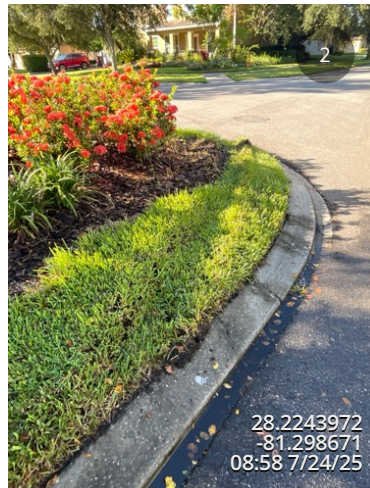
Assigned To: Inframark

A proposal will be provided to repair damaged monuments.

ITEM 6 - TIRE TRACKS

Assigned To: Yellowstone Landscaping

There were tire tracks located at both The Estates and Verandah Lakes entrances. Action may be required to deter this from happening again as it's a continuous problem.

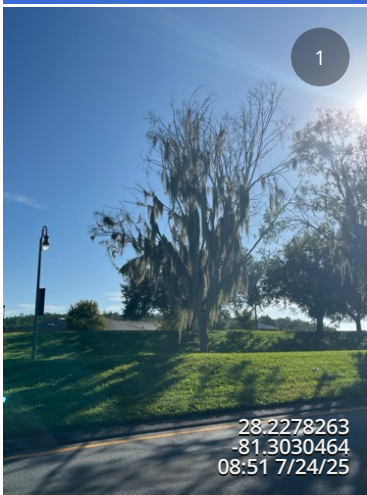




ITEM 7 - IRRIGATION AND SOD REPAIR

Assigned To: Yellowstone Landscaping

There is some sod that needs to be repaired. There may be irrigation that also needs to be repaired.



ITEM 8 - DEAD TREE

Assigned To: Yellowstone Landscaping

There's a dead tree on Nolte Rd. Yellowstone to provide a proposal to remove this.



ITEM 9 - PALM PRUNING

Assigned To: Yellowstone Landscaping

Pruning for these palms are scheduled to be completed later this month.



ITEM 10 - AQUATIC GRASS

Assigned To: SITEX

There are some aquatic grasses that should be treated during routine maintenance.



ITEM 11 - LIGHTS ON DURING THE DAY

Assigned To: Inframark

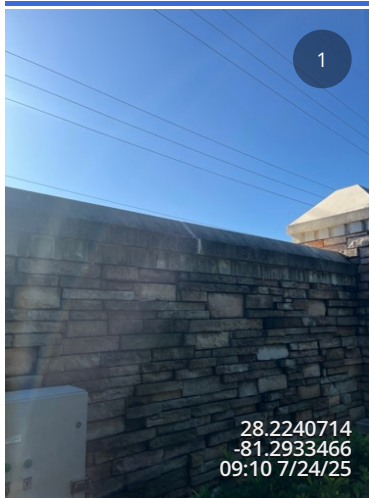
Lights were on during the day at the Verandah Lakes entrance.



ITEM 12 - EAST FOUNTAIN

Assigned To: Board Update/District Manager

The East fountain was off during the day of inspection.



ITEM 13 - PRESSURE WASHING

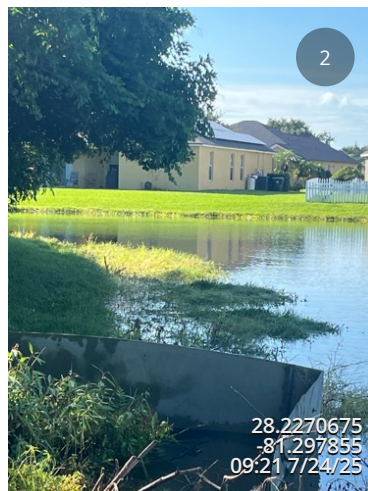
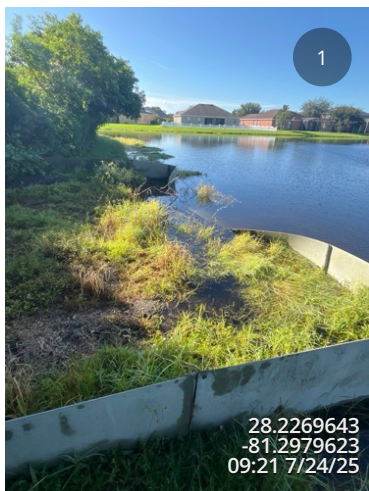
Assigned To: Inframark

Pressure washing the monuments will be included in the monument maintenance proposal.

ITEM 14 - AQUATIC GRASS

Assigned To: SITEX

Aquatic grasses should be treated and removed from storm water systems to ensure proper water flow.



ITEM 15 - AQUATIC WEEDS

Assigned To: SITEX

Aquatic weeds should be removed during routine maintenance.



ITEM 16 - AQUATIC GRASS AND AZOLLA

Assigned To: SITEX

Aquatic grass and Azolla should be treated and removed from Pond 20 overflow to ensure proper water flow.

ITEM 17 - AQUATIC WEEDS

Assigned To: SITEX

Aquatic weeds should be removed during routine maintenance.



ITEM 18 - WEST FOUNTAIN

Assigned To: Board Update

The West fountain was on during day of inspection.

ITEM 19 - WASHOUT

Assigned To: Yellowstone

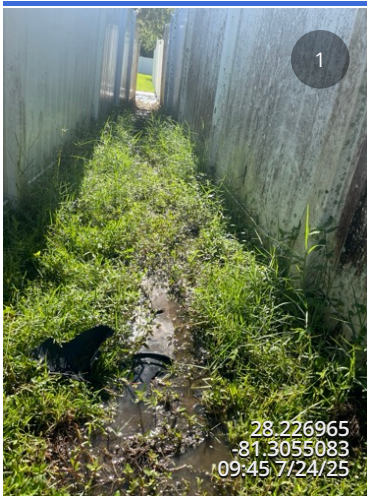
There appears to be a washout by the Western fountain. The pipe appeared to be fixed. Yellowstone to work to restore this area.



ITEM 20 - STANDING WATER

Assigned To: District Engineer

The water by the wall continues to pool. Is there a way we can regrade the area to direct the water towards the pond?



ITEM 21 - STANDING WATER

Assigned To: Yellowstone

The drains have been installed but dirt needs to be added to direct water towards the pond.



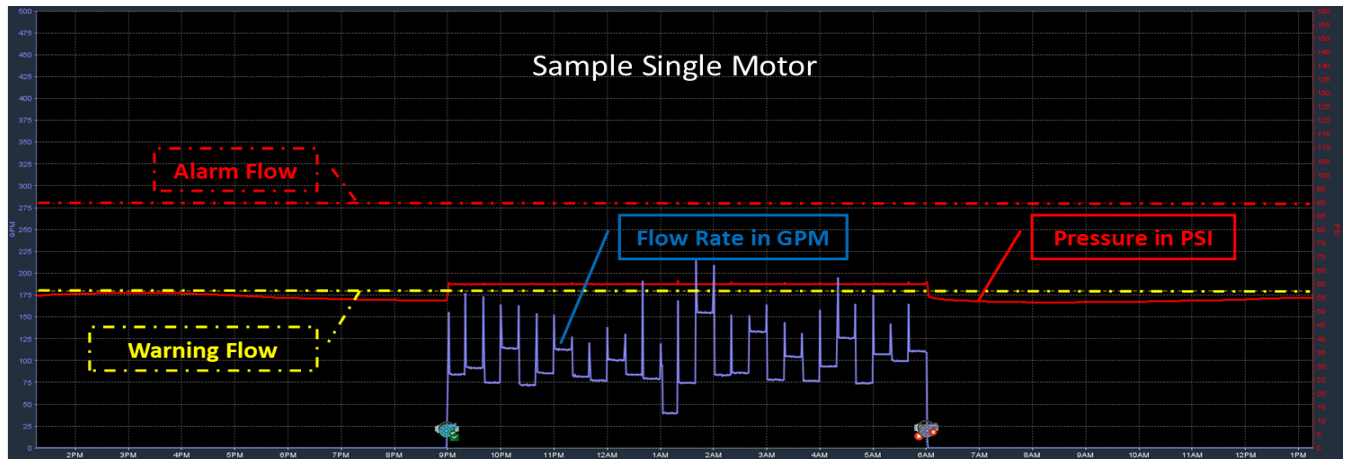
Summary of Station Performance

8959 - Stevens Plantation W. Booster

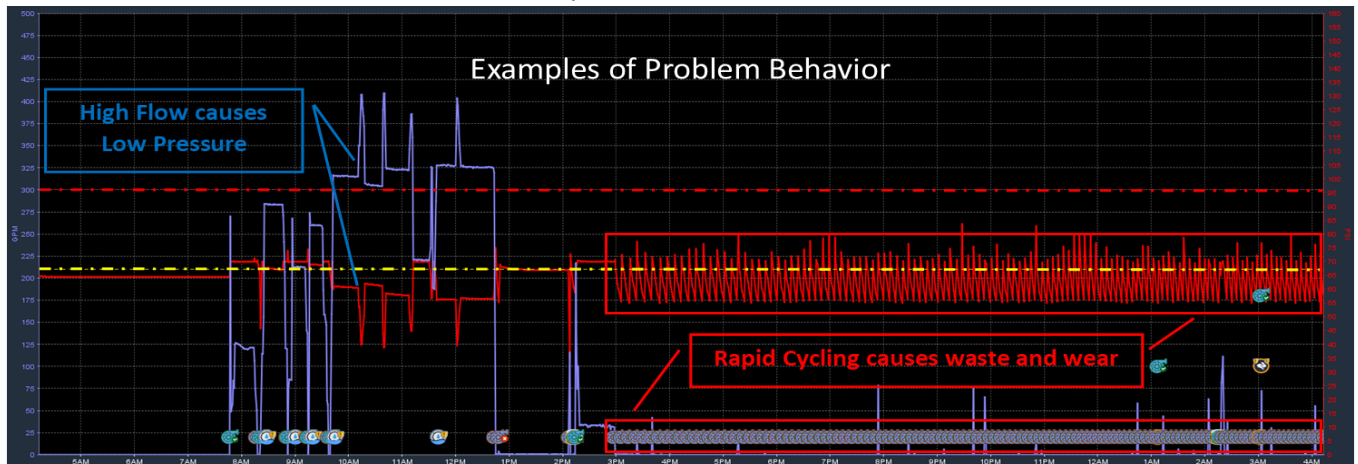
6 Month Status Report for Period Ending 07/01/25

- ✖ Pump Starts - 01/01/25 to 07/01/25
- ✖ Water Windows
- ✓ Valve Control
- ✖ Min / Max Usage Alerts
- ✖ High Flow - Past 1 Month
- ✖ Monthly Water Usage

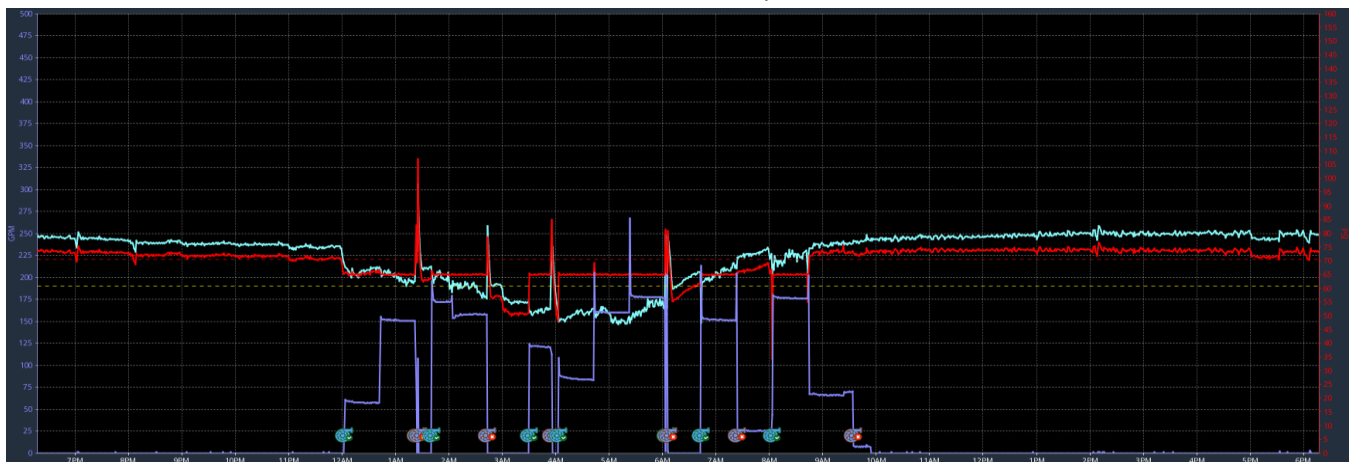
Sample Normal Station



Samples of Common Issues



Your Station Sample



Tasks to Focus On for Site #8959, Stevens Plantation W. Booster

- This station averaged 15.2 daily Main Pump starts, best practice is only a few pump starts per day.
- This station should have water windows set up that match the irrigation schedule.
- Consider setting up Min / Max Usage Alerts to send emails when daily irrigation uses more or less water than expected.
- High Flow has been occurring recently, check the field for breaks and/or rebalance irrigation zones.
- Run less irrigation during months with more rain, by using a rain gauge or by adjusting irrigation by season.
- This station has a total of 4 Flowguard Users. Please review the User list.
- Hoover is here to help by phone (954) 971-7350 or email support@hooverpumping.com

Station Health for Site #8959, Stevens Plantation W. Booster
✖ Pump Starts - 01/01/25 to 07/01/25

Best practice is to see the motors turn on only a few times per day to start and run irrigation. Reducing motor starts prolongs their life and decreases stress on field piping.

	Pump 1	Pump 2	Pump 3	Jockey	Total
Total Pump Starts	2,744	-	-	-	2,744
Average Daily Starts	15.2	-	-	-	15.2

✖ Water Windows

Water Windows set the schedule for when this station is open to the field to provide water for irrigation. Closely matching the irrigation schedule allows the station to prevent cycling by not feeding minor field leaks while not irrigating.

	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Water Window 1	12:00 AM to 12:00 PM	All Day	All Day	12:00 AM to 12:00 PM	All Day	All Day	All Day
Water Window 2	12:10 PM to 12:00 AM			12:10 PM to 12:00 AM			
Water Window 3							

✓ = Following Best Practices

✖ = Needs Attention

✓ Valve Control

Only when the Shutoff Valve is set to Auto will Flowguard provide its full benefits, using Water Windows and protecting the field when field leaks are detected. When the valve is Open, Flowguard can no longer protect against leaks and breaks.

	Auto	Open	Closed
% of Time Valve Set to:	100.0%	0.0%	0.0%

✗ Min / Max Usage Alerts

Setting Minimum and Maximum Alerts that match the irrigation schedule lets you receive emails whenever the irrigation doesn't run as expected. This makes you aware of missing zones/irrigation and field leaks before they cause damage to the field.

	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Minimum Usage Setting	-	-	-	-	-	-	-
Maximum Usage Setting	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Minimum Usage Alerts	0	0	0	0	0	0	0
Maximum Usage Alerts	0	0	0	0	0	0	0

✗ High Flow - Past 1 Month

Using station capacity effectively and efficiently allows the station to use less energy and reduces the wear and tear on the system so it can last longer. Underdemanding the system is wasteful, just as overdemanding is harmful.

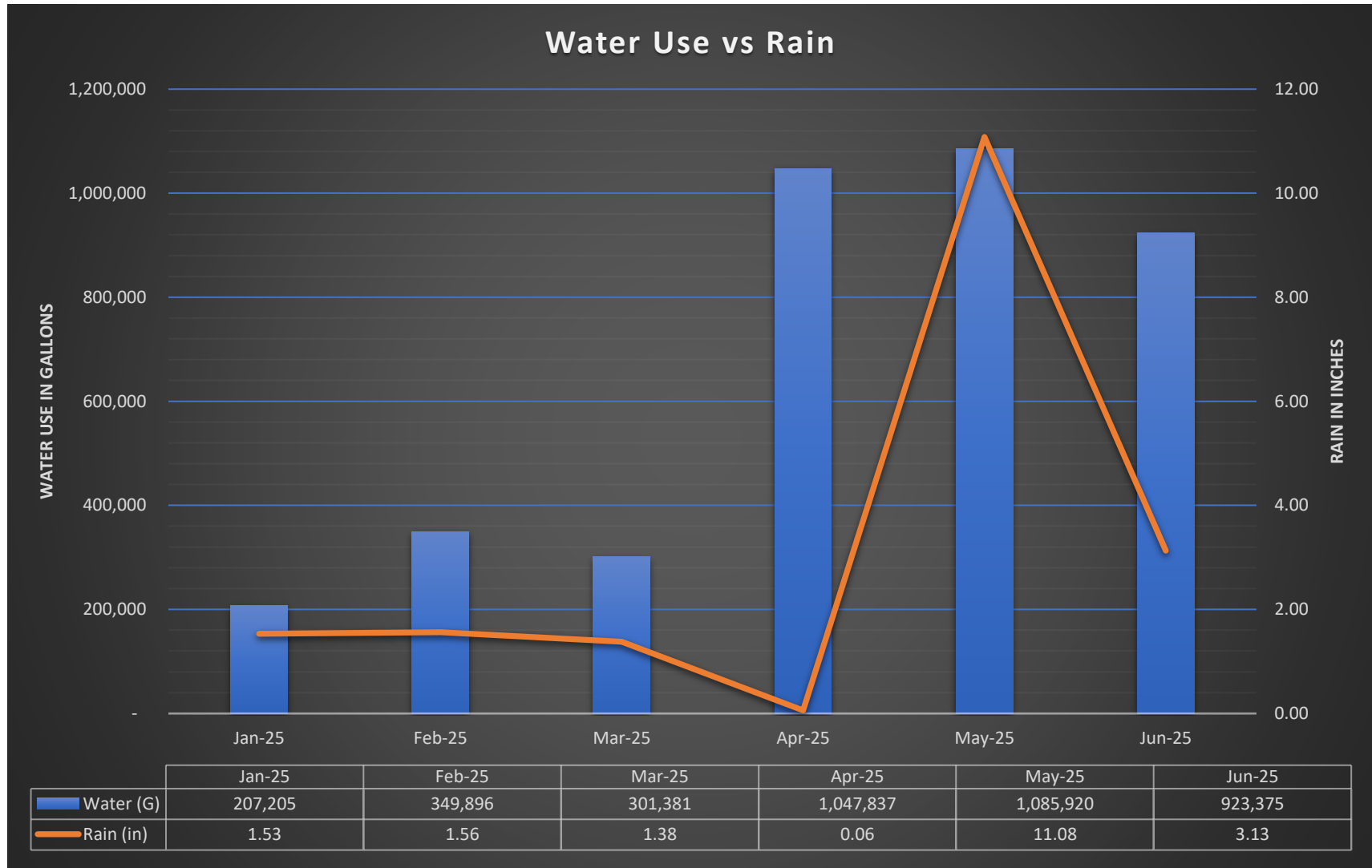
	High Flow Warnings	High Flow Trips	High Flow Alarms
1 Month History	38	0	0

✓ = Following Best Practices

✗ = Needs Attention

✖ Monthly Water Usage

Months with more rainfall should have reduced water usage due to reduced need for irrigation. Rainfall totals and water usage should be inversely related.



✓ = Following Best Practices

✖ = Needs Attention

Communication for Site #8959, Stevens Plantation W. Booster**Flowguard Users**

These are the Users who have been given access to this station on Flowguard. Each person who will access your station should have their own User Account. Review the Users below and let us know if anyone needs to be added or removed.

User Name	Full Name	Email
pwittman	Peter Wittman	pwittman@yellowstonelandscape.com
nanderson	Nathaniel Anderson	nanderson@yellowstonelandscape.com
Pnew	Paul Newman	paulnewman@yellowstonelandscape.com
mperez	Michael Perez	michael.perez@inframark.com

Open Service Proposals

These service proposals are still outstanding and have not been approved. We recommend reviewing them so that these proposals that may have been forgotten and/or deferred can be reevaluated and approved.

No Open Service Proposals Found

✓ = Following Best Practices

✗ = Needs Attention



Date: 7/2/2025
To: Stevens Plantation Community Development District
 Michael Perez
Subject: Hoover Maintenance Agreement, MA#7468
Contract Term: 12 months 10/1/2025 - 9/30/2026
Site IDs: #8959

Phone: 656-209-7919

The Hoover Maintenance Program includes 2 preventative maintenance site visits per year by a Hoover Certified Pump Technician. The following preventative maintenance will be furnished for each pump system as required:

- **Priority Scheduling** - When repair service is required, no standard diagnostic fee for evaluation will be charged - only time and materials will apply.
- **Pump Control Panel** - Test control logic, torque electrical connections to specification, treat components with anti-oxidant protective spray, test surge protection components, check HMI.
- **Variable Frequency Drive(s)** (if applicable) - Test and confirm proper operation. Change parameters if required.
- **Pump motor(s)** - Service bearings, check operation and current draw against specification, check motor connections.
- **Pump(s)** - Check condition of seal. Confirm flow and pressure performance.
- **Air Conditioner** (if applicable) - Check and confirm proper operation. Clean filter.
- **Control Valve** (if applicable) - Check pilots and service. Clean filter. Calibrate valve and replace worn diaphragm if required.
- **Flow Meter** (if applicable) - Test flow meter and pressure transducer for proper operation. Calibrate flow meter as required by Florida Water Management District upon client request.
- **Pressure Tank** (if applicable) - Check and adjust tank precharge pressure as required.
- **Suction Intake** (if applicable) - Evaluate intake performance and recommend screen cleaning as required.
- **Discharge Filter** (if applicable) - Check operation, clean command filters, and flush tubing.
- **Rain Bucket** (if applicable) - Check operation. Replace filter. Clean bucket.
- **UPS Battery** (if applicable) - Check condition.
- **RCS** (if applicable) - Check pilot operation and service. Replace worn diaphragm on shutoff valve if required.
- **Level Transducer** (if applicable) - Check operation and reporting.
- **Tubing** - Flush tubing to hydraulic controls.
- **Gauges** - Replace as needed.
- **Fiberglass Enclosure** (if applicable) - Check lockable handle, hinges and opening mechanism.
- **Report** - To be submitted upon completion of service call with findings and recommendations.

The following items are excluded from the Hoover Maintenance Program:

- Suction intake cleaning or adjustments due to changing water levels
- Repairs due to failure of any electrical or mechanical components due to mistreatment of the system and other causes not covered by Hoover Pumping Systems warranty



Date: 7/2/2025
To: Stevens Plantation Community Development District
 Michael Perez
Subject: Hoover Maintenance Agreement, MA#7468
Contract Term: 12 months 10/1/2025 - 9/30/2026
Site IDs: #8959

Phone: 656-209-7919

- Repairs due to failures or recurring problems caused by poor water quality including chemical or biological fouling or field irrigation system problems
- Repairs due to vandalism, accidents, negligence or natural events including wind, flood, power surge and lightning
- Repairs due to operating the irrigation system in a manner that exceeds the limits of pump system design performance, or due to repeated rapid cycling of pump system due to irrigation system leaks.
- Disc-Filter cleaning not included

For Hoover Flowguard pump systems the Hoover Maintenance Program includes:

- **24/7 Control** and remote automatic monitoring of the irrigation and pump system
- **Automated system alerts** and warnings via e-mail, proactive system support, and up to 8 hours assistance from the Hoover Help Desk.
- **Broadband Internet Service Connection.**
- **Graphical web display** of Water Management system status, alarm enunciators, controls, history, trends, data logs, maintenance alerts, service counters, and configuration.
- **Unlimited Free webinars** to learn best practices for using Flowguard.
- **Water restriction controls** to prevent over/under watering, save energy and water consumption, and rapid cycling due to field issues.
- **Remote system Shut-down** and Reset features with shutoff valves.
- **Protection features** to indicate low pressure, high flow rate including automatic, adjustable shut down.
- **Printable water management usage reports** for graphing, events, usage, and configurations.

The following are the Flowguard Sites on this agreement

Site ID	Site Name	Model #
8959	Stevens Plantation W. Booster	HCF-15PDV-208/3-MR3Q-Z

Total Annual Price \$2,290.00

****Save Time and Costs** of additional service visits by pre-authorizing a Hoover tech to repair non-maintenance related, system performance, or safety-critical component problems while on site for maintenance. Please select ONE of two options:

- ☐ YES, I authorize Hoover to complete non-maintenance related repairs up to \$750.00 while on site during a Maintenance visit. *The Hoover Technician will call the on-site manager to discuss the repair prior to completing the work. For repairs exceeding \$750.00, approval will be obtained immediately or in advance.*
- ☐ NO, I want to approve each non-maintenance related repair. If an authorized manager is not available to provide immediate approval, an additional service visit will be scheduled after approval is obtained.

Terms: This agreement is automatically renewable for one year unless written notice is provided by either party 30 days prior to its expiration. We still require a signed copy for our records. Hoover Pumping systems Standard Terms and Conditions of Sales will apply. Hoover will use care, but is not responsible for the repair of hardscape, non-located customer owned utilities, or landscape damaged in the course of performing work and accessing work areas.

Accepted by:
Hoover Pumping Systems



Charles Gleason 7/2/2025

Accepted by:
Stevens Plantation Community Development District

Signature/Date

Name Printed

P.O. Number (if required)

Stevens Plantation**Account Manager : Nathaniel Anderson****Thursday, July 31, 2025****Maintenance Activities**

- - Week One:
 - shrubs along nolte road and Buckenham way were pruned
 - Pull weeds in front entrance on Sutton manor Ln.
 - Spray Round-Up along side walk crack weeds and landscape beds.
- - Pick up trash throughout the maintenance areas.
 - Week Two:
 - Trim the shrubs shrubs where trimmed until the entrance of cedar hammock trail
 - Pull weeds and spray Round-Up in entrance of cedar hammock trail and Marietta way .
 - Pick up trash in the maintenance areas.
 - spray weeds in all common areas throughout the property.
- - Week Three:
 - Trim shrubs and pull weeds around entrance of Tybee Rd
 - Spray Round-Up and pull weeds around beds from Tybee Rd to Budinger Ave.
 - Pick up trash throughout matnaice areas.
- - Week Four:
 - Continue trimming shrubs along notle from Budinger ave to the end of the far west side of property.
 - lift the tree that was hanging over side wak the far west side of notle.
 - Pick up trash along that was left around sidealks.
- - Spray Round-Up at crack weeds in side walks.

Mowing Activities

- Perform weekly mowing and string trimming of town homes and common areas
- Perform weekly mowing service on all St Augustine turf throughout property.

Irrigation Activities

For the months of June & July, we addressed the following irrigation issues:

-
- Conducted thorough inspection of the irrigation system.
- Documented and reported any major issues requiring further attention.

Fertilization and Pest Control Activities

- Spray weeds in the jasmine beds on Nolte Road. Treat for broadleaf weeds in the turf, spot treat for chinch bugs, and apply liquid fertilizer.

Projected Work

- All retention ponds have been string trimmed.
- Palm pruning by Cedar Hammock Court has been completed.
- Provide a proposal to flush cut and remove the dead elm tree located in the median on Nolte Road.
- Plant replacement at the entrance of The Grove has been completed.

- . The irrigation washout by the western fountain has been fixed, and dirt has been cleaned up from the street. The drain between the fence at the Estate has been installed to prevent flooding; however, additional dirt still
- . needs to be added. This has not been completed yet.



Proposal #: 586797
Date: 7/31/2025
From: Nathaniel Anderson

Landscape Enhancement Proposal for
Stevens Plantation CDD

Michael Perez
Inframark
313 Campus Street
Celebration, FL 34747
michael.perez@inframark.com

LOCATION OF PROPERTY

4201 Nolte Rd
St. Cloud, FL 34772

Remove Dead Elm Tree

DESCRIPTION	QTY	UNIT PRICE	AMOUNT
General Labor	5	\$71.43	\$357.14
Dump Fee	1	\$157.14	\$157.14

Flush cut and remove the dead elm tree located in the median on Nolte Road.



Terms and Conditions: Signature below authorizes Yellowstone to perform work as described in this proposal and verifies that the prices and specifications are hereby accepted. This quote is firm for 30 days and change in plans or scope may result in a change of price. All overdue balances will be charged a 1.5% a month, 18% annual percentage rate.

Limited Warranty: Plant material is under a limited warranty for one year. Transplanted material and/or plant material that dies due to conditions out of Yellowstone's control (i.e., Act of God, vandalism, inadequate irrigation due to water restrictions, etc.) shall not be included in the warranty.

AUTHORIZATION TO PERFORM WORK:

By _____

Print Name/Title

Date _____

Stevens Plantation CDD

Subtotal		\$514.28
Sales Tax		\$0.00
Proposal Total		\$514.28

THIS IS NOT AN INVOICE

**HANSON, WALTER & ASSOCIATES, INC.****PROFESSIONAL ENGINEERING, SURVEYING & PLANNING**

June 11, 2025

Stevens Plantation Community Development District
Attn: Michael Perez, District Manager
313 Campus Street
Celebration FL 34747

Re: **Stevens Plantation CDD Hourly Rate Increase Request**
HWA Job # 4726-01

Dear Michael,

It has been a pleasure and an honor to be with the firm serving as District Engineer since 2012 and look forward to being able to continue serving the district in the future. We have successfully assisted with and completed numerous projects over the past 13 years and hope that the district has been satisfied with all aspects of our services and personnel. Our firm prides itself in servicing all of our clients as a partner to the best of our ability to achieve the successful outcome expected, and the Stevens Plantation Community Development District is no exception.

That being said, there does come a time when we have to evaluate our firm's compensation in providing engineering and surveying services on an ongoing basis. We have been pleased to be able to provide our services for the past 13 years at the same hourly rate since day one and just like any industry or profession out there, our costs increase annually in the normal course of a growing economy and with inflation. Admittedly, we have been behind on this request for several years, especially considering the last couple years in which the cost of labor, materials, and equipment has risen dramatically.

At this time, we would like to present our firm's current hourly rate schedule (which HWA has been in effect for the past couple of years) to the District. Attached is a summary of our current rates with the District which have been in effect since 2012 and our new rates for the Board of Supervisor's review, consideration and approval and would ask they become effective upon the Board's approval.

If you have any questions, comments, or concerns we would be happy to discuss them with you in an effort to continue being able to move forward in serving as your District Engineer.

Sincerely,

A handwritten signature in blue ink, appearing to read 'SHAWN HINDLE', with a stylized flourish at the end.

Shawn Hindle, P.E.

Steven's Plantation CDD Hourly Fee Rates

	Current Hourly Rate Since 2012	New Hourly Rate
Position / Employee / Labor		
Principal	\$200.00	\$330.00
Principal Land Surveyor	\$105.00	\$200.00
Project Manager	\$125.00	\$200.00
Associate Land Surveyor	\$95.00	\$175.00
GPS Survey Crew	\$135.00	\$175.00
Engineer	\$85.00	\$165.00
Survey Field Crew	\$125.00	\$155.00
Inspector	\$75.00	\$150.00
Land Planner	\$75.00	\$150.00
Constuction Manager	\$75.00	\$150.00
Senior Design Technician (CAD)	\$65.00	\$140.00
Design Technician (CAD)	\$60.00	\$125.00
Project Coordinator	\$50.00	\$100.00
Accounting Services	\$50.00	\$90.00
Secretarial Services	\$37.00	\$75.00
Expenses (% Markup)		
Prints 24"x36" / 30"x42"	2.00 / 3.00	2.00 / 3.00
Sub-Consultant Services	15%	15%
Overnight/Courier Services (UPS)	20%	20%
Permit/Application Fees	10%	10%
Printing/Graphics/Postage	20%	20%
Out of Town Expenses	30%	30%

RESOLUTION 2025-03

THE ANNUAL APPROPRIATION RESOLUTION OF THE STEVENS PLANTATION COMMUNITY DEVELOPMENT DISTRICT (THE “DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025 AND ENDING ON SEPTEMBER 30, 2026.

WHEREAS, the District Manager has, prior to June 15th, 2025, submitted to the Board of Supervisors (the “Board”) a proposed budget for the next ensuing budget year along with an explanatory and complete financial plan for each fund of the Stevens Plantation Community Development District (the “District”), pursuant to the provisions of Section 190.008(2), *Florida Statutes*; and

WHEREAS, at least sixty (60) days prior to the adoption of the proposed annual budget (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 Section 190.008(2)(b), *Florida Statutes*; and

WHEREAS, the Board set August 7, 2025 as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1 of each year, the District 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 the 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 STEVENS PLANTATION COMMUNITY DEVELOPMENT DISTRICT:

Section 1. Budget

- a. That the Board of Supervisors has reviewed the District Manager’s Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. That the District Manager’s Proposed Budget, attached hereto as Exhibit “A,” as amended by the Board, as applicable, is hereby adopted in accordance with the

provisions of Section 190.008(2)(a), *Florida Statutes*, 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 for Fiscal Year 2025 and/or revised projections for Fiscal Year 2026.

- c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District's Records Office and identified as "The Budget for the Stevens Plantation Community Development District for the Fiscal Year Ending September 30, 2026," as adopted by the Board of Supervisors on August 7, 2025.

Section 2. Appropriations

There is hereby appropriated out of the revenues of the Stevens Plantation Community Development District, for the fiscal year beginning October 1, 2025 and ending September 30, 2026, the sum of \$ 1,552,374 to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

GENERAL FUND	\$ 927,590
DEBT SERVICE FUND(S)	\$ 624,784.00
TOTAL ALL FUNDS	\$ 1,552,374

Section 3. Supplemental Appropriations

The Board may authorize by resolution, supplemental appropriations or revenue changes for any lawful purpose from funds on hand or estimated to be received within the fiscal year as follows:

- a. Board may authorize a transfer of the unexpended balance, or portion thereof, of any appropriation item.
- b. Board may authorize an appropriation from the unappropriated balance of any fund.
- c. Board may increase any revenue or income budget amount to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.

The District Manager and Treasurer shall have the power within a given fund to authorize the transfer of any unexpected balance of any appropriation item, or any portion thereof, provided such transfers do not exceed Ten Thousand (\$10,000) Dollars or have the effect of causing more than 10% of the total appropriation of a given program or project to be transferred previously approved transfers included. Such transfer shall not have the effect of causing a more than \$10,000 or 10% increase, previously approved transfers included, to the original budget appropriation for the receiving program. Transfers within a program or project may be approved by the Board of Supervisors. The District Manager or Treasurer must establish administrative procedures which

require information on the request forms proving that such transfer requests comply with this section.

INTRODUCED, CONSIDERED FAVORABLY, AND ADOPTED THIS 7th DAY OF AUGUST, 2025.

ATTEST:

**STEVENS PLANTATION
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

By: _____

Name: _____

Its: _____

Exhibit “A”: Adopted Budget

Exhibit “A”

Stevens Plantation Community Development District Budget for
Fiscal Year Ending September 30, 2026

[See attached.]

STEVENS PLANTATION

Community Development District

Annual Operating and Debt Service Budget

Fiscal Year 2026

Approved 06/05/25 Preliminary Budget

Prepared by:



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Stevens Plantation
Community Development District

Budget Overview
Fiscal Year 2026

STEVENS PLANTATION
COMMUNITY DEVELOPMENT DISTRICT

Operating Budget
Fiscal Year 2026

STEVENS PLANTATION

Community Development District

General Fund

Summary of Revenues, Expenditures and Changes in Fund Balances

General Fund

Fiscal Year 2026 Budget

ACCOUNT DESCRIPTION	ANNUAL	ACTUAL	PROJECTED	TOTAL	ANNUAL
	BUDGET	THRU	April-	PROJECTED	BUDGET
	FY 2025	3/31/2025	9/30/2025	FY 2025	FY 2026
REVENUES					
Interest - Investments	\$ 2,000	\$ 14,200	\$ -	\$ 14,200	\$ -
Interest - Tax Collector	100	988	-	988	-
Special Assmnts- Tax Collector	931,920	863,704	68,216	931,920	927,590
Special Assmnts- Discounts	(37,277)	(33,816)	-	(33,816)	(37,104)
TOTAL REVENUES	896,743	845,076	68,216	913,292	890,486

EXPENDITURES**Administrative**

P/R - Board of Supervisors	6,000	2,200	3,800	6,000	6,000
FICA Taxes	459	168	291	459	459
ProfServ-Arbitrage Rebate	700	-	700	700	700
ProfServ-Engineering	10,000	863	877	1,740	10,000
ProfServ-Legal Services	35,000	9,686	9,847	19,533	35,000
ProfServ-Legal Litigation	-	-	-	-	-
ProfServ-Mgmt Consulting Serv	67,187	33,594	33,593	67,187	69,203
ProfServ-Property Appraiser	593	211	382	593	593
Auditing Services	4,500	3,500	1,000	4,500	4,800
Postage and Freight	1,500	12	12	24	1,500
Insurance - General Liability	24,822	23,949	873	24,822	27,311
Printing and Binding	1,500	-	1,500	1,500	500
Legal Advertising	2,553	-	2,553	2,553	2,553
Misc-Assessmnt Collection Cost	18,638	16,846	1,792	18,638	18,638
Misc-Contingency	2,500	2,515	-	2,515	3,750
Office Supplies	-	-	-	-	-
Annual District Filing Fee	175	230	-	230	175
ADA Compliance/Email Hosting	3,500	995	2,505	3,500	3,500
Total Administrative	179,627	94,769	59,725	154,494	184,682

Field

ProfServ-Field Management	19,096	9,548	9,548	19,096	19,669
Contracts-Lake & Wetland	19,656	9,828	9,991	19,819	21,516
Contracts-Fountain	6,048	3,024	3,074	6,098	6,100
Contracts-Landscape	183,330	91,665	93,184	184,849	188,830
Utility - General	47,250	23,625	24,017	47,642	49,250
Electricity - Streetlighting	122,760	51,477	52,330	103,807	126,443
R&M-Common Area	25,000	1,381	1,404	2,785	22,600
R&M-Fountain	7,500	950	966	1,916	5,500
R&M-Irrigation	50,000	37,805	38,432	76,237	55,000
R&M-Plant Replacement	40,000	22,461	22,833	45,294	50,000
R&M-Pressure Washing	7,500	-	-	-	7,500

Annual Operating and Debt Service Budget

STEVENS PLANTATION

Community Development District

General Fund

Summary of Revenues, Expenditures and Changes in Fund Balances

General Fund

Fiscal Year 2026 Budget

ACCOUNT DESCRIPTION	ANNUAL BUDGET FY 2025	ACTUAL THRU 3/31/2025	PROJECTED April- 9/30/2025	TOTAL PROJECTED FY 2025	ANNUAL BUDGET FY 2026
Misc-Contingency	50,000	2,624	2,667	5,291	25,000
Reserves - Capital Projects	75,000	-	-	-	75,000
Misc Reserves	25,000	-	25,000	25,000	25,000
Reserves - Irrigation System	25,000	-	-	-	25,000
Reserve - Other	-	-	-	-	-
Hurricane Expense		11,900			25,000
Total Field	703,140	266,288	283,446	537,834	727,408
<u>ROA-Other Communities</u>					
Utility - General	2,000	1,290	1,311	2,601	2,500
R&M-Grounds	12,138	5,058	5,142	10,200	13,000
Total ROA-Other Communities	14,138	6,348	6,453	12,801	15,500
TOTAL EXPENDITURES	896,905	367,405	349,624	705,129	927,590
Excess (deficiency) of revenues					
Over (under) expenditures	(162)	477,671	(281,408)	208,163	(37,104)
<u>OTHER FINANCING SOURCES (USES)</u>					
Interfund Transfer - In	-	-	-	-	-
Contribution to (Use of) Fund Balance	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	-	-	-
Net change in fund balance	(162)	477,671	(281,408)	208,163	(37,104)
FUND BALANCE, BEGINNING (OCT 1, 2024)	786,826	786,826	-	786,826	994,989
FUND BALANCE, ENDING	\$ 786,664	\$ 1,264,497	\$ (281,408)	\$ 994,989	\$ 957,885

STEVENS PLANTATION
COMMUNITY DEVELOPMENT DISTRICT

Debt Service Budget
Fiscal Year 2026

STEVENS PLANTATION

Community Development District

Series 2003 Debt Service Fund

Summary of Revenues, Expenditures and Changes in Fund Balances

Series 2003 Debt Service Fund

Fiscal Year 2025 Budget

ACCOUNT DESCRIPTION	ANNUAL ADOPTED FY 2025	ACTUAL THRU 03/31/25	PROJECTED April- 9/30/2025	TOTAL PROJECTED FY 2025	ANNUAL BUDGET FY 2026
REVENUES					
Interest - Investments	\$ -		\$ 311,918	\$ 311,918	\$ -
Special Assmnts- Tax Collector	376,969		376,969	376,969	376,969
Special Assmnts- Discounts	(15,079)		-	-	(15,079)
Settlements	-		-	-	-
TOTAL REVENUES	361,890	-	688,887	688,887	361,890
EXPENDITURES					
<i>Administrative</i>					
ProfServ-Dissemination Agent	1,500		-	-	1,500
ProfServ-Legal Services	10,000		48,189	48,189	10,000
ProfServ-Special Assessment	7,725		7,725	7,725	7,725
ProfServ-Trustee Fees	5,500		5,500	5,500	5,500
Misc-Assessmnt Collection Cost	7,539		7,539	7,539	7,539
Total Administrative	32,264	-	68,953	68,953	32,264
<i>Debt Service</i>					
Debt Retirement Series A	280,000		280,000	280,000	300,000
Interest Expense Series A	312,400		312,400	312,400	292,520
Total Debt Service	592,400	-	592,400	592,400	592,520
TOTAL EXPENDITURES	624,664	-	661,353	661,353	624,784
Excess (deficiency) of revenues					
Over (under) expenditures	(262,774)	-	27,534	27,534	(262,894)
Net change in fund balance	(262,774)	-	27,534	27,534	(262,894)
FUND BALANCE, BEGINNING	(870,933)	(870,933)	-	(870,933)	(843,399)
FUND BALANCE, ENDING	\$ (1,133,707)	\$ (870,933)	\$ 27,534	\$ (843,399)	\$ (1,106,293)

STEVENS PLANTATION

Community Development District

Series 2003 Debt Service Fund

**Amortization Schedule
Series 2003 A Special Assessment Bonds**

Date	Regular Principal	Principal Prepayments	Debt Cancelled	Interest Expense	Outstanding Principal	Annual
11/1/2024				\$156,200	\$4,400,000	
5/1/2025	\$280,000			\$156,200	\$4,120,000	\$592,400
11/1/2025				\$146,260	\$4,120,000	
5/1/2026	\$300,000			\$146,260	\$3,820,000	\$592,520
11/1/2026				\$135,610	\$3,820,000	
5/1/2027	\$325,000			\$135,610	\$3,495,000	\$596,220
11/1/2027				\$124,073	\$3,495,000	
5/1/2028	\$345,000			\$124,073	\$3,150,000	\$593,145
11/1/2028				\$111,825	\$3,150,000	
5/1/2029	\$370,000			\$111,825	\$2,780,000	\$593,650
11/1/2029				\$98,690	\$2,780,000	
5/1/2030	\$400,000			\$98,690	\$2,380,000	\$597,380
11/1/2030				\$84,490	\$2,380,000	
5/1/2031	\$430,000			\$84,490	\$1,950,000	\$598,980
11/1/2031				\$69,225	\$1,950,000	
5/1/2032	\$460,000			\$69,225	\$1,490,000	\$598,450
11/1/2032				\$52,895	\$1,490,000	
5/1/2033	\$495,000			\$52,895	\$995,000	\$600,790
11/1/2033				\$35,323	\$995,000	
5/1/2034	\$530,000			\$35,323	\$465,000	\$600,645
11/1/2034				\$16,508	\$465,000	
5/1/2035	\$465,000			\$16,508	\$0	\$498,015
Totals	\$4,400,000	\$0	\$0	\$2,062,195		\$6,462,195

**Bond is in Default. The last distribution to Bondholders was December 7, 2020.

STEVENS PLANTATION
COMMUNITY DEVELOPMENT DISTRICT

Supporting Budget Schedule
Fiscal Year 2026

STEVENS PLANTATION

Community Development District

All Funds

Stevens Plantation Community Development District
Summary of Assessment Rates

Residential PODs	Units	Operations & Maintenance			Series 2003 DS			Total			
		FY 2026	FY 2025	Variance	FY 2026	FY 2025	Variance	FY 2026	FY 2025	\$ Variance	Variance
North	120	\$1,313.56	\$1,313.56	0%	\$490.00	\$490.00	0.00%	\$1,803.56	\$1,803.56	\$0.00	0.00%
Center	151	\$1,313.56	\$1,313.56	0%	\$490.00	\$490.00	0.00%	\$1,803.56	\$1,803.56	\$0.00	0.00%
East	150	\$1,313.56	\$1,313.56	0%	\$490.00	\$490.00	0.00%	\$1,803.56	\$1,803.56	\$0.00	0.00%
West	89	\$1,357.39	\$1,357.18	0%	\$573.00	\$573.00	0.00%	\$1,930.39	\$1,930.18	\$0.21	0.01%
	510										

Commercial & Vacant Parcels	Units	Operations & Maintenance			Series 2003 DS			Total			
		FY 2026	FY 2025	Variance	FY 2026	FY 2025	Variance	FY 2026	FY 2025		Variance
Prose Apts (264 Units)		\$55,754.96	\$54,181.33	3%	\$0.00	\$0.00	N/A	\$55,754.96	\$54,181.33	\$1,573.63	3%
15-26-30-0633-0001-0030	1	\$4,779.58	\$4,653.37	3%	\$4,753.11	\$4,753.11	0%	\$9,532.68	\$9,406.48	\$126.21	1%
15-26-30-0699-0001-00B0	1	\$54,512.54	\$52,695.45	3%	\$20,467.87	\$20,467.87	0%	\$74,980.40	\$73,163.32	\$1,817.09	2%
15-26-30-0700-TRAC-0010	1	\$16,230.03	\$15,709.91	3%	\$7,467.39	\$7,467.39	0%	\$23,697.42	\$23,177.30	\$520.12	2%
15-26-30-0700-TRAC-0020	1	\$7,986.30	\$7,771.17	3%	\$8,021.74	\$8,021.74	0%	\$16,008.04	\$15,792.91	\$215.13	1%
15-26-30-0701-0001-0010	1	\$1,233.23	\$1,225.86	1%	\$350.54	\$350.54	0%	\$1,583.77	\$1,576.40	\$7.37	0%
15-26-30-0701-0001-0020	1	\$1,233.23	\$1,225.86	1%	\$350.54	\$350.54	0%	\$1,583.77	\$1,576.40	\$7.37	0%
15-26-30-0701-0001-0030	1	\$1,233.23	\$1,225.86	1%	\$350.54	\$350.54	0%	\$1,583.77	\$1,576.40	\$7.37	0%
15-26-30-0701-0001-0040	1	\$1,233.23	\$1,225.86	1%	\$350.54	\$350.54	0%	\$1,583.77	\$1,576.40	\$7.37	0%
15-26-30-0701-0001-0050	1	\$8,218.80	\$8,017.37	3%	\$350.54	\$350.54	0%	\$8,569.34	\$8,367.91	\$201.43	2%
15-26-30-0701-0001-0060	1	\$1,247.41	\$1,239.59	1%	\$350.54	\$350.54	0%	\$1,597.95	\$1,590.13	\$7.82	0%
15-26-30-0701-0001-0070	1	\$1,233.23	\$1,225.86	1%	\$350.54	\$350.54	0%	\$1,583.77	\$1,576.40	\$7.37	0%
15-26-30-0701-0001-0080	1	\$1,233.23	\$1,225.86	1%	\$350.54	\$350.54	0%	\$1,583.77	\$1,576.40	\$7.37	0%
15-26-30-0701-0001-0090	1	\$1,233.23	\$1,225.86	1%	\$350.54	\$350.54	0%	\$1,583.77	\$1,576.40	\$7.37	0%
15-26-30-0701-0001-0100	1	\$1,222.59	\$1,215.56	1%	\$350.54	\$350.54	0%	\$1,573.13	\$1,566.10	\$7.03	0%
15-26-30-0701-0001-0110	1	\$1,686.50	\$1,664.59	1%	\$350.54	\$350.54	0%	\$2,037.04	\$2,015.13	\$21.91	1%
15-26-30-0701-0001-0120	1	\$1,233.23	\$1,225.86	1%	\$350.54	\$350.54	0%	\$1,583.77	\$1,576.40	\$7.37	0%
15-26-30-0701-0001-0130	1	\$1,233.23	\$1,225.86	1%	\$350.54	\$350.54	0%	\$1,583.77	\$1,576.40	\$7.37	0%
15-26-30-0701-0001-0140	1	\$1,233.23	\$1,225.86	1%	\$350.54	\$350.54	0%	\$1,583.77	\$1,576.40	\$7.37	0%
15-26-30-0701-0001-0150	1	\$1,233.23	\$1,225.86	1%	\$350.54	\$350.54	0%	\$1,583.77	\$1,576.40	\$7.37	0%
15-26-30-0701-0001-0160	1	\$1,233.23	\$1,225.86	1%	\$350.54	\$350.54	0%	\$1,583.77	\$1,576.40	\$7.37	0%
15-26-30-0702-0001-0140	1	\$10,571.64	\$10,268.67	3%	\$4,955.32	\$4,955.32	0%	\$15,526.96	\$15,223.99	\$302.97	2%
15-26-30-0703-0001-08F0	1	\$34,249.75	\$33,310.81	3%	\$0.00	\$0.00	N/A	\$34,249.75	\$33,310.81	\$938.94	3%
Vacant Comm. Parcels (16 Lots)		\$52,862.03	\$52,636.01	0%	\$71,107.14	\$84,150.62	-16%	\$123,969.17	\$136,786.63	-\$12,817.46	-9%
	22										

RESOLUTION 2025-04**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE STEVENS PLANTATION COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS AND CERTIFYING AN ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

WHEREAS, the Stevens Plantation Community Development District (“**District**”) is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating, and maintaining infrastructure improvements, facilities, and services to the lands within the District; and

WHEREAS, the District is located in Osceola County, Florida (“**County**”); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District’s adopted capital improvement plan and Chapter 190, *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, 2025, and ending September 30, 2026 (“**Fiscal Year 2025/2026**”), 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 190, *Florida Statutes*, provides that the District may impose special assessments on benefitted lands within the District; and

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

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2025/2026; 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**”) on file with the District management 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, if any, (“**Direct Collect Property**”), all as set forth in the Assessment Roll; 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 STEVENS PLANTATION COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BENEFIT. The provision of the services, facilities, and operations as described in Exhibit "A" confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the costs of the assessments. The allocation of the costs to the specially benefited lands is shown in Exhibits "A" and "B."

SECTION 2. ASSESSMENT IMPOSITION. A special assessment for operation and maintenance as provided for in Chapter 190, Florida Statutes, is hereby imposed and levied on benefited lands within the District in accordance with Exhibits "A" and "B." The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.

SECTION 3. COLLECTION. The collection of the operation and maintenance special assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method. The District shall also collect its previously levied debt service assessment pursuant to the Uniform method, as indicated on Exhibits "A" and "B."

SECTION 4. ASSESSMENT ROLL. The District's Assessment Roll, attached to this Resolution as Exhibit "B," 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 Stevens Plantation Community Development 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 of Supervisors of the Stevens Plantation Community Development District.

PASSED AND ADOPTED this 7th day of August, 2025.

ATTEST:

**STEVENS PLANTATION
COMMUNITY DEVELOPMENT
DISTRICT**

Assistant Secretary

By: _____

Its: _____

Exhibit A: Adopted Budgets for Fiscal Year 2025/2026

Exhibit B: Assessment Roll

RESOLUTION 2025-05

A RESOLUTION OF THE STEVENS PLANTATION COMMUNITY DEVELOPMENT DISTRICT ADOPTING THE ANNUAL MEETING SCHEDULE FOR FISCAL YEAR 2025/2026

WHEREAS, the Stevens Plantation Community Development District (the "District") is a local unit of special-purpose government organized and existing in accordance with Chapter 190, Florida Statutes, and situated entirely within Osceola County, Florida; and

WHEREAS, the District is required by Florida law to prepare an annual schedule of its regular public meetings which designates the date, time and location of the District's meetings; and

WHEREAS, the Board has proposed the Fiscal Year 2025/2026 annual meeting schedule as attached in **Exhibit A**;

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE STEVENS PLANTATION COMMUNITY DEVELOPMENT DISTRICT

1. The Fiscal Year 2025/2026 annual public meeting schedule attached hereto and incorporated by reference herein as Exhibit A is hereby approved and will be published and filed in accordance with the requirements of Florida law.

This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 7th DAY OF AUGUST, 2025.

ATTEST:

**STEVENS PLANTATION COMMUNITY
DEVELOPMENT DISTRICT**

Asst. Secretary

Chair / Vice Chair

EXHIBIT “A”

**BOARD OF SUPERVISORS MEETING DATES
STEVENS PLANTATION COMMUNITY DEVELOPMENT
DISTRICT**

FISCAL YEAR 2025/2026

October 2, 2025
December 4, 2025
February 5, 2026
April 2, 2026
June 4, 2026 *Proposed Budget*
August 6, 2026 *Budget Public Hearing*

All meetings will be held at 6:00 p.m. at The Cornerstone Family Church 2925 Canoe Creek Road, St. Cloud, FL 34772.

Memorandum

To: Board of Supervisors

From: District Management

Date: August 7, 2025

RE: HB7013 – Special Districts Performance Measures and Standards

To enhance accountability and transparency, new regulations were established for all special districts, by the Florida Legislature, during its 2025 legislative session. Starting on October 1, 2025, or by the end of the first full fiscal year after its creation (whichever comes later), each special district must establish goals and objectives for each program and activity, as well as develop performance measures and standards to assess the achievement of these goals and objectives. Additionally, by December 1 each year (initial report due on December 1, 2026), each special district is required to publish an annual report on its website, detailing the goals and objectives achieved, the performance measures and standards used, and any goals or objectives that were not achieved.

District Management has identified the following key categories to focus on for Fiscal Year 2026 and develop statutorily compliant goals for each:

- Community Communication and Engagement
- Infrastructure and Facilities Maintenance
- Financial Transparency and Accountability

Additionally, special districts must provide an annual reporting form to share with the public that reflects whether the goals and objectives were met for the year. District Management has streamlined these requirements into a single document that meets both the statutory requirements for goal/objective setting and annual reporting.

The proposed goals/objectives and the annual reporting form are attached as exhibit A to this memo. District Management recommends that the Board of Supervisors adopt these goals and objectives to maintain compliance with HB7013 and further enhance its commitment to the accountability and transparency of the District.

Exhibit A:
Goals, Objectives, and Annual Reporting Form

October 1, 2025 – September 30, 2026

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least four regular Board of Supervisor (“Board”) meetings per year to conduct District-related business and discuss community needs.

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

Standard: A minimum of four Board meetings were held during the fiscal year.

Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting in accordance with Florida Statutes, using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to the District’s website, publishing in local newspaper of general circulation, and or via electronic communication.

Standard: 100% of meetings were advertised in accordance with Florida Statutes on at least two mediums (e.g., newspaper, District website, electronic communications).

Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

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

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

Standard: 100% of monthly website checks were completed by District Management or third party vendor.

Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

Goal 2.1: Field Management and/or District Management Site Inspections **Objective:** Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District’s infrastructure.
Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager’s reports, notes or other record keeping method.

Standard: 100% of site visits were successfully completed as described within District Management services agreement

Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

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

Measurement: A minimum of one inspection completed per year as evidenced by district engineer’s report related to District’s infrastructure and related systems.

Standard: Minimum of one inspection was completed in the fiscal year by the District’s engineer.

Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

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

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

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

Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

Objective: Publish to the District's website the most recent versions of the following documents: Florida Auditor General link (<https://flauditor.gov/>) to obtain current and past Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Florida Auditor General link (<https://flauditor.gov/>) to the Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the District's website.

Standard: District's website contains 100% of the following information: Department of Financial Services link to obtain Annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the Florida Auditor General link (<https://flauditor.gov/>) to the results to the District's website for public inspection, and transmit to the State of Florida.

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

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

Achieved: Yes ☐ No ☐

SIGNATURES:

Chair/Vice Chair: _____

Date: _____

Printed Name: _____

Stevens Plantation Community Development District

District Manager: _____

Date: _____

Printed Name: _____

Stevens Plantation Community Development District

MINUTES OF MEETING
STEVENS PLANTATION COMMUNITY DEVELOPMENT DISTRICT

The Stevens Plantation Community Development District regular meeting of the Board of Supervisors was held on Thursday, June 5, 2025, and called to order at 6:28 p.m. at the Cornerstone Family Church, located at 2925 Canoe Creek Road, St. Cloud, FL 34772.

Present and constituting a quorum were:

David Meisner	Chairperson
Christopher Knothe	Assistant Secretary
Alicia Knothe	Assistant Secretary
Darline Valcin	Assistant Secretary

Also present were:

Michael Perez	District Manager, Inframark
Joseph Gonzalez	District Manager, Inframark
Kristen Trucco	District Counsel, Latham, Luna, Eden & Beaudine
Pete Glasscock	District Engineer, Hanson Walter & Associates
Nathaniel Anderson	Account Manager, Yellowstone Landscape
Peter Wittman	Branch Manager, Yellowstone Landscape
Kyle Goldberg	Field Inspection Coordinator, Inframark

FIRST ORDER OF BUSINESS

Call to Order and Roll Call

Mr. Gonzalez called the meeting to order at 6:28 p.m. and a quorum was established.

SECOND ORDER OF BUSINESS

Adoption of Agenda

On MOTION by Ms. Valcin, seconded by Mr. Knothe, with all in favor, the June 5, 2025 agenda was adopted.

THIRD ORDER OF BUSINESS

Public Comment Period

A resident mentioned at the last meeting that he had questions regarding the budget. He inquired about the utility payment and asked whether both fountains are on separate utility meters or if they are paid under one utility meter. His understanding from the previous meeting's discussion was that there is one meter for the west fountain and one meter for the east fountain and that the costs for both meters were discussed as being similar for the year. However, he noted that the eastern fountain operates more frequently than the western fountain.

The resident also mentioned that signs were placed around the ponds stating "No Trespassing," but people continue to trespass. He stated that he had spoken with the sheriff regarding the policy and that a form needs to be completed by management.

FOURTH ORDER OF BUSINESS**Consideration of Request from Stanley Martin Homes, LLC Regarding Contraction of District Boundary & Establishment of New CDD****A. Consideration of Resolution 2025-03, Approving Boundary Amendment****B. Review of Boundary Amendment Funding Agreement****C. Consideration of Cost Sharing Agreement****D. Consideration of Petition to Amend Boundaries****E. Consideration of Construction Plans****F. Consideration of Petition for Establishment of Stevens Plantation North Community Development District**

Ms. Trucco mentioned that the Board will recall from the last meeting that a representative from Stanley Martin Homes was present and presented the resolution to consent to the contraction of the CDD boundary because the developer is attempting to contract the CDD boundary and then establish their own CDD. Since that Board meeting, the funding agreement has been signed. Stanley Martin Homes has been paying for all CDD staff time to review the agreements and to amend the cost-sharing agreement. Ms. Trucco noted that on page 19 of the agenda, the specific changes can be seen.

Ms. Mackie introduced herself to the Board on account of Ms. Valcin not knowing who she is or whom she represents. Ms. Mackie mentioned that at the last meeting, the Board was presented with the documents that are in the agenda, and the only two that have changed are the funding agreement, which included certain changes suggested by District staff. The Board had given direction to execute those agreements subject to the revisions. The second document is the cost-share agreement. Ms. Mackie stated that she would be happy to review those redline changes with the Board if they wished to do so at this time.

Ms. Mackie mentioned that Stanley Martin Homes acquired approximately 135 acres north of Nolte Road that was originally intended to be part of the Stevens Plantation development. Around the 2007/2008 timeframe, a certain development was put on hold, and ultimately, Stanley Martin Homes purchased the property from the City some years later. Since then, they have been working through the development of that property and are now finalizing their development plan. Construction plans were requested at the last meeting and are included in the agenda package; however, they were not included in the original agenda from the April meeting.

Ms. Mackie stated that Stanley Martin Homes is contemplating near-final approval for the development of 320 single-family homes within that project. Because this development would no longer function as an interrelated community, Stanley Martin Homes is requesting a contraction of the acres associated with the development, in addition to a few acres owned by the City of Kissimmee that are no longer needed for District purposes. The boundary amendment petition is for approximately 145 acres, whereas the sample petition included for the Board's reference

83 regarding the actual establishment of the new district is for less than that. The 135 acres in question
84 represent the area for the 320 homes.

85 Ms. Mackie explained that the benefit to both the existing residents of the Stevens Plantation
86 CDD and the new district, which she noted had been requested at the last Board meeting to be
87 named separately from Stevens Plantation, to clearly distinguish the two. While this change had
88 not been incorporated into the materials in the agenda package, the suggestion is to name the new
89 district "North Nolte CDD" to provide a completely distinct identity from the existing CDD.

90 Ms. Mackie further stated that the benefit of this separation is that, after the contraction of the
91 District boundaries and the creation of the new district, each district would have the ability to
92 establish its own standard of maintenance within its community concerning CDD improvements.
93 This would ensure that the liability for maintenance and construction of new improvements would
94 not fall on the existing district, nor would the existing district be responsible for their continued
95 maintenance. Similarly, the new district would not have any control over the existing district.
96 Each district would have its own separate board, and no member of the new district's board would
97 be able to run for an open seat on the other district's board.

98 Ms. Mackie stated that Stevens Plantation would continue to control what happens within the
99 boundaries of its district and would not be subject to representation from the other district dictating
100 the standard or level of care. Ms. Mackie explained that the reason for the cost-share agreement
101 is because of the benefit the North District also receives from Nolte Road and the District's
102 maintenance of that road. Understanding that this maintenance is extensive, Ms. Mackie noted
103 that they have worked with District staff to develop an amount tied to the current methodology
104 based on what the property is currently assessed or would be assessed if 328 units were developed
105 on it.

106 Ms. Mackie further explained that this calculation determined the cost-share allocation for the
107 North District on an annual basis, but it would be subject to change based on three line items of
108 the budget related to that development or the maintenance of Nolte Road as established by the
109 methodology. To the extent that those line items increase pursuant to any action taken by the
110 Board in respect to the budget, the North District's cost share would also increase. The cost share
111 would equal two-thirds of the total budgeted cost for the maintenance of Nolte Road, based on
112 the methodology, and would continue to remain locked in moving forward.

113 Mr. Meisner opposed the contraction. Ms. Valcin was in favor of it. Ms. Valcin made a motion
114 to approve the contraction; however, there was no second, and the motion did not pass.

115
116 **FIFTH ORDER OF BUSINESS**
117 **A. ROA Liaison**

Staff Reports

Mr. Knothe mentioned that at the HOA meeting, there was a discussion regarding the fountain on the west side, which is still not running and has not been operational for some time.

B. Field Manager Report

Mr. Goldberg mentioned that Issue Number 2, the bollard, has been installed and is not on his property. Regarding Issues Number 4 and 17, the monuments are missing stones, and some parts are stained. Mr. Goldberg stated that he would like to propose a solution for the work. For Item 11, Mr. Goldberg noticed some erosion on Pond 1 and discovered a pipe leading from a resident's yard into the pond.

Ms. Trucco recommended that a demand letter be sent to the resident in light of the discovery of this pipe. Mr. Goldberg noted that multiple residents near this pipe are doing the same thing. Ms. Trucco asked the engineer to confirm whether the pipes are causing erosion damage to the pond bank.

Mr. Meisner mentioned that the management company needs to come up with a resolution to this issue. Ms. Trucco requested Yellowstone to provide a quote to repair the area and remove the pipes belonging to the residents.

Mr. Goldberg also stated that in the April report, Issue Number 23, is not an irrigation leak. Mr. Goldberg then reviewed the May report, noting that Issue Number 6 concerns the area damaged by the gas line. Mr. Goldberg reported that they have been monitoring the sod, with some areas recovering while others remain dead.

C. Yellowstone Report

Mr. Wittman mentioned that the grass has responded and most repairs have been completed. Mr. Wittman stated that the April and May inspections were performed.

i. Consideration of Yellowstone April Irrigation Repairs Proposal

On MOTION by Ms. Knothe and seconded by Ms. Valcin, with all in favor, Yellowstone April Irrigation Repairs Proposal in the amount of \$1,603.95 was approved.

ii. Consideration of Yellowstone May Irrigation Repairs Proposal

On MOTION by Ms. Knothe and seconded by Ms. Valcin, with all in favor, Yellowstone May Irrigation Repairs Proposal in the amount of \$2,033 was approved.

A proposal for replacing an outdated, malfunctioning controller and upgrading to a central controller was presented.

On MOTION by Ms. Knothe and seconded by Ms. Valcin, with all in favor, Yellowstone Controller Replacement Proposal in the amount of \$3,229.73 was approved.

iii. Consideration of Yellowstone Palm Tree Clean Up Proposal

On MOTION by Ms. Knothe and seconded by Ms. Valcin, with all in favor, Yellowstone Palm Tree Clean Up Proposal in the amount of \$605.70 was approved.

iv. Consideration of Yellowstone Conservation Area Cut Back Proposal

On MOTION by Ms. Knothe and seconded by Ms. Valcin, with all in favor, Yellowstone Conservation Area Cut Back Proposal in the amount of \$8,309.89 was approved.

On MOTION by Mr. Knothe and seconded by Ms. Valcin, with all in favor, hump work near residents' home with a not-to-exceed amount of \$2,500 was approved.

D. District Engineer

Mr. Glasscock mentioned that the Board had requested an overview of the skimmers. Mr. Glasscock stated that he reached out and spoke to someone regarding this matter, but there was not much communication. Mr. Glasscock called again today, and the person informed him that the skimmer maintenance will be scheduled.

E. District Counsel

Ms. Trucco mentioned the contraction information and stated that all foreclosures are finished. The next step is that the District has been sent a settlement statement that the CDD is required to sign, which applies to the settlement proceeds held in trust for the remaining four settlements on the properties that were in bond default. This is required for the bondholders, and the CDD must give permission to subtract the attorney's fees incurred by DSK Law Group for those foreclosure actions from the total settlement amount. The difference will then be authorized to be sent to the bondholders, as that is the settlement amount they agreed to. This ensures that the attorney's fees are paid from the settlement proceeds, so the CDD is not incurring that cost.

Ms. Trucco explained that, because the settlement agreements were already approved by the Board over several years, it is acceptable to move forward. However, she requested that Inframark confirm the attorney's fees and costs included in the settlement proceeds statement have not already been paid by the CDD. DSK has provided links to the invoices, which will be provided to Inframark for review. Once Inframark is comfortable, there would be no objection to signing off on the

settlement statement, which is required for the bondholders' approval before equalizing the assessments.

Ms. Trucco asked if there were any objections from the Board, and there were none. Ms. Trucco further stated that there is \$340,000 in a trust account, with \$92,000, representing the outstanding attorney's fees. By authorizing this, the District would allow \$92,000 to be paid toward attorney's fees and \$243,000 to be paid to the bondholders.

F. District Manager

i. Review of the First Quarter Website Audit

ii. Review of the Registered Voters Letter (1,071)

Mr. Perez reviewed the first-quarter website audit and the registered voters letter.

SIXTH ORDER OF BUSINESS

Business Items

A. Consideration of Resolution 2025-02, Approving the Fiscal Year 2025-2026 Proposed Budget and Setting Public Hearing

On MOTION by Ms. Valcin, seconded by Ms. Knothe, with all in favor, Resolution 2025-02, Approving the Fiscal Year 2025-2026 Proposed Budget and Setting Public Hearing was adopted.

B. Review of the Fiscal Year 2024 Audit Report

On MOTION by Ms. Valcin, seconded by Mr. Knothe, with all in favor, Fiscal Year 2024 Audit Report was approved.

SEVENTH ORDER OF BUSINESS

Business Administration

A. Consideration of Regular Meeting Minutes from April 3, 2025

On MOTION by Mr. Knothe, seconded by Ms. Knothe, with all in favor, meeting minutes from April 3, 2025, were approved.

B. Review of Financials

On MOTION by Ms. Valcin, seconded by Ms. Knothe, with all in favor, the financials were approved.

C. Review of Check Register

On MOTION by Ms. Valcin, seconded by Ms. Knothe, with all in favor, the Check Register was approved.

214

215 **EIGHTH ORDER OF BUSINESS****Supervisor Requests**

216 There were no requests at this time.

217

218 **NINTH ORDER OF BUSINESS****Adjournment**

219

On MOTION by Ms. Valcin, seconded by Mr. Meisner, with all in favor, the Board adjourned the meeting at 8:18 p.m.

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222

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225 _____
Secretary / Assistant Secretary_____
Chairperson / Vice Chairperson

**Stevens Plantation
Community Development District**

Financial Report

May 31, 2025



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STEVENS PLANTATION
Community Development District

Financial Statements

(Unaudited)

May 31, 2025

STEVENS PLANTATION
Community Development District

Governmental Funds

Balance Sheet
May 31, 2025

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2003 DEBT SERVICE FUND	TOTAL
<u>ASSETS</u>			
Cash - Checking Account	\$ 147,043	\$ -	\$ 147,043
Due From Other Funds	85,883	-	85,883
Investments:			
Money Market Account	1,178,046	-	1,178,046
Interest Account	-	319,784	319,784
Prepayment Account A	-	422,214	422,214
Prepayment Account B	-	4,128,074	4,128,074
Reserve Fund A	-	1,036	1,036
Reserve Fund B	-	77,732	77,732
Ret Reserve A	-	1	1
Ret Reserve B	-	11,453	11,453
Revenue Fund	-	3,634,855	3,634,855
TOTAL ASSETS	\$ 1,410,972	\$ 8,595,149	\$ 10,006,121
<u>LIABILITIES</u>			
Accounts Payable	\$ 8,794	\$ -	\$ 8,794
Accrued Expenses	95,348	-	95,348
Mature Bonds Payable	-	6,635,907	6,635,907
Mature Interest Payable	-	2,544,082	2,544,082
Due To Other Funds	-	85,883	85,883
TOTAL LIABILITIES	104,142	9,265,872	9,370,014
<u>FUND BALANCES</u>			
Assigned to:			
Operating Reserves	192,976	-	192,976
Reserves - Capital Projects	57,000	-	57,000
Reserves - Irrigation System	68,043	-	68,043
Reserves - Landscape/Hardscape	31,794	-	31,794
Reserves-Misc. Site Improvement	40,000	-	40,000
Reserves - Water System	71,585	-	71,585
Unassigned:	845,432	(670,723)	174,709
TOTAL FUND BALANCES	\$ 1,306,830	\$ (670,723)	\$ 636,107
TOTAL LIABILITIES & FUND BALANCES	\$ 1,410,972	\$ 8,595,149	\$ 10,006,121

STEVENS PLANTATION

Community Development District

General Fund**Statement of Revenues, Expenditures and Changes in Fund Balances**

For the Period Ending May 31, 2025

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<u>REVENUES</u>				
Interest - Investments	\$ 2,000	\$ 1,334	\$ 26,555	\$ 25,221
Interest - Tax Collector	100	75	1,073	998
Special Assmnts- Tax Collector	931,920	931,920	904,152	(27,768)
Special Assmnts- Discounts	(37,277)	(37,277)	(33,671)	3,606
TOTAL REVENUES	896,743	896,052	898,109	2,057

EXPENDITURES**Administration**

P/R-Board of Supervisors	6,000	4,000	3,000	1,000
FICA Taxes	459	306	230	76
ProfServ-Arbitrage Rebate	700	700	-	700
ProfServ-Engineering	10,000	6,666	1,613	5,053
ProfServ-Legal Services	35,000	23,334	15,990	7,344
ProfServ-Mgmt Consulting	67,187	44,791	44,791	-
ProfServ-Property Appraiser	593	593	211	382
Auditing Services	4,500	4,500	4,600	(100)
Postage and Freight	1,500	1,000	12	988
Insurance - General Liability	24,822	24,822	23,949	873
Printing and Binding	1,500	1,000	-	1,000
Legal Advertising	2,553	290	-	290
Misc-Assessment Collection Cost	18,638	18,638	17,410	1,228
Misc-Contingency	2,500	1,667	3,251	(1,584)
Annual District Filing Fee	175	175	230	(55)
Cap Outlay-ADA Requirements	3,500	1,164	1,344	(180)
Total Administration	179,627	133,646	116,631	17,015

STEVENS PLANTATION
Community Development District

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending May 31, 2025

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<u>Field</u>				
ProfServ-Field Management	19,096	12,731	12,731	-
Contracts-Lake and Wetland	19,656	13,104	12,480	624
Contracts-Fountain	6,048	4,032	3,024	1,008
Contracts-Landscape	183,330	122,220	117,163	5,057
Utility - General	47,250	31,500	32,051	(551)
Electricity - Streetlights	122,760	81,840	70,119	11,721
R&M-Common Area	25,000	16,667	1,383	15,284
R&M-Fountain	7,500	5,000	950	4,050
R&M-Irrigation	50,000	33,333	44,640	(11,307)
R&M-Plant Replacement	40,000	26,667	34,485	(7,818)
R&M-Pressure Washing	7,500	7,500	-	7,500
Misc-Hurricane Expense	-	-	11,900	(11,900)
Misc-Contingency	50,000	33,333	4,394	28,939
Reserve - Capital Projects	75,000	75,000	-	75,000
Reserves - Irrigation System	25,000	25,000	-	25,000
Reserve - Other	25,000	25,000	-	25,000
Total Field	703,140	512,927	345,320	167,607
<u>ROA-Other Community</u>				
Utility - General	2,000	1,375	1,509	(134)
R&M-Grounds	12,138	8,092	5,058	3,034
Total ROA-Other Community	14,138	9,467	6,567	2,900
TOTAL EXPENDITURES	896,905	656,040	468,518	187,522
Excess (deficiency) of revenues				
Over (under) expenditures	(162)	240,012	429,591	189,579
<u>OTHER FINANCING SOURCES (USES)</u>				
Contribution to (Use of) Fund Balance	(162)	-	-	-
TOTAL FINANCING SOURCES (USES)	(162)	-	-	-
Net change in fund balance	\$ (162)	\$ 240,012	\$ 429,591	\$ 189,579
FUND BALANCE, BEGINNING (OCT 1, 2024)	877,239	877,239	877,239	
FUND BALANCE, ENDING	\$ 877,077	\$ 1,117,251	\$ 1,306,830	

STEVENS PLANTATION
Community Development District

Series 2003 Debt Service Fund

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending May 31, 2025

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ -	\$ 205,715	\$ 205,715
Special Assmnts- Tax Collector	376,969	376,969	365,703	(11,266)
Special Assmnts- Discounts	(15,079)	(15,079)	(13,619)	1,460
TOTAL REVENUES	361,890	361,890	557,799	195,909
<u>EXPENDITURES</u>				
<u>Administration</u>				
ProfServ-Dissemination Agent	1,500	1,500	1,500	-
ProfServ-Legal Services	10,000	10,000	-	10,000
ProfServ-Special Assessment	7,725	7,725	7,725	-
ProfServ-Trustee Fees	5,500	5,500	-	5,500
Misc-Assessment Collection Cost	7,539	7,539	7,042	497
Total Administration	32,264	32,264	16,267	15,997
<u>Debt Service</u>				
Debt Retirement Series A	280,000	280,000	-	280,000
Interest Expense Series A	312,400	312,400	-	312,400
Total Debt Service	592,400	592,400	-	592,400
TOTAL EXPENDITURES	624,664	624,664	16,267	608,397
Excess (deficiency) of revenues				
Over (under) expenditures	(262,774)	(262,774)	541,532	804,306
<u>OTHER FINANCING SOURCES (USES)</u>				
Contribution to (Use of) Fund Balance	(262,774)	-	-	-
TOTAL FINANCING SOURCES (USES)	(262,774)	-	-	-
Net change in fund balance	\$ (262,774)	\$ (262,774)	\$ 541,532	\$ 804,306
FUND BALANCE, BEGINNING (OCT 1, 2024)	(1,212,255)	(1,212,255)	(1,212,255)	
FUND BALANCE, ENDING	\$ (1,475,029)	\$ (1,475,029)	\$ (670,723)	

STEVENS PLANTATION
Community Development District

Notes to the Financial Statements

May 31, 2025

General Fund

► **Assets**

■ **Cash and Investments** - In order to maximize liquidity of cash, the District has invested funds in a Money Market Account (See Cash & Investments Report for further notes and details).

■ **Due To/From Other Funds \$85,883** - \$85,883 is due to the General Fund from the Debt Service Fund.

	General Fund	Debt Service
Dir & Con 17 - DKS 2018, 2019, 2020 Invcs	\$ 63,064	\$ (63,064)
Dir & Con 18 - DKS Feb & May 2022 Invcs	5,660	(5,660)
Dir & Con 19 - DKS March & April 2023 Invcs	580	(580)
Dir & Con 20 - DKS May 2023 Invcs	997	(997)
Dir & Con 21 - DKS August 2023 Invcs	480	(480)
Dir & Con 22 - DKS September 2023 Invcs	360	(360)
Dir & Con 23 - DKS May 2024 Invcs	6,897	(6,897)
Dir & Con 24 - DKS June 2024 Invcs	6,746	(6,746)
Dir & Con 25 - DKS July 2024 Invcs	1,100	(1,100)
Total	\$ 85,883	\$ (85,883)

► **Liabilities**

■ **Accounts Payable \$8,794** - Represents posted invoices that were paid in June 2025.

■ **Accrued Expenses \$95,348** - General fund unbilled expenses and unpaid DKS invoices pending receipt of funds from bondholders to cover the expense.

Direction and Consent #17	\$ 63,064
Direction and Consent #18	5,660
Direction and Consent #19	580
Direction and Consent #20	997
Direction and Consent #21	480
Direction and Consent #22	360
Direction and Consent #23	6,897
Direction and Consent #24	6,746
Direction and Consent #25	1,100
OUC -Streetlights & Water	9,250
TOHO - Water/Reclaimed Water	215
Total	\$ 95,348

► **Fund Balance**

■ **Assigned Fund Balance** - Per the FY24 adopted budget.

Operating Reserves	\$ 192,976
Reserves - Capital Projects	57,000
Reserves - Irrigation System	68,043
Reserves - Landscape/Hardscape	31,794
Reserves - Misc. Site Improvement	40,000
Reserves - Water System	71,585
Total	\$ 461,398

Debt Service Fund

► **Liabilities**

■ **Mature Bonds Payable** - The value of Series 2003A Bond unpaid principal as reported in the FY24 audit report.

■ **Mature Interest Payable** - The value of Series 2003A Bond unpaid interest as reported in the FY24 audit report.

■ **Due To Other Funds** - Directions & Consents #17 thru #25 reimbursements due to the General Fund remain unpaid.

Notes to the Financial Statements

May 31, 2025

Financial Overview / Highlights

- The Total Non-Ad Valorem assessments are approximately 97% collected compared to 97% during the same period last year.
- The General Fund expenditures are approximately 71% of the YTD budget.

Variance Analysis

	YTD Budget	YTD Actual	% of Budget	Explanation
Expenditures - General Fund				
<u>Administrative</u>				
ProfServ - Engineering	\$ 6,666	\$ 1,613	24%	Hanson, Walter & Assoc services thru 4/30/25.
ProfServ - Legal Services	\$ 23,334	\$ 15,990	69%	Latham, Luna, Eden & Beaudine LLP services thru 5/31/25.
Auditing Services	\$ 3,900	\$ 4,600	118%	Grau's FY24 Audit field work and completion costs.
Insurance - General Liability	\$ 24,822	\$ 23,949	96%	Insurance is paid in full for FY 2025.
Misc - Contingency	\$ 1,667	\$ 3,251	195%	Record storage fee \$315/mo; ADP fees; Site One finance charge \$467; Rental facility fees for meetings.
Cap Outlay-ADA Requirements	\$ 1,164	\$ 1,344	115%	ADA PDF Website Services billed quarterly \$388; GoDaddy email renewal \$179.
<u>Field</u>				
Contracts - Lake & Wetland	\$ 13,104	\$ 12,480	95%	Sitex Aquatics \$1,560/mo.
Contracts - Fountain	\$ 4,032	\$ 3,024	75%	Techni-Pools service increased from \$480/mo to \$528/mo beginning January 2025.
Contracts-Landscape	\$ 122,220	\$ 117,163	96%	Services are provided by Yellowstone Landscaping. The contracted fees increased to \$15,278/mo in October 2024. \$1,011 is allocated to the ROA Grounds expense line item each month.
Utility-General	\$ 31,500	\$ 32,051	102%	Water and Reclaimed Water services thru 4/15/25 provided by TOHO and Orlando Utilities Commission services thru 4/17/25 were reviewed and verified.
Electricity-Streetlights	\$ 81,840	\$ 70,119	86%	Orlando Utility Commission streetlighting electricity service thru 4/17/25 costs were reviewed and verified.
R&M - Irrigation	\$ 33,333	\$ 44,640	134%	SiteOne Landscape Supply-10HP Centrifugal Boost pump & installation \$29,516., repairs proformed by Yellowstone Landscaping and Hoover Pumping Systmes One Year Service Agreement \$2,290.
R&M - Plant Replacement	\$ 26,667	\$ 34,485	129%	Yellowstone Landscape - Reviewed and verified.
Misc-Hurricane Expense	\$ -	\$ 11,900	n/a	Clean-up costs for damages caused by seasonal hurricanes.
Misc-Contingency	\$ 33,333	\$ 4,394	13%	Evergreen Holiday Lights & Storage \$1,630; Propet Dogipot supplies \$995. x2

STEVENS PLANTATION
Community Development District

Supporting Schedules

May 31, 2025

STEVENS PLANTATION
Community Development District

Non-Ad Valorem Special Assessments - Osceola County Tax Collector
(Monthly Collection Distributions)
For the Fiscal Year Ending September 30, 2025

					ALLOCATION BY FUND	
Date Received	Net Amount Received	Discount / (Penalties) Amount	Collection Cost	Gross Amount Received	General Fund	Series 2003 Debt Service Fund
Assessments Levied				\$ 1,308,974	\$ 932,005	\$ 376,969
Allocation %				100%	71%	29%
11/18/24	\$ 8,194	\$ 417	\$ 167	\$ 8,778	\$ 6,250	\$ 2,528
11/22/24	187,756	7,983	3,832	199,571	142,097	57,474
12/11/24	832,217	35,384	16,984	884,586	629,836	254,750
12/20/24	30,557	1,165	624	32,346	23,031	9,315
01/09/25	3,550	112	72	3,735	2,659	1,076
01/09/25	70,139	2,232	1,431	73,802	52,548	21,254
02/10/25	8,904	185	182	9,271	6,601	2,670
02/10/25	924	14	19	958	682	276
03/10/25	17,058	176	348	17,582	12,519	5,063
04/09/25	25,588	-	522	26,110	18,591	7,519
05/12/25	13,225	(379)	270	13,115	9,338	3,777
TOTAL	\$ 1,198,114	\$ 47,291	\$ 24,451	\$ 1,269,855	\$ 904,152	\$ 365,703
% COLLECTED					97%	97%
TOTAL OUTSTANDING					\$ 39,119	\$ 27,853
					\$ 11,266	

STEVENS PLANTATION
Community Development District

Cash and Investment Report
May 31, 2025

<u>ACCOUNT NAME</u>	<u>BANK NAME</u>	<u>INVESTMENT TYPE</u>	<u>MATURITY</u>	<u>YIELD</u>	<u>BALANCE</u>
GENERAL FUND					
Checking Account - Operating	Bank United 4749	Business Ckg	n/a	0.00%	\$ 147,043
Money Market Account	Bank United 2904	Money Market	n/a	4.06%	1,178,046
				Subtotal	<u>\$ 1,325,089</u>
DEBT SERVICE & CONSTRUCTION FUNDS					
Series 2003 Interest Account B	US Bank	US Bank MMA	n/a	3.97%	\$ 319,784
Series 2003 Prepayment Account A	US Bank	US Bank MMA	n/a	3.97%	422,214
Series 2003 Prepayment Account B	US Bank	US Bank MMA	n/a	3.97%	4,128,074
Series 2003 Reserve A Account	US Bank	US Bank MMA	n/a	3.97%	1,036
Series 2003 Reserve B Account	US Bank	US Bank MMA	n/a	3.97%	77,732
Series 2003 Ret Reserve Account A	US Bank	US Bank MMA	n/a	3.97%	1
Series 2003 Customer Rt. Reserve B	US Bank	US Bank MMA	n/a	3.97%	11,453
Series 2003 Revenue	US Bank	US Bank MMA	n/a	3.97%	3,634,855
				Subtotal	<u>\$ 8,595,149</u>
				Total	<u>\$ 9,920,238</u>

Total Outstanding Deposits

**Stevens Plantation
Community Development District**

Financial Report

June 30, 2025



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STEVENS PLANTATION
Community Development District

Financial Statements

(Unaudited)

June 30, 2025

STEVENS PLANTATION
Community Development District

Governmental Funds

Balance Sheet
June 30, 2025

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2003 DEBT SERVICE FUND	TOTAL
<u>ASSETS</u>			
Cash - Checking Account	\$ 114,818	\$ -	\$ 114,818
Due From Other Funds	85,883	-	85,883
Investments:			
Money Market Account	1,181,918	-	1,181,918
Interest Account	-	320,862	320,862
Prepayment Account A	-	423,638	423,638
Prepayment Account B	-	4,128,074	4,128,074
Reserve Fund A	-	1,036	1,036
Reserve Fund B	-	77,732	77,732
Ret Reserve A	-	1	1
Ret Reserve B	-	11,492	11,492
Revenue Fund	-	3,670,682	3,670,682
TOTAL ASSETS	\$ 1,382,619	\$ 8,633,517	\$ 10,016,136
<u>LIABILITIES</u>			
Accounts Payable	\$ 14,373	\$ -	\$ 14,373
Accrued Expenses	95,348	-	95,348
Mature Bonds Payable	-	6,635,907	6,635,907
Mature Interest Payable	-	2,544,082	2,544,082
Due To Other Funds	-	85,883	85,883
TOTAL LIABILITIES	109,721	9,265,872	9,375,593
<u>FUND BALANCES</u>			
Assigned to:			
Operating Reserves	192,976	-	192,976
Reserves - Capital Projects	57,000	-	57,000
Reserves - Irrigation System	68,043	-	68,043
Reserves - Landscape/Hardscape	31,794	-	31,794
Reserves-Misc. Site Improvement	40,000	-	40,000
Reserves - Water System	71,585	-	71,585
Unassigned:	811,500	(632,355)	179,145
TOTAL FUND BALANCES	\$ 1,272,898	\$ (632,355)	\$ 640,543
TOTAL LIABILITIES & FUND BALANCES	\$ 1,382,619	\$ 8,633,517	\$ 10,016,136

STEVENS PLANTATION
Community Development District

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending June 30, 2025

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<u>REVENUES</u>				
Interest - Investments	\$ 2,000	\$ 1,500	\$ 30,425	\$ 28,925
Interest - Tax Collector	100	75	1,073	998
Special Assmnts- Tax Collector	931,920	931,920	927,171	(4,749)
Special Assmnts- Discounts	(37,277)	(37,277)	(32,980)	4,297
TOTAL REVENUES	896,743	896,218	925,689	29,471
<u>EXPENDITURES</u>				
<u>Administration</u>				
P/R-Board of Supervisors	6,000	5,000	3,600	1,400
FICA Taxes	459	383	275	108
ProfServ-Arbitrage Rebate	700	700	-	700
ProfServ-Engineering	10,000	7,500	1,613	5,887
ProfServ-Legal Services	35,000	26,250	15,990	10,260
ProfServ-Mgmt Consulting	67,187	50,390	50,390	-
ProfServ-Property Appraiser	593	593	211	382
Auditing Services	4,500	4,500	4,600	(100)
Postage and Freight	1,500	1,125	12	1,113
Insurance - General Liability	24,822	24,822	23,949	873
Printing and Binding	1,500	1,125	-	1,125
Legal Advertising	2,553	290	-	290
Misc-Assessment Collection Cost	18,638	18,638	17,884	754
Misc-Contingency	2,500	1,875	6,123	(4,248)
Annual District Filing Fee	175	175	230	(55)
Cap Outlay-ADA Requirements	3,500	3,112	1,344	1,768
Total Administration	179,627	146,478	126,221	20,257

STEVENS PLANTATION
Community Development District

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending June 30, 2025

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<u>Field</u>				
ProfServ-Field Management	19,096	14,322	14,322	-
Contracts-Lake and Wetland	19,656	14,742	14,040	702
Contracts-Fountain	6,048	4,536	3,024	1,512
Contracts-Landscape	183,330	137,498	128,394	9,104
Utility - General	47,250	35,438	45,812	(10,374)
Electricity - Streetlights	122,760	92,070	79,409	12,661
R&M-Common Area	25,000	18,750	1,383	17,367
R&M-Fountain	7,500	5,625	950	4,675
R&M-Irrigation	50,000	37,500	54,867	(17,367)
R&M-Plant Replacement	40,000	30,000	34,485	(4,485)
R&M-Pressure Washing	7,500	7,500	-	7,500
Misc-Hurricane Expense	-	-	11,900	(11,900)
Misc-Contingency	50,000	37,500	4,394	33,106
Reserve - Capital Projects	75,000	75,000	-	75,000
Reserves - Irrigation System	25,000	25,000	-	25,000
Reserve - Other	25,000	25,000	-	25,000
Total Field	703,140	560,481	392,980	167,501
<u>ROA-Other Community</u>				
Utility - General	2,000	1,500	1,725	(225)
R&M-Grounds	12,138	9,104	9,104	-
Total ROA-Other Community	14,138	10,604	10,829	(225)
TOTAL EXPENDITURES	896,905	717,563	530,030	187,533
Excess (deficiency) of revenues				
Over (under) expenditures	(162)	178,655	395,659	217,004
<u>OTHER FINANCING SOURCES (USES)</u>				
Contribution to (Use of) Fund Balance	(162)	-	-	-
TOTAL FINANCING SOURCES (USES)	(162)	-	-	-
Net change in fund balance	\$ (162)	\$ 178,655	\$ 395,659	\$ 217,004
FUND BALANCE, BEGINNING (OCT 1, 2024)	877,239	877,239	877,239	
FUND BALANCE, ENDING	\$ 877,077	\$ 1,055,894	\$ 1,272,898	

STEVENS PLANTATION
Community Development District

Series 2003 Debt Service Fund

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending June 30, 2025

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ -	\$ 234,684	\$ 234,684
Special Assmnts- Tax Collector	376,969	376,969	375,014	(1,955)
Special Assmnts- Discounts	(15,079)	(15,079)	(13,340)	1,739
TOTAL REVENUES	361,890	361,890	596,358	234,468
<u>EXPENDITURES</u>				
<u>Administration</u>				
ProfServ-Dissemination Agent	1,500	1,500	1,500	-
ProfServ-Legal Services	10,000	10,000	-	10,000
ProfServ-Special Assessment	7,725	7,725	7,725	-
ProfServ-Trustee Fees	5,500	5,500	-	5,500
Misc-Assessment Collection Cost	7,539	7,539	7,233	306
Total Administration	32,264	32,264	16,458	15,806
<u>Debt Service</u>				
Debt Retirement Series A	280,000	280,000	-	280,000
Interest Expense Series A	312,400	312,400	-	312,400
Total Debt Service	592,400	592,400	-	592,400
TOTAL EXPENDITURES	624,664	624,664	16,458	608,206
Excess (deficiency) of revenues Over (under) expenditures	(262,774)	(262,774)	579,900	842,674
<u>OTHER FINANCING SOURCES (USES)</u>				
Contribution to (Use of) Fund Balance	(262,774)	-	-	-
TOTAL FINANCING SOURCES (USES)	(262,774)	-	-	-
Net change in fund balance	\$ (262,774)	\$ (262,774)	\$ 579,900	\$ 842,674
FUND BALANCE, BEGINNING (OCT 1, 2024)	(1,212,255)	(1,212,255)	(1,212,255)	
FUND BALANCE, ENDING	\$ (1,475,029)	\$ (1,475,029)	\$ (632,355)	

STEVENS PLANTATION
Community Development District

Notes to the Financial Statements

June 30, 2025

General Fund

► **Assets**

■ **Cash and Investments** - In order to maximize liquidity of cash, the District has invested funds in a Money Market Account (See Cash & Investments Report for further notes and details).

■ **Due To/From Other Funds \$85,883** - \$85,883 is due to the General Fund from the Debt Service Fund.

	General Fund	Debt Service
Dir & Con 17 - DKS 2018, 2019, 2020 Invcs	\$ 63,064	\$ (63,064)
Dir & Con 18 - DKS Feb & May 2022 Invcs	5,660	(5,660)
Dir & Con 19 - DKS March & April 2023 Invcs	580	(580)
Dir & Con 20 - DKS May 2023 Invcs	997	(997)
Dir & Con 21 - DKS August 2023 Invcs	480	(480)
Dir & Con 22 - DKS September 2023 Invcs	360	(360)
Dir & Con 23 - DKS May 2024 Invcs	6,897	(6,897)
Dir & Con 24 - DKS June 2024 Invcs	6,746	(6,746)
Dir & Con 25 - DKS July 2024 Invcs	1,100	(1,100)
Total	\$ 85,883	\$ (85,883)

► **Liabilities**

■ **Accounts Payable \$14,373** - Represents posted invoices that were paid in July 2025.

■ **Accrued Expenses \$95,348** - General fund unbilled expenses and unpaid DKS invoices pending receipt of funds from bondholders to cover the expense.

Direction and Consent #17	\$ 63,064
Direction and Consent #18	5,660
Direction and Consent #19	580
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Direction and Consent #25	1,100
OUC -Streetlights & Water	9,250
TOHO - Water/Reclaimed Water	215
Total	\$ 95,348

► **Fund Balance**

■ **Assigned Fund Balance** - Per the FY24 adopted budget.

Operating Reserves	\$ 192,976
Reserves - Capital Projects	57,000
Reserves - Irrigation System	68,043
Reserves - Landscape/Hardscape	31,794
Reserves - Misc. Site Improvement	40,000
Reserves - Water System	71,585
Total	\$ 461,398

Debt Service Fund

► **Liabilities**

■ **Mature Bonds Payable** - The value of Series 2003A Bond unpaid principal as reported in the FY24 audit report.

■ **Mature Interest Payable** - The value of Series 2003A Bond unpaid interest as reported in the FY24 audit report.

■ **Due To Other Funds** - Directions & Consents #17 thru #25 reimbursements due to the General Fund remain unpaid.

Notes to the Financial Statements

June 30, 2025

Financial Overview / Highlights

- ▶ The Total Non-Ad Valorem assessments are approximately 99% collected compared to 100% during the same period last year.
- ▶ The General Fund expenditures are approximately 74% of the YTD budget.

Variance Analysis

	YTD Budget	YTD Actual	% of Budget	Explanation
Expenditures - General Fund				
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Insurance - General Liability	\$ 24,822	\$ 23,949	96%	Insurance is paid in full for FY 2025.
Misc - Contingency	\$ 1,875	\$ 6,123	327%	Record storage fee \$315/mo; 2025-26 O&M Assmnt Methodology fee \$2,500; ADP fees; Site One finance charge \$467; Rental facility fees for meetings.
Cap Outlay-ADA Requirements	\$ 1,164	\$ 1,344	115%	ADA PDF Website Services billed quarterly \$388; GoDaddy email renewal \$179.
<u>Field</u>				
Contracts - Lake & Wetland	\$ 14,742	\$ 14,040	95%	Sitex Aquatics \$1,560/mo.
Contracts - Fountain	\$ 4,536	\$ 3,024	67%	Techni-Pools service increased from \$480/mo to \$528/mo beginning January 2025. Vendor hasn't billed since March. Emailed M. Perez for more information.
Contracts-Landscape	\$ 137,498	\$ 128,394	93%	Services are provided by Yellowstone Landscaping. The contracted fees increased to \$15,278/mo in October 2024. \$1,011 is allocated to the ROA Grounds expense line item each month.
Utility-General	\$ 35,438	\$ 45,812	129%	Includes Water and Reclaimed Water services provided by TOHO and Orlando Utilities Commission services.
Electricity-Streetlights	\$ 92,070	\$ 79,409	86%	Orlando Utility Commission streetlighting electricity service was reviewed and verified.
R&M - Irrigation	\$ 37,500	\$ 54,867	146%	SiteOne Landscape - 10HP Centrifugal Boost pump & installation \$29,516; Yellowstone Landscaping - One Year Service Agreement \$2,290; Addtl repairs.
R&M - Plant Replacement	\$ 30,000	\$ 34,485	115%	Yellowstone Landscape - Reviewed and verified.
Misc-Hurricane Expense	\$ -	\$ 11,900	n/a	Clean-up costs for damages caused by seasonal hurricanes.
Misc-Contingency	\$ 37,500	\$ 4,394	12%	Evergreen Holiday Lights & Storage \$1,630; Propet Dogipot supplies \$1,990; Backflow rprs \$775.

STEVENS PLANTATION
Community Development District

Supporting Schedules

June 30, 2025

STEVENS PLANTATION
Community Development District

Non-Ad Valorem Special Assessments - Osceola County Tax Collector
(Monthly Collection Distributions)
For the Fiscal Year Ending September 30, 2025

					ALLOCATION BY FUND	
Date Received	Net Amount Received	Discount / (Penalties) Amount	Collection Cost	Gross Amount Received	General Fund	Series 2003 Debt Service Fund
Assessments Levied				\$ 1,308,974	\$ 932,005	\$ 376,969
Allocation %				100%	71%	29%
11/18/24	\$ 8,194	\$ 417	\$ 167	\$ 8,778	\$ 6,250	\$ 2,528
11/22/24	187,756	7,983	3,832	199,571	142,097	57,474
12/11/24	832,217	35,384	16,984	884,586	629,836	254,750
12/20/24	30,557	1,165	624	32,346	23,031	9,315
01/09/25	3,550	112	72	3,735	2,659	1,076
01/09/25	70,139	2,232	1,431	73,802	52,548	21,254
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02/10/25	924	14	19	958	682	276
03/10/25	17,058	176	348	17,582	12,519	5,063
04/09/25	25,588	-	522	26,110	18,591	7,519
05/12/25	13,225	(379)	270	13,115	9,338	3,777
06/09/25	3,641	(108)	74	3,607	2,568	1,039
06/16/25	28,992	(862)	592	28,722	20,451	8,272
TOTAL	\$ 1,230,747	\$ 46,321	\$ 25,117	\$ 1,302,184	\$ 927,171	\$ 375,014
% COLLECTED					99%	99%
TOTAL OUTSTANDING					\$ 4,834	\$ 1,955

STEVENS PLANTATION
Community Development District

Cash and Investment Report
June 30, 2025

<u>ACCOUNT NAME</u>	<u>BANK NAME</u>	<u>INVESTMENT TYPE</u>	<u>MATURITY</u>	<u>YIELD</u>	<u>BALANCE</u>
GENERAL FUND					
Checking Account - Operating	Bank United 4749	Business Ckg	n/a	0.00%	\$ 114,818
Money Market Account	Bank United 2904	Money Market	n/a	4.06%	1,181,918
				Subtotal	<u>\$ 1,296,736</u>
DEBT SERVICE & CONSTRUCTION FUNDS					
Series 2003 Interest Account B	US Bank	US Bank MMA	n/a	3.94%	\$ 320,862
Series 2003 Prepayment Account A	US Bank	US Bank MMA	n/a	3.94%	423,638
Series 2003 Prepayment Account B	US Bank	US Bank MMA	n/a	3.94%	4,128,074
Series 2003 Reserve A Account	US Bank	US Bank MMA	n/a	3.94%	1,036
Series 2003 Reserve B Account	US Bank	US Bank MMA	n/a	3.94%	77,732
Series 2003 Ret Reserve Account A	US Bank	US Bank MMA	n/a	3.94%	1
Series 2003 Customer Rt. Reserve B	US Bank	US Bank MMA	n/a	3.94%	11,492
Series 2003 Revenue	US Bank	US Bank MMA	n/a	3.94%	3,670,682
				Subtotal	<u>\$ 8,633,517</u>
				Total	<u>\$ 9,930,253</u>

Bank Account Statement

Stevens Plantation CDD

Tuesday, July 15, 2025
Page 1
MPOLANEC

Bank Account No.

4749

Statement No.

06-25

Statement Date

06/30/2025

G/L Account No. 101002 Balance	114,818.01	Statement Balance	120,863.66
		Outstanding Deposits	0.00
Positive Adjustments	0.00		
		Subtotal	120,863.66
Subtotal	114,818.01	Outstanding Checks	-6,045.65
Negative Adjustments	0.00		
		Ending Balance	114,818.01
Ending G/L Balance	114,818.01		

Posting Date	Document Type	Document No.	Vendor	Description	Amount
Outstanding Checks					
06/24/2025	Payment	100073	INFRAMARK LLC	Inv: 151874	-26.65
06/24/2025	Payment	100074	REAL ESTATE ECONOMETRICS	Inv: 630	-2,500.00
06/24/2025	Payment	100075	LATHAM,LUNA,EDEN & BEAUDINE	Inv: 140851, Inv: 141311	-1,184.00
06/24/2025	Payment	100076	SITEX AQUATICS LLC	Inv: 10085-B	-1,560.00
06/24/2025	Payment	100077	AARON'S BACKFLOW SERVICES, INC	Inv: 41222	-775.00
Total Outstanding Checks					-6,045.65
Outstanding Deposits					
Total Outstanding Deposits					

Fund Total	<u>\$39,062.29</u>
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STEVENS PLANTATION COMMUNITY DEVELOPMENT DISTRICT
Payment Register by Fund
For the Period from 05/01/2025 to 05/31/2025
(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
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SERIES 2003 DEBT SERVICE FUND - 201

CHECK # 860							
201	05/13/25	STEVENS PLANTATION % U.S. BANK N.A.	050925-SER2003	TRANSFER FY25 ASSESSMENTS - May/25	TRANSFER FY25ASSESSMENTS	131000	\$3,808.51
Check Total							\$3,808.51
Fund Total							\$3,808.51

Total Checks Paid	\$42,870.80
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STEVENS PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund

For the Period from 06/01/2025 to 06/30/2025

(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
GENERAL FUND - 001							
CHECK # 100071							
001	06/04/25	YELLOWSTONE LANDSCAPE	920814	Irrigation repairs March 2025	March 2025 LANDSCAPE MAINT	546041-53901	\$6,835.33
Check Total							\$6,835.33
CHECK # 100072							
001	06/18/25	YELLOWSTONE LANDSCAPE	928942	April 2025 Irrigation repairs	R&M-Irrigation	546041-53901	\$2,451.91
001	06/18/25	YELLOWSTONE LANDSCAPE	928941	May 2025 Irrigation repairs, Nolte Rd.	R&M-Irrigation	546041-53901	\$907.10
001	06/18/25	YELLOWSTONE LANDSCAPE	931506	June 2025 Monthly landscape maintenance	Contracts-Landscape	534050-53901	\$15,277.50
Check Total							\$18,636.51
CHECK # 100073							
001	06/24/25	INFRAMARK LLC	151874	Domain renewal	Misc-Contingency	549900-51301	\$26.65
Check Total							\$26.65
CHECK # 100074							
001	06/24/25	REAL ESTATE ECONOMETRICS	630	2025 - 2026 O&M Assessment methodology work	Misc-Contingency	549900-51301	\$2,500.00
Check Total							\$2,500.00
CHECK # 100075							
001	06/24/25	LATHAM,LUNA,EDEN & BEAUDINE LLP	140851	May 2025 District counsel services, Stanley Martin Homes	ProfServ-Legal Services	531023-51401	\$840.00
001	06/24/25	LATHAM,LUNA,EDEN & BEAUDINE LLP	141311	May 2025 District counsel services	ProfServ-Legal Services	531023-51401	\$344.00
Check Total							\$1,184.00
CHECK # 100076							
001	06/24/25	SITEX AQUATICS LLC	10085-B	June 2025 Pond maintenance services and midge fly treatment	June 2025 Pond maintenance services	534021-53901	\$935.00
001	06/24/25	SITEX AQUATICS LLC	10085-B	June 2025 Pond maintenance services and midge fly treatment	Midge fly treatment ponds 9, 11, & 12	546016-53901	\$625.00
Check Total							\$1,560.00
CHECK # 100077							
001	06/24/25	AARON'S BACKFLOW SERVICES, INC	41222	Jan'25 Backflow Repairs	backflow testing and repairs	549900-53901	\$775.00
Check Total							\$775.00
CHECK # 300012							
001	06/18/25	TOHO WATER AUTHORITY- ACH	052825 ACH	SVC PRD 04/14-05/15/2025	Utility - General	543001-53901	\$13,664.23
001	06/18/25	TOHO WATER AUTHORITY- ACH	052825 ACH	SVC PRD 04/14-05/15/2025	Utility - General	543001-53920	\$216.13
Check Total							\$13,880.36
CHECK # 300013							
001	06/04/25	ORLANDO UTILITIES COMMISSION- ACH	051525 ACH	SVC PRD 04/17/-05/15/2025	Electricity - Streetlights	543013-53901	\$9,290.68
001	06/04/25	ORLANDO UTILITIES COMMISSION- ACH	051525 ACH	SVC PRD 04/17/-05/15/2025	Utility - General	543001-53901	\$96.02
Check Total							\$9,386.70
Fund Total							\$54,784.55

SERIES 2003 DEBT SERVICE FUND - 201

CHECK # 861

201	06/11/25	STEVENS PLANTATION % U.S. BANK N.A.	061025-SER 2003	TRSF FY25 ASSESSMENTS	TRANSFER FY25 ASSESSMENTS	131000	\$1,048.64
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STEVENS PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund

For the Period from 06/01/2025 to 06/30/2025

(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
							Check Total <u>\$1,048.64</u>
CHECK # 862							
201	06/17/25	STEVENS PLANTATION % U.S. BANK N.A.	061725-SER2003	TRANSFER FY25 ASSESSEMENTS TO US BANK	TRANSFER ASSESSEMENTS	131000	\$8,349.45
							Check Total <u>\$8,349.45</u>
							Fund Total <u>\$9,398.09</u>
							Total Checks Paid <u>\$64,182.64</u>