

***Newton Road
Community Development District
September 18, 2026***

Newton Road
Community Development District
(Vivant)
Agenda

Seat 1: Teresa Baluja – C	
Seat 2: Vanessa Perez – V.C.	
Seat 3: Carmen Orozco – A.S.	
Seat 4: Marc Szasz – A.S.	
Seat 5: Raisa Krause – A.S.	

Friday
September 18, 2026
9:45 a.m.

The Office of Lennar Homes
5505 Waterford District Drive Miami, Florida
Join the meeting now

Meeting ID: 255 267 174 072 and Passcode: 3ut97oi3
1 872-240-4685 and Phone Conference ID: 321 189 93#

1. Roll Call
2. Approval of Minutes of June 26, 2026 Meeting – **Page 3**
3. Consideration of Engagement Letter with Grau & Associates to perform the Audit for Fiscal Year Ending September 30, 2026 – **Page 9**
4. Ratification of Maintenance Agreement with Vivant Homeowners Association, Inc. – **Page 14**
5. Discussion of the Blanket Easement Agreement – **Page 34**
6. Staff Reports
 - A. Attorney
 - B. Engineer – District Engineer's Report for Fiscal Year 2026 – **Page 37**
 - C. Manager
 - 1) Final Approval of the FY2025 – FY2026 Report Performance Measures and Standards – **Page 41**
 - 2) Consideration of FY2026- FY2027 Performance Measures and Standards as Required by Florida Statute 189.0694 – **Page 48**
7. Financial Reports
 - A. Approval of Funding Request **#13, #14, and #15** – **Page 53**
 - B. Approval of Unaudited Financials – **Page 56**
8. Supervisors Requests and Audience Comments
9. Adjournment

Meetings are open to the public and may be continued to a time, date, and place certain. For more information regarding this CDD please visit the website: <https://www.newtonroadcdd.com/>

**MINUTES OF MEETING
NEWTON ROAD
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Newton Road Community Development District was held on Friday, June 26, 2026, at 9:53 a.m. at The Office of Lennar Homes, 5505 Waterford District Drive, Miami, Florida.

Present and constituting a quorum were:

Teresa Baluja
Vanessa Perez
Raisa Krause

Chairperson
Vice Chairperson
Assistant Secretary

Also present were:

Juliana Duque
Michael Pawelczyk

District Manager, GMS
District Counsel

FIRST ORDER OF BUSINESS

Roll Call

Ms. Duque called the meeting to order. Three Supervisors were present in person, constituting a quorum.

THIRD ORDER OF BUSINESS

Approval of Minutes of the March 20, 2026 Meeting

Ms. Duque: The next item is approval of the minutes of the March 20, 2026, meeting which begins on page 4. Are there any additions, corrections, or changes? Hearing no changes, I would ask for a motion to approve.

On MOTION by Ms. Baluja, seconded by Ms. Krause, with all in favor, the Minutes of the March 20, 2026 Meeting, were approved.

THIRD ORDER OF BUSINESS

**Public Hearing to Adopt the Fiscal
Year 2027 Budget**

A. Motion to Open the Public Hearing

Ms. Duque: Is there a motion to open the public hearing?

On MOTION by Ms. Baluja, seconded by Ms. Krause, with all in favor, Opening the Public Hearing, was approved.

B. Public Comment and Discussion

Ms. Duque: At this time, I will open the floor for public comments and questions regarding the proposed budget. For the record, no members of the public are present in person or participating by teleconference. The Board has previously discussed the proposed budget. Included in the agenda package is a letter received from a resident objecting to the proposed assessment. The letter raises concerns regarding disclosure, alleged hidden fees, financial hardship, the amount of the proposed increase, and the direct benefits provided by the District. The letter is included in the agenda package for the Board's records. For clarification, the Community Development District was established by Miami-Dade County on February 1, 2025, and the establishing information and related public documents are recorded in the County's public records. The resident indicates that the existence of the CDD was not disclosed at the time of purchase. Florida law requires applicable CDD disclosure language to be included in purchase contracts and closing documents. Those disclosure obligations generally rest with the seller and the applicable closing professionals, rather than with the CDD Board. The Board's role is to provide the required notices, conduct duly noticed public hearings, and consider and adopt the District's budget and assessments at public meetings. With respect to the concern regarding financial hardship and the size of the assessment change, this is the District's first full operating year transitioning from developer-funded startup operations to resident-funded assessments. The proposed assessments are intended to cover the actual ongoing costs necessary to operate and maintain the community's stormwater management and drainage system, as well as the District's administration and compliance obligations. Regarding the direct benefit to the properties, District assessments must be based on the special benefits received by the assessed properties.

In this case, the benefits provided to each of the 266 units include: operation and maintenance of the stormwater management and drainage system, which is intended to help protect the community and homes from flooding, the District's governance, accounting, legal, and administrative framework, including ongoing compliance with applicable state and County requirements, Insurance, audits, engineering, legal, and other professional services necessary to protect, operate, and maintain the District's public improvements, and continued support for the capital improvement program financed through the District's Series 2025 bonds. All 266 units are located within the same District, use the same stormwater management system, and are part of the same capital improvement program financed by the Series 2025 bonds. Based on the District Engineer's and Assessment Consultant's analysis, allocating the operations and maintenance costs on an equal per-unit basis was determined to be fair and reasonable. gain, for the record, no members of the public are present in person or by teleconference. The resident's letter has been received and is included in the record. If additional comments or questions are submitted, I will be happy to address them as appropriate. Are there any questions or comments from the Board?

Ms. Baluja: I can tell you is that it was confirmed that the developer does have these disclosures in their purchase documents.

C. Consideration of Resolution #2026-04 Annual Appropriation Resolution

Ms. Duque: The next item is consideration of Resolution 2026-04, the Annual Appropriations Resolution. Attached as Exhibit A is the proposed Fiscal Year 2027 budget, including the General Fund and the Debt Service Fund for the Series 2025 Bonds.

On MOTION by Ms. Baluja, seconded by Ms. Krause, with all in favor, Resolution #2026-04 Annual Appropriation Resolution, was approved.

D. Consideration of Resolution #2026-05 Levy of Non Ad Valorem Assessments

Ms. Duque: Next item is consideration of Resolution 2026-05, levy the non ad valorem assessment.

On MOTION by Ms. Baluja, seconded by Ms. Krause, with all in favor, Resolution #2026-05 Levy of Non Ad Valorem Assessments, was approved.

Ms. Duque: Is there a motion to close the public hearing?

On MOTION by Ms. Baluja, seconded by Ms. Krause, with all in favor, Closing the Public Hearing, was approved.

Ms. Duque: I would like to mention that a resident has joined our call.

FOURTH ORDER OF BUSINESS

Acceptance of Audit for Fiscal Year Ending in September 30, 2025

Ms. Duque: The District's independent auditor, Grau & Associates, issued an unmodified, or "clean," audit opinion, meaning the District's Fiscal Year 2025 financial statements are fairly presented in accordance with generally accepted accounting principles.

On MOTION by Ms. Baluja, seconded by Ms. Krause, with all in favor, Accepting of Audit for Fiscal Year Ending in September 30, 2025, was approved.

FIFTH ORDER OF BUSINESS

Staff Reports

A. Attorney – Memorandum – Legislative Update

Mr. Pawelczyk: We'll keep it brief on the legislative update. The two items I would like you to just pay attention to are the increases in the sovereign immunity limitations and liability, which is item one in the memo, and the other one is the recall process from Senate Bill 1180. That's #5 in the memo. I'm not going to go into further detail since the Board members are aware of these changes in the law. I have nothing further. If there's any questions on that legislative update, let me know.

B. Engineer

Ms. Duque: Nothing additional to report under the engineers.

C. Manager

1) District Updates

Ms. Duque: District updates begin on page 67 of the agenda package. The materials include general updates regarding the District, the status of the stormwater management system, and recent photographs of the community and common areas. No Board action is requested at this time; these materials are provided for informational purposes only.

2) Consideration of Proposed Fiscal Year 2027 Meeting Schedule

Ms. Duque: Next item is the consideration of proposed Fiscal Year 2027 meeting schedule. It's my understanding that the Board would like to meet on the fourth Wednesday of each month at the same time and location.

On MOTION by Ms. Baluja, seconded by Ms. Krause, with all in favor, the Proposed Fiscal Year 2027 Meeting Schedule, was approved.

3) Form 1 Financial Disclosure Due July 1, 2026

Ms. Duque: Next item is the form 1 financial disclosure, everyone has filed.

4) Reminder to Complete Annual Ethics Training by December 31, 2026

Ms. Duque: The next one is a reminder to complete the annual ethics training by December 31, 2026.

5) Number of Registered Voters in the District

Ms. Duque: The supervisors of election certification are on page 73, confirming that there are currently 31 registered voters within the District. This is informational for the record.

SIXTH ORDER OF BUSINESS

Financial Reports

A. Approval of Funding Request #10, #11, & #12

B. Approval of Unaudited Financials

Ms. Duque: You have Funding Requests #10, #11, and #12 in your agenda for review. Then Tab B is the unaudited financials.

On MOTION by Ms. Baluja, seconded by Ms. Krause, with all in favor, the Funding Requests #10, #11, and #12 and the Unaudited Financials, were approved.

SEVENTH ORDER OF BUSINESS

Supervisors' Requests and Audience Comments

Ms. Duque: Do I have any supervisor's requests? Hearing no comments, we will move on to the next item.

EIGHTH ORDER OF BUSINESS

Adjournment

On MOTION by Ms. Baluja, seconded by Ms. Krause, with all in favor, the meeting was adjourned.

Secretary /Assistant Secretary

Chairman / Vice Chairman



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

July 31, 2026

Board of Supervisors
Newton Road Community Development District
5385 N. Nob Hill Road
Sunrise, FL 33351

We are pleased to confirm our understanding of the services we are to provide Newton Road Community Development District, Miami-Dade County, Florida ("the District") for the fiscal year ended September 30, 2026. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Newton Road Community Development District as of and for the fiscal year ended September 30, 2026. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2026 audit.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary comparison schedule

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

- 1) Compliance with FL Statute 218.39 (3) (c)

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements. We will also issue a management letter as required by Chapter 10.550, Rules of the Auditor General of the State of Florida. As part of our audit, we will apply financial condition assessment procedures pursuant to Section 218.39(5), Florida Statutes, and Rule 10.556(8), Rules of the Auditor General, and will report, as applicable, whether the District met any of the conditions described in Section 218.503(1), Florida Statutes.

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Furthermore, Grau & Associates agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Auditor acknowledges that the designated public records custodian for the District is the District Manager ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Grau & Associates shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if Auditor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Grau & Associate's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Grau & Associates, Grau & Associates shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT: GMS-SF LLC - 5385 N Nob Hill Road Sunrise, FL 33351 - TELEPHONE: 954-721-8681 - RECORDREQUEST@GMSFL.COM

Our fee for these services will not exceed \$4,800 for the September 30, 2026 audit, unless there is a change in activity by the District, which results in additional audit work or if additional Bonds are issued.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

This agreement may be renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2025 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Newton Road Community Development District and believe this letter accurately summarizes the terms of our engagement and, with any addendum, if applicable, is the complete and exclusive statement of the agreement between Grau & Associates and the District with respect to the terms of the engagement between the parties. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Newton Road Community Development District.

By: _____

Title: _____

Date: _____



Peer Review
Program

Administered in Florida
by the Florida Institute of CPAs

November 18, 2025

Antonio Grau
Grau & Associates
1001 W. Yamato Road, Suite 301
Boca Raton, FL 33431-4403

Dear Antonio Grau:

It is my pleasure to notify you that on November 18, 2025, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2028. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
850.224.2727, x5957

cc: Daniel Hevia, David Caplivski

Firm Number: 900004390114

Review Number: 616829

MAINTENANCE AGREEMENT

This Maintenance Agreement (the “Agreement”) is made and entered into this 4th day of May, 2026, (the “Effective Date”), by and between:

NEWTON ROAD COMMUNITY DEVELOPMENT DISTRICT, a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes, being situated in unincorporated Miami-Dade County, Florida and whose address is 5385 N. Nob Hill Road, Sunrise, Florida 33351 (the “District”);

and

VIVANT HOMEOWNERS ASSOCIATION, INC., a Florida not-for-profit corporation, whose principal address is 5505 Waterford District Drive, Miami, Florida 33126 (the “Association”).

RECITALS

WHEREAS, the District is a local unit of special-purpose government organized and existing in accordance with the Uniform Community Development District Act of 1980, chapter 190, Florida Statutes, as amended;

WHEREAS, the District, pursuant to the responsibilities and authorities vested in it by Chapter 190, Florida Statutes, has acquired or is in the process of acquiring property interests in those tracts of land (fee simple as easement) (“CDD Tracts”) within the boundaries of the District, as more particularly identified in the Newton Road CDD Land Ownership and Easements attached hereto and incorporated herein as Composite Exhibit A;

WHEREAS, the District and the Association desire to provide for regular and routine landscape, roadway, sidewalk, entrance features and irrigation maintenance of the CDD Tracts and to clarify District and Association responsibilities with respect to the maintenance of District-owned properties and facilities;

WHEREAS, the Association on behalf of and for the benefit of its members has agreed to provide, at its cost and expense, pursuant to the terms of the Agreement, certain landscape, and irrigation maintenance services and materials with respect to the described CDD Tracts, as set forth and incorporated herein as Exhibit B (the “Maintenance Services”); and

WHEREAS, the landscaping, roadway, sidewalk, entrance features, and irrigation improvements within the CDD Tracts are identified in the plans attached hereto and made a part hereof as Composite Exhibit A.

NOW, THEREFORE, in consideration of the mutual covenants herein contained, and for One and no/100ths (\$1.00) Dollar and other good and valuable consideration, receipt of which is

hereby acknowledged, and subject to the terms and conditions hereof, the District and the Association agree as follows:

1.0 Recitals. The above recitals are deemed true and correct to the best of the knowledge of the parties and are incorporated into this Agreement.

2.0 Description of Improvements. The CDD Tracts that are the subject of this Agreement are more fully described in the attached Composite Exhibit A, which exhibit is incorporated by reference. The landscaping, roadway, sidewalk, entrance features, and irrigation improvements within the CDD Tracts are shown and more specifically described in Composite Exhibit A.

3.0 Performance. The District and the Association hereby agree, as follows:

(A) the Association shall provide, and be solely responsible for all costs and liabilities that are associated with or arise out of, the maintenance services and materials necessary for the CDD Tracts, as set forth in the attached Exhibit B (the "Maintenance Services"), which exhibit is incorporated in its entirety and made a part hereof by reference, for the Improvements;

(B) the Maintenance Services shall be provided by the Association in a competent and professional manner using qualified and experienced employees or contractors with such frequency as is necessary and reasonable in the industry and under the circumstances in order to ensure that the CDD Tracts are properly maintained and continue to function with their intended purpose. In addition, since each of the CDD Tracts may require different types of maintenance and materials, the maintenance intervals and the time periods within which maintenance tasks must be performed and the materials to be used by the Association shall be flexible and adjusted periodically depending on the condition of each of the CDD Tracts and particular maintenance needs;

(C) the Maintenance Services shall be provided by the Association in strict compliance with all governmental entities' and agencies' permits, requirements, rules, acts, statutes, ordinances, orders, regulations and restrictions, including but not limited to the following entities, if applicable, (1) the District; (2) South Florida Water Management District; (3) Florida Department of Environmental Protection; (4) Miami-Dade County, Florida; (5) any Florida municipality having jurisdiction thereof, and (6) any requirements of any applicable easements recorded against the CDD Tracts and granted to Florida Power & Light or any utility or governmental entity, either now or in the future;

(D) the Maintenance Services shall be provided by the Association without interfering in any way with or encumbering the use, access, ingress, egress, easement, right-of-way, dedication, ownership or other right or interest of the District in the CDD Tracts;

(E) the Association shall timely pay all invoices or other manner of billing, for all persons or entities with whom the Association may have contracted or arranged to provide services or materials in fulfillment of its obligations under this Agreement, including the District as provided for in Sections 5.0 and 6.0 herein. This includes Association's obligation to pay for all costs associated

with potable water usage, as the irrigation system is connected to Miami-Dade County Water and Sewer Department (WASD) facilities via a water meter;

(G) nothing herein shall be construed to grant any right or permission to the Association to change any of the the landscaping, the irrigation facilities, the sidewalk, roadway, or entrance features, or make any improvements in the CDD Tracts except to repair or replace dead or dying landscape material or inoperable or broken facilities; and

(H) any improvement by the Association to the CDD Tracts other than as provided herein shall require the approval of the District Board of Supervisors.

4.0 The Association's Responsibility for Acts of Force Majeure. The District and the Association agree that the Maintenance Services herein assumed by the Association shall not include, by way of example but not limitation, the repair or replacement of any improvements within the CDD Tracts that are damaged as a result of a hurricane, tornado, windstorm, freeze damage, fire, drought, or flooding.

5.0 Emergency Intervention by the District. In the event of an emergency, as determined by the District in its reasonable sole discretion, and regardless of any language in this Agreement to the contrary or any language in any contract or arrangement that the Association may have with third parties concerning the Maintenance Services for the CDD Tracts, the District reserves the unilateral and exclusive right to implement or initiate, without advance notice, the following:

(A) the provision of Maintenance Services or materials for any one or more of the Improvements; and

(B) the removal, modification, relocation, or replacement, as the case may be and in the District's sole discretion, of one or more of any improvements situated within the CDD Tracts.

Further, in such event, the District shall be obligated to give a subsequent oral or written notice to the Association as soon as is reasonably possible, and the Association agrees that upon the District's commencement of a maintenance program or provision of Maintenance Services or materials for the CDD Tracts pursuant to this section, the District shall issue to the Association a written invoice for the reasonable costs incurred pursuant to this section, and the Association shall pay said invoice in full within thirty (30) calendar days following receipt of the invoice. A failure to timely pay the invoice in full shall be deemed a material breach of this Agreement.

6.0 Remedies, Default, and Specific Performance. The District may elect any of one or more of the following remedies, as well as any other remedies available in law or equity, if the Association should default in carrying out the terms and conditions of this Agreement, namely:

(A) **Material Breach by Association.** Any failure of the Association to comply with Sections 3 or 5 of this Agreement shall be deemed a material breach of this Agreement. In the event of a material breach of this Agreement, the District will promptly deliver to the Association written notice of the same and shall provide the Association reasonable opportunity to cure the material

breach of this Agreement. However, if the Association does not cure a material breach of this Agreement within thirty (30) days after it receives the District's written notice of a material breach of this Agreement, the District, at its sole discretion and without further advance notice or additional opportunity to cure, may elect to initiate its own maintenance program or provide such maintenance services and materials and thereby assume full control over maintenance of a portion of or all of the CDD Tracts; provided, however, the District shall be obligated to give a subsequent oral or written notice to the Association as soon as is reasonably possible, but in no event later than five (5) business days after commencement of a maintenance program or maintenance services or materials by the District pursuant to the authority of this section.

(B) Default by Association. If the Association should fail, refuse or neglect to furnish or perform any one or more of the required Maintenance Services within thirty (30) days from the date of receipt of a written notice of default from the District, then in that event the District, at its sole discretion and without further notice, may elect to (i) initiate a maintenance program or provide such maintenance services and materials and thereby assume full maintenance responsibility as all or a portion of the CDD Tracts or (ii) remove, modify, relocate, or replace, as the case may be and in the District's reasonable sole discretion, one or more of the improvements located within the CDD Tracts.

(C) Discontinuation and Reimbursement by Association.

(1) At such time as the District should commence a maintenance program or provide Maintenance Services or materials for all or a portion of the CDD Tracts under this section, and upon receipt of the oral or written notice from the District, the Association shall promptly discontinue the provision of Maintenance Services as to same until such time as is otherwise agreed to in writing by and between the parties hereto, and regardless of any contracts or arrangements with third parties into which the Association may have entered to perform Maintenance Services.

(2) Further, in such event, the Association agrees that upon the District's commencement of a maintenance program or provision of maintenance services or materials for all or a portion of the CDD Tracts and every year thereafter on or about September 30th, the District shall issue to the Association a written invoice setting forth the estimated amount of money the District reasonably calculates it will need to have on hand, for the next twelve (12) months, in order to implement and carry out its maintenance program or provision of maintenance services or materials. The Association shall pay said invoice in full within thirty (30) calendar days following receipt of the invoice. A failure to timely pay the invoice in full shall be deemed a material breach of this Agreement.

(D) Other Remedies and Opportunity to Cure.

(1) At the sole discretion of the District, a breach or material default by the Association under the Agreement, including a failure to timely pay an invoice, shall entitle the District to all remedies available in law or equity or in an administrative tribunal, which shall include but not be limited to the right of damages, injunctive relief and specific

performance. In the event of the Association's default under this Agreement, the parties agree and stipulate as to the irreparable harm of such default and as to the absence of adequate remedies at law; therefore, the District shall have, in addition to such rights and remedies as provided by general application of law, the right to obtain specific performance of, and injunctive relief concerning, the Association's obligations hereunder.

(2) However, except for emergency situations (as so reasonably determined by the District), before the District may initiate legal action for the Association's failure or default under this Agreement, the District shall provide advance written notice to the Association of the nature of the alleged failure or default and afford a thirty (30) calendar day cure period, and the Association, shall have thirty (30) calendar days following the date of receipt of said notice to cure the alleged failure or default through appropriate and substantive remedial action.

7.0 Indemnification.

(A) The Association shall indemnify, defend, and save harmless District, its officers, agents, servants and employees from and against any kind and all causes, claims, demands, actions, losses, liabilities, settlements, judgments, damages, costs, expenses, and fees (including without limitation reasonable attorney's and paralegal expenses at both the trial and appellate levels) of whatsoever kind or nature for damages to persons or property to the extent caused in whole or in part by any negligence, act, omission, or default of the Association, its agents, servants or employees arising from the Association's assumption of the Maintenance Services for the CDD Tracts, this Agreement, or its performance. The Association and the District hereby agree and covenant that the Association has received specific additional consideration in the amount of one dollar (\$1.00) sufficient to support this obligation of indemnification provided for in this paragraph.

(B) The execution of this Agreement by the Association shall obligate Association to comply with the foregoing indemnification provision, as well as the insurance provisions which are set forth in Section 8 of this Agreement. However, the indemnification provision, and the insurance provision are not interdependent of each other, but rather each one is separate and distinct from the other. The obligation of the Association to indemnify the District is not subject to any offset, limitation or defense as a result of any insurance proceeds available to either the District or the Association.

(C) The Association acknowledges that the District is a local unit of special purpose government organized under the provisions of Chapter 190, Florida Statutes, that the District is a "State agency or subdivision" as defined in Section 768.28, Florida Statutes, and that the District is afforded the protections, immunities, and limitations of liability afforded the District thereunder. Nothing in this Agreement is intended or should be construed as a waiver of the doctrine of sovereign immunity or the protections, immunities and limitations of liability afforded the District pursuant to Section 768.28, Florida Statutes.

(D) To the extent permitted by Florida law, the District shall indemnify the Association, its officers, directors, agents, servants and employees from liability for damages to persons or

property to the extent caused by the grossly negligent and reckless acts and omissions of the District in an amount not to exceed the monetary limits on liability set forth in Section 768.28, Florida Statutes, as this statute may be amended from time to time. The provisions and limitations of Section 768.28, Florida Statutes, as this statute may be amended from time to time, are deemed to apply to this contractual agreement to indemnify as though this statute applied to waiver of sovereign immunity, liability, and damages for claims or actions arising in tort or contract.

(E) These indemnification obligations shall survive the expiration or termination of this Agreement to the extent provided for by Florida law.

8.0 Insurance.

(A) Association shall procure and maintain at its own expense and keep in effect during the full term of the Agreement a policy or policies of insurance which must include the following coverages and minimum limits of liability.

1. Worker's Compensation Insurance for statutory obligations imposed by Florida Workers' Compensation or Occupational Disease Laws, including, where applicable, the United States Longshoreman's and Harbor Worker's Act, the Federal Employers' Liability Act and the Jones Act.
2. Comprehensive General Liability (occurrence form), with the following minimum limits of liability, with no restrictive endorsements:

\$1,000,000 Combined Single Limit, per occurrence, Bodily Injury & Property Damage Coverage shall specifically include the following with minimum limits not less than those required for Bodily Injury Liability and Property Damage Liability:

- a. Premises and Operations;
- b. Independent Contractors;
- c. Product and Completed Operations Liability;
- d. Broad Form Property Damage; and
- e. Broad Form Contractual Coverage applicable to the Agreement and specifically insuring the indemnification and hold harmless agreement provided herein.

(B) Prior to performance of this Agreement, Association shall submit to District copies of its required insurance coverages, specifically providing that the **Newton Road Community Development District** (defined to mean the District, its officers, agents, employees, volunteers, and representatives) is an additional insured with respect to the required coverages and the operations of Association to the extent of the liabilities assumed by Association under this Agreement.

(C) In the event the insurance certificate provided indicates that the insurance shall terminate and lapse during the period of this Agreement, then, in that event, Association shall furnish, at least thirty (30) calendar days prior to expiration of the date of such insurance, a renewed

certificate of insurance as proof that equal and like coverage for the balance of that period of the Agreement and extension thereunder is in effect.

(D) District does not in any way represent that the types and amounts of insurance required hereunder are sufficient or adequate to protect Association's interest or liabilities but are merely minimum requirements utilized by the District.

(E) Insurance companies selected by Association must be acceptable to District. All of the policies of insurance so required to be purchased and maintained shall contain a provision or endorsement that the coverage afforded shall not be canceled, materially changed or renewal refused until at least thirty (30) calendar days written notice has been given to District by certified mail, return receipt requested.

(F) The required insurance coverage shall be issued by an insurance company authorized and licensed to do business in the state of Florida, with a minimum rating of B+ to A+, in accordance with the latest edition of A.M. Best's Insurance Guide.

(G) All required insurance policies shall preclude any underwriter's rights of recovery or subrogation against District with the express intention of the parties being that the required insurance coverage protects both parties as the primary coverage for any and all losses covered by the above-described insurance.

(H) Association understands and agrees that any company issuing insurance to cover the requirements contained in this Agreement shall have no recourse against the District for payment or assessments in any form on any policy of insurance.

(I) Association shall make the District an additional insured under any and all policies of insurance applicable in any way, in whole or in part, to any of the maintenance activities arising under this Agreement, and shall insure that its agents or contractors performing Maintenance Services under the Agreement also comply with the insurance requirements of this Section 8.

(J) IT SHALL BE THE RESPONSIBILITY OF THE ASSOCIATION TO INSURE THAT ANY CONTRACTOR HIRED BY THE ASSOCIATION TO PERFORM ANY MAINTENANCE OR REPAIR SERVICES WITH RESPECT TO THE IMPROVEMENTS AND ANY OTHER PROJECT APPROVED BY DISTRICT IN ACCORDANCE WITH THIS AGREEMENT, PRIOR TO ANY MAINTENANCE, REPAIR OR INSTALLATION ACTIVITY UNDERTAKEN, SHALL SUBMIT TO DISTRICT COPIES OF ITS COVERAGES, WITH MINIMUM LIMITS AS PROVIDED ABOVE, AND WHICH SPECIFICALLY PROVIDE THAT NEWTON ROAD COMMUNITY DEVELOPMENT DISTRICT (DEFINED TO MEAN THE DISTRICT, ITS OFFICERS, AGENTS, EMPLOYEES, VOLUNTEERS AND REPRESENTATIVES) IS AN ADDITIONAL INSURED OR ADDITIONAL NAMED INSURED WITH RESPECT TO THE REQUIRED COVERAGES AND THE OPERATIONS OF CONTRACTOR.

9.0 Term of Agreement; Termination for Convenience.

(A) This Agreement shall take effect as of the Effective Date. Unless terminated as otherwise permitted in this Agreement, the term of this Agreement shall expire at midnight on October 1, 2030. Thereafter, this Agreement shall automatically renew for additional periods of five years each, commencing at 12:01 a.m. on October 1st of the then-current term expires, unless the Association provides written notice before 5:00 p.m. on April 1st of the year in which the then-current term will expire that the Association intends not to renew for an additional term. **Notwithstanding the content of this provision, the Association shall not be permitted to exercise its rights to terminate whereby the Agreement is terminated prior to September 30, 2026.**

(B) In addition to the rights and methods of termination established pursuant to any other provision of this Agreement, the District may terminate this Agreement at any time for any reason in its sole discretion by providing at least sixty (60) days written notice to the Association of its intent to terminate this Agreement pursuant to this provision.

10.0 Miscellaneous Provisions.

10.1 Time of the Essence: Time is of the essence with respect to this Agreement.

10.2 Notices: All notices, requests, consents and other communications required or permitted under this Agreement shall be in writing (including facsimile) and shall be (as elected by the person giving such notice) hand delivered by prepaid express overnight courier or messenger service, telecommunicated, or mailed (airmail if international) by registered or certified (postage prepaid), return receipt requested, to the following addresses:

AS TO DISTRICT: **Newton Road Community Development District**
c/o Governmental Management Services-South Florida, LLC
5385 N. Nob Hill Road
Sunrise, Florida 33351
Attn: District Manager

With a copy to: **District Counsel**
Billing, Cochran, Lyles, Mauro and Ramsey, P.A.
515 E. Las Olas Boulevard, Suite 600
Fort Lauderdale, Florida 33301
Attention: Michael J. Pawelczyk, Esq.

AS TO ASSOCIATION: **Vivant Homeowners Association, Inc.** 5505 Waterford
District Drive
Miami, Florida 33126
Attention: President

Except as otherwise provided in this Agreement, any Notice shall be deemed received only upon actual delivery at the address set forth above. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays and legal holidays recognized by the United States government shall not be regarded as business days. Any party or other person to whom Notices are to be sent or copied may notify the other parties and addressees of any change in name or address to which Notices shall be sent by providing the same on five (5) days written notice to the parties and addressees set forth in this Agreement.

10.3 Public Records:

(A) Association shall, pursuant to and in accordance with Section 119.0701, Florida Statutes, comply with the public records laws of the State of Florida, and specifically shall:

1. Keep and maintain public records required by the District to perform the services or work set forth in this Agreement; and
2. Upon the request of the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law; and
3. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the Agreement term and following completion of the Agreement if the Association does not transfer the records to the District; and
4. Upon completion of the Agreement, transfer, at no cost to the District, all public records in possession of the Association or keep and maintain public records required by the District to perform the service or work provided for in this Agreement. If the Association transfers all public records to the District upon completion of the Agreement, the Association shall destroy any duplicate public records that are exempt or confidential and exempt from public disclosure requirements. If the Association keeps and maintains public records upon completion of the Agreement, the Association shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

(B) Association acknowledges that any requests to inspect or copy public records relating

to this Agreement must be made directly to the District pursuant to Section 119.0701(3), Florida Statutes. If notified by the District of a public records request for records not in the possession of the District but in possession of the Association, the Association shall provide such records to the District or allow the records to be inspected or copied within a reasonable time. Association acknowledges that should Association fail to provide the public records to the District within a reasonable time, Association may be subject to penalties pursuant to Section 119.10, Florida Statutes.

(C) IF THE ASSOCIATION HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE ASSOCIATION'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT/CONTRACT, THE ASSOCIATION MAY CONTACT THE CUSTODIAN OF PUBLIC RECORDS FOR THE DISTRICT AT:

**GOVERNMENTAL MANAGEMENT SERVICES-SOUTH
FLORIDA, LLC
5385 N. NOB HILL ROAD
SUNRISE, FLORIDA 33351
TELEPHONE: (954) 721-8681
EMAIL: RECORDS@GMSSF.COM**

10.4 E-Verify: Association, on behalf of itself and its subcontractors, hereby warrants compliance with all federal immigration laws and regulations applicable to their employees. Association further agrees that the District is a public employer subject to the E-Verify requirements provided in Section 448.095, Florida Statutes, and such provisions of said statute are applicable to this Agreement, including, but not limited to registration with and use of the E-Verify system. Association agrees to utilize the E-Verify system to verify work authorization status of all newly hired employees. Association shall provide sufficient evidence that it is registered with the E-Verify system before commencement of performance under this Agreement. If the District has a good faith belief that the Association is in violation of Section 448.09(1), Florida Statutes, or has knowingly hired, recruited, or referred an alien that is not duly authorized to work by the federal immigration laws or the Attorney General of the United States for employment under this Agreement, the District shall terminate this Agreement. The Association shall require an affidavit from each contractor providing that the contractor does not employ, contract with, or subcontract with an unauthorized alien. The Association shall retain a copy of each such affidavit for the term of this Agreement and all renewals thereof. If the District has a good faith belief that a contractor of the Association is in violation of Section 448.09(1), Florida Statutes, or is performing work under this Agreement has knowingly hired, recruited, or referred an alien that is not duly authorized to work by the federal immigration laws or the Attorney General of the United States for employment under this Agreement, the District shall promptly notify the Association and order the Association to

immediately terminate its contract with the contractor. Association shall be liable for any additional costs incurred by the District as a result of the termination of any contract, including this Agreement, based on Association's failure to comply with the E-Verify requirements referenced in this subsection.

10.5 Entire Agreement: The parties agree that this instrument embodies the complete understanding of the parties with respect to the subject matter of this Agreement and supersedes all other agreements, verbal or otherwise. This Agreement contains the entire understanding between District and Association and each agrees that no representation was made by or on behalf of the other that is not contained in this Agreement, and that in entering into this Agreement neither party relied upon any representation not herein contained.

10.6 Amendment and Waiver: This Agreement may be amended only by a written instrument signed by both parties. If any party fails to enforce their respective rights under this Agreement or fails to insist upon the performance of the other party's obligations hereunder, such failure shall not be construed as a permanent waiver of any rights as stated in this Agreement.

10.7 Severability: The parties agree that if any part, term or provision of this Agreement is held to be illegal or in conflict with any law of the State of Florida or with any federal law or regulation, such provision shall be severable, with all other provisions remaining valid and enforceable.

10.8 Controlling Law: This Agreement shall be construed under the laws of the State of Florida.

10.9 Authority: The execution of this Agreement has been duly authorized by the appropriate body or official of all parties hereto, each party has complied with all the requirements of law, and each party has full power and authority to comply with the terms and provisions of this Agreement.

10.10 Costs and Fees: In the event that either party is required to enforce this Agreement by court proceedings or otherwise, then the parties agree that the prevailing party shall be entitled to recover from the other all costs incurred, including reasonable attorney's fees and costs for trial, alternate dispute resolution, or appellate proceedings.

10.11 Successors and Assignment: The rights and obligations created by this Agreement shall be binding upon and inure to the benefit of the District, their heirs, executors, receivers, trustees, successors and assigns. This Agreement may not be assigned without the written consent of all parties, and such written consent shall not be unreasonably withheld.

10.12 No Third-Party Beneficiaries: This Agreement is solely for the benefit of the formal parties herein and no right or cause of action shall accrue upon or by reason hereof, to or for the benefit of any third party not a formal party hereto. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the parties hereto any right, remedy or claim under or by reason of this Agreement or any provisions or

conditions hereof; and all of the provisions, representations, covenants and conditions herein contained shall inure to the sole benefit of and shall be binding upon the parties hereto and their respective representatives, successors and assigns.

10.13 Arm's Length Transaction: This Agreement has been negotiated fully between the parties in an arm's length transaction. The parties participated fully in the preparation of this Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the parties are deemed to have drafted, chosen and selected the language, and the doubtful language will not be interpreted or construed against any party.

10.14 Execution of Documents: Each party covenants and agrees that it will at any time and from time to time do such acts and execute, acknowledge and deliver, or cause to be executed, acknowledged and delivered, such documents reasonably requested by the parties necessary to carry out fully and effectuate the transaction or performance herein contemplated.

10.15 Construction of Terms: Whenever used, the singular number shall include the plural, the plural the singular; and the use of any gender shall include all genders, as the context requires; and the disjunctive shall be construed as the conjunctive, the conjunctive as the disjunctive, as the context requires.

10.16 Captions: The captions for each section of this Agreement are for convenience and reference only and in no way define, describe, extend, or limit the scope of intent of this Agreement, or the intent of any provision hereof.

10.17 Counterparts: This Agreement may be executed in two or more counterparts, each of which shall be and be taken to be an original, and all collectively deemed one instrument.

10.18 Scrutinized Company Certification. Association hereby certifies that as of the date below Association is not listed on a Scrutinized Companies list created pursuant to Sections 215.4725, 215.473, or 287.135, Florida Statutes. Pursuant to Section 287.135, Florida Statutes, Association further certifies that:

(A) Association is not on the Scrutinized Company that Boycott Israel List and is not participating in a boycott of Israel such that is not refusing to deal, terminating business activities, or taking other actions to limit commercial relations with Israel, or persons or entities doing business in Israel or in Israeli-controlled territories, in a discriminatory manner. Furthermore, Association was not on the Scrutinized Companies that Boycott Israel List and was not participating in a boycott of Israel at the time of bidding on or submitting a proposal for this Agreement.

(B) Association understands that this Agreement may be terminated at the option of the District if Association is found to have been placed on the Scrutinized Companies that Boycott Israel List or is engaged in a boycott of Israel, or found to have submitted a false certification pursuant to this paragraph herein or Section 287.135(5), Florida Statutes.

10.19 Responsible Vendor Determination. Association is hereby notified that Section 287.05701, Florida Statutes, requires that the District may not request documentation of or consider a contractor's, vendor's, or service provider's social, political, or ideological interests when determining if the contractor, vendor, or service provider is a responsible contractor, vendor, or service provider.

10.20 Convicted Vendor List. Association hereby certifies that neither Association nor any of its affiliates are currently on the Convicted Vendor List maintained pursuant to Section 287.133, Florida Statutes. Pursuant to Section 287.133(2)(a), Florida Statutes, a person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid, proposal, or reply on a contract to provide any goods or services to a public entity; may not submit a bid, proposal, or reply on a contract with a public entity for the construction or repair of a public building or public work; may not submit bids, proposals, or replies on leases of real property to a public entity; may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity; and may not transact business with any public entity in excess of the threshold amount provided in Section 287.017, Florida Statutes, for CATEGORY TWO for a period of thirty-six (36) months following the date of being placed on the convicted vendor list.

10.21 Anti-Human Trafficking Affidavit. Association shall provide the District with an affidavit executed by an officer or a representative of the Association under penalty of perjury attesting that the Association does not use coercion for labor or services as defined in Section 787.06(13), Florida Statutes.

IN WITNESS WHEREOF, the parties hereto execute this Agreement and further agree that it shall take effect as of the date first above written.

ATTEST:

**NEWTON ROAD COMMUNITY
DEVELOPMENT DISTRICT**

DocuSigned by:



Juliana Duque, Assistant Secretary

DocuSigned by:

By: 

Teresa Baluja, Chair
Board of Supervisors

30 day of June, 2026

**VIVANT HOMEOWNERS
ASSOCIATION, INC.**, a Florida not-for-profit corporation

WITNESSES:

Print Name: _____

Print Name: _____

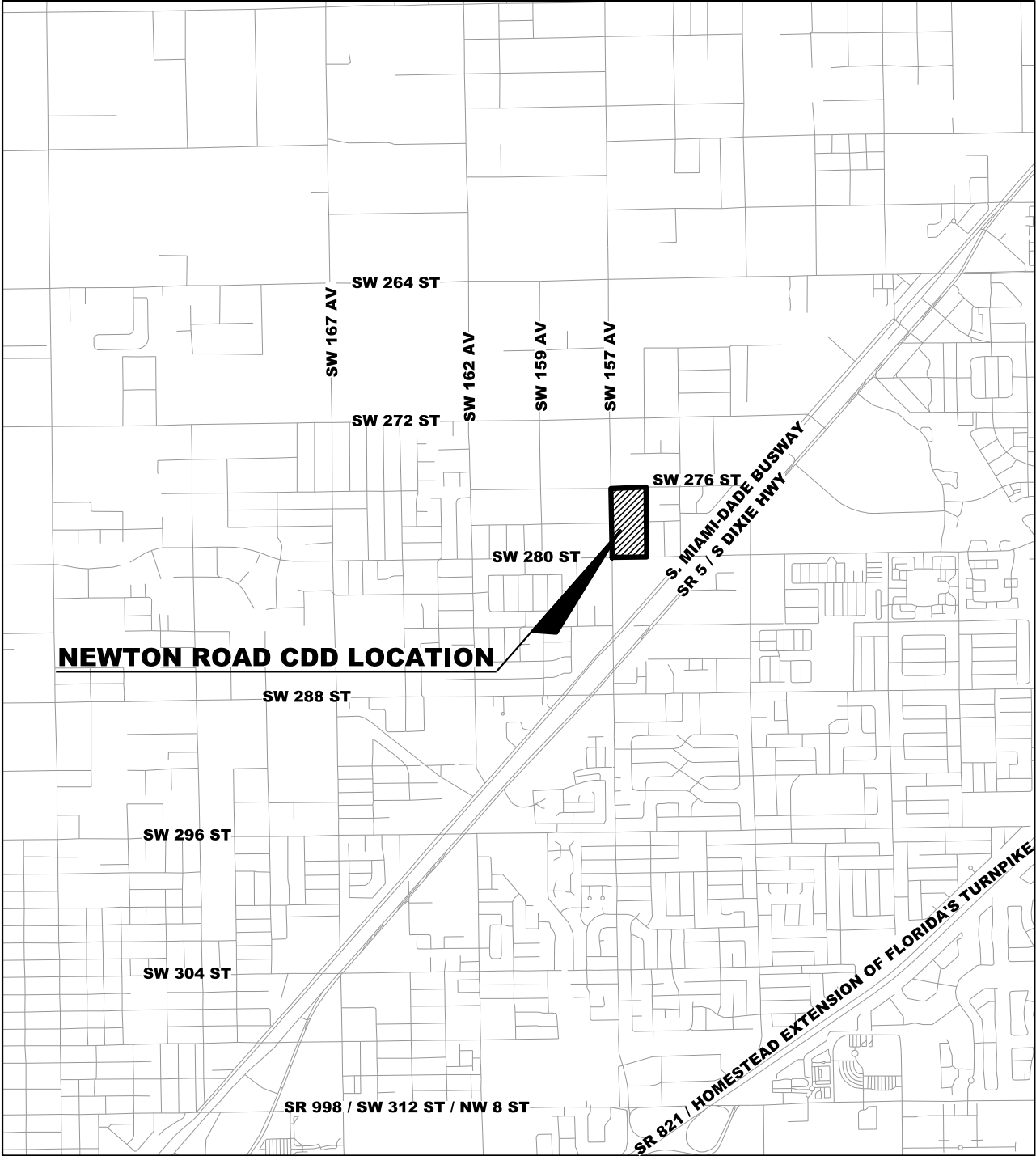
[CORPORATE SEAL]

DocuSigned by:
By: Vanessa Perez
7849FDA5BFEE472...

Print Name: Vanessa Perez
President

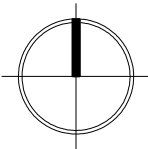
30 day of June, 2026

COMPOSITE EXHIBIT A
Newton Road CDD Land Ownership and Easements



ALVAREZ ENGINEERS, INC.

**NEWTON ROAD CDD
LOCATION MAP**



0 500' 1500' 3000'



ALVAREZ ENGINEERS, INC.
NEWTON ROAD CDD
BOUNDARY

Newton Road CDD



EXHIBIT B
Description of Maintenance Services

Regular and routine landscape and related maintenance of the CDD Tracts, which landscape and maintenance of those areas within the CDD Tracts as identified in Composite Exhibit A, and other maintenance includes, but is not limited to, the following:

A. Basic Landscape Service:

1. Mowing all grass areas.
2. Edging of all improved surfaces.
3. Trimming of shrubbery.
4. Removal of suckers from tree trunks.
5. Trimming of trees to maintain a branch height clearance of seven feet, where applicable.
6. Weed control in planted beds.
7. Monitor common areas for debris and leaves at the time of regular service.
8. Cleanup clippings, leaves and debris generated during the performance of landscape maintenance work.
9. Mulch and fertilize the Improvements, as appropriate, at least once a year.
10. Apprise District on landscaping matters.
11. Trim and prune trees once a year.

B. Irrigation Services:

1. The Association shall be responsible for any damage done to the system as a result of their employees or equipment or their contractor's employees or equipment.
2. The irrigation systems shall be checked after each mowing. Damage to irrigation not caused by Association or its contractor will also be the responsibility of Association to repair.
3. The Association shall be responsible for the maintenance and repair of all irrigation pipes, lines, sprinkler heads, and related irrigation equipment and systems of the District.
4. As part of its maintenance responsibility, Association shall be responsible for assuring that the check valves that connect the District portion of the irrigation system with the private portion of said system are always functional as to avoid impacting either portion of the irrigation system due to a failure to monitor or maintain

C. Trash and Debris Clean-up and Removal:

Association shall be responsible for regular trash, garbage, and debris removal from the CDD Tracts.

D. Roadways and Sidewalks

Regular inspection, repair, and upkeep of streets and pedestrian walkways to ensure safety, accessibility, and longevity of public infrastructure.

Roadway Maintenance:

1. Filling and patching potholes to maintain a smooth driving surface.
2. Periodically replacing layers of asphalt or concrete for durability and skid resistance.
3. Sealing cracks to prevent water intrusion and further pavement deterioration.
4. Removing debris, litter, and sediments to improve appearance and reduce pollutants.
5. Maintaining traffic signs, signals, and pavement markings for safety and clarity.
6. Keeping curbs, gutters, and drain inlets clear for proper stormwater flow.

Sidewalk Maintenance:

7. Fixing cracks, holes, or uneven surfaces to eliminate tripping hazards.
8. Removing and replacing sections that have become unsafe or deteriorated.
9. Addressing sidewalk displacement caused by tree roots by trimming, root barriers, or redesign.
10. Ensuring all sidewalks, ramps, and crossings meet Americans with Disabilities Act accessibility standards.
11. Removing debris, weeds, and litter for aesthetics and safety.

This instrument prepared by
and after recording return to:

Michael J. Pawelczyk, Esq.
Billing, Cochran, Lyles, Mauro & Ramsey, PA
515 East Las Olas Boulevard, Suite 600
Fort Lauderdale, FL 33301

Property ID #: 30-6933-000-0400, 30-6933-000-0410

GRANT OF BLANKET EASEMENT

This **GRANT OF EASEMENT** is made this _____ day of _____, 2025, by **TPG AG EHC III (LEN) MULTI STATE 3, LLC**, a Delaware limited liability company authorized to do business in the State of Florida, whose principal and mailing address is 245 Park Avenue, 26th Floor, New York, NY 10167 (herein referred to as “**GRANTOR**”).

WITNESSETH:

THE GRANTOR has granted and does hereby grant to the **NEWTON ROAD COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special purpose government organized under and pursuant to Chapter 190, Florida Statutes, whose mailing address is c/o Governmental Management Services-South Florida, LLC, 5385 N. Nob Hill Road, Sunrise, Florida 33351, hereinafter referred to as (“**GRANTEE**”), its successors and assigns, a non-exclusive easement (the “Easement”) for public purposes, including, but not limited to stormwater management and drainage, including earthwork; potable water distribution and sanitary sewer systems; road right-of-way improvements, including, but not limited to, landscaping, and irrigation; and vehicular and pedestrian access, on, over, under, across, and through the real property owned by the **GRANTOR**, described as follows (the “Property”):

SEE EXHIBIT “A” ATTACHED HERETO.

The Easement granted hereby includes the right, but not the obligation, of **GRANTEE**, its successors and assigns, to acquire completed infrastructure systems and facilities, and to install, construct, replace, repair, and maintain on the Property any and all improvements relating to the purposes of the Easement, including, but not limited to, road right-of-ways and related improvements, including, pavement, sidewalks, street signs, striping, curbs and gutters, swales, traffic control devices, landscaping, and irrigation; stormwater management and control facilities, consisting of, French drains, pipes, inlets, drains, valves, baffles, grates, and other drainage facilities and control structures; potable water distribution and sanitary sewer facilities, including, but not limited to, pipes, manholes, lift stations and force mains.

By its acceptance hereof Grantee agrees that it will terminate this Easement upon the recordation of one or more plats of the Property in the public records of Miami-Dade County which contains thereon the dedication of easements to Grantee for the purposes described herein or upon the recordation of easement interests and/or deeds in favor of Grantee related thereto and as

EXHIBIT "A"

DESCRIPTION OF PROPERTY

THE WEST 1/2 OF THE SOUTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 33, TOWNSHIP 56 SOUTH, RANGE 39 EAST, MIAMI DADE COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGIN AT THE SOUTHWEST CORNER OF SAID SECTION 33; THENCE N00°59'51"W, ALONG THE WEST LINE OF THE SOUTHWEST 1/4, OF THE SOUTHWEST 1/4 OF SAID SECTION 33 FOR A DISTANCE OF 1341.32 FEET; THENCE N88°59'54"E, ALONG THE NORTH LINE OF THE WEST 1/2 OF THE SOUTHWEST 1/4, OF THE SOUTHWEST 1/4 OF SAID SECTION 33 FOR A DISTANCE OF 669.64 FEET; THENCE S00°57'13"E, ALONG THE EAST LINE OF THE WEST 1/2 OF THE SOUTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 33 FOR A DISTANCE OF 1343.43 FEET; THENCE S89°10'46"W, ALONG THE SOUTH LINE OF THE WEST 1/2 OF THE SOUTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 33 FOR A DISTANCE OF 668.62 FEET TO THE POINT OF BEGINNING.

Property ID #:

30-6933-000-0400

30-6933-000-0410



FL Certificate of Authorization No. 7538
8935 NW 35 Lane, Suite 101
Doral, Florida 33172
Tel. (305) 640-1345
E-Mail: Alvarez@AlvarezEng.com

June 29, 2026

Ms. Juliana Duque
District Manager
Newton Road Community Development District
Governmental Management Services – South Florida, LLC
5385 N. Nob Hill Road
Sunrise, FL. 33351

**Re: Newton Road Community Development District
District Engineer's Report for Fiscal Year 2026-2027
Pursuant to Section 9.21(b) of the Master Trust Indenture as it relates to
Special Assessment Bonds, Series 2025.**

Dear Ms. Duque,

This statement is being made pursuant to Section 9.21(b) of the Master Trust Indenture between Newton Road Community Development District (the "District" or "CDD") and US Bank Trust Company, National Association as Trustee dated July 1, 2025, as it relates to the Special Assessment Bonds, Series 2025.

As of the date of this statement, the infrastructure is still under construction by the Developer, with roads completed up to the first lift of asphalt. Thus far, only the completed Water & Sewer, Lift Station and Fireline infrastructure have been acquired by the CDD. No other components of the public infrastructure or land have been conveyed to or acquired by the District. Based on review of District documents, construction plans, and visual inspections conducted in June of 2026 of the public infrastructure currently owned by the District, we find that such public infrastructure is maintained in good working order and condition, as listed below.

For the location of the public infrastructure, refer to Exhibits 1 and 2 attached to this statement. It is also in our opinion that the association's amounts budgeted for field operations are sufficient to properly maintain, repair and operate the CDD public infrastructure. Exhibits 1 and 2 depict the location and boundary of the District.

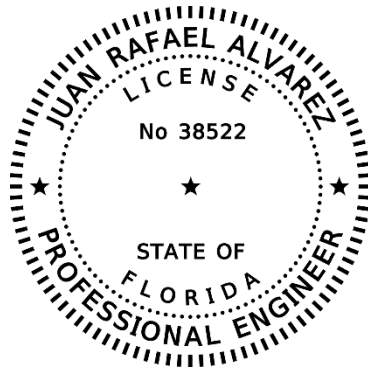
Alvarez Engineers has reviewed the District's general liability, hired non-owned auto, employment practices liability and public officials liability insurance policy provided by Florida Insurance Alliance under Agreement No. 1001251225 for the period between October 1, 2025 and October 1, 2026. The District has budgeted enough funds to cover the \$5,000 insurance premium.

This report was prepared to the best of my knowledge and belief and is based on field observations conducted by Alvarez Engineers personnel, the District Engineer's Report and public documents available.

If you have any questions, or require additional information, please do not hesitate to contact me at 305-640-1345 or at Alvarez@Alvarezeng.com.

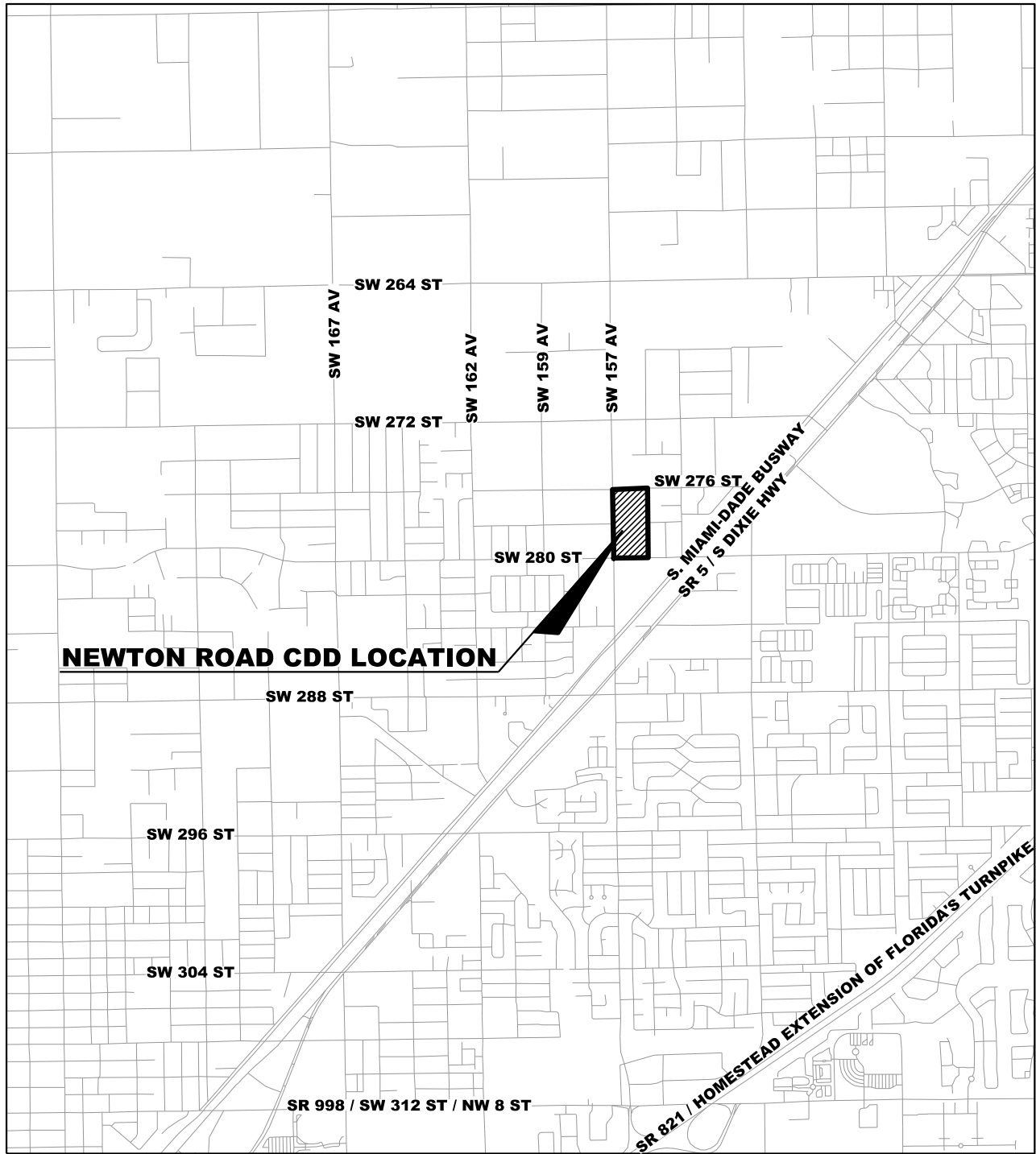
Sincerely,
Alvarez Engineers, Inc.

Juan R. Alvarez, PE
District Engineer
Date: June 29, 2026



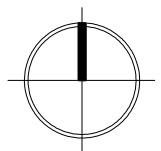
This item has been digitally signed and sealed by
Juan R. Alvarez, PE on June 29, 2026.

Signature must be verified on any electronic copies.



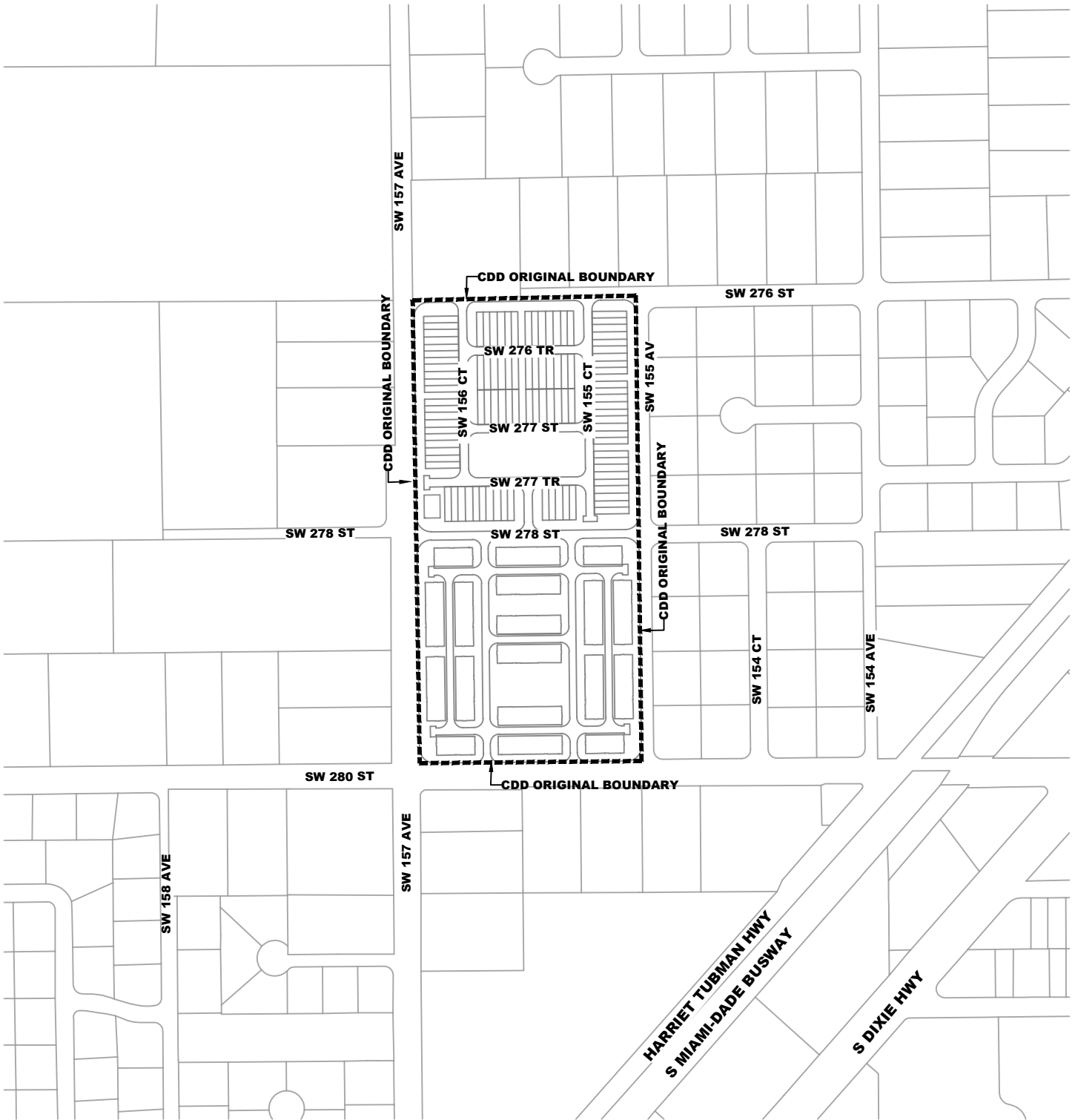
ALVAREZ ENGINEERS, INC.

**NEWTON ROAD CDD
LOCATION MAP**

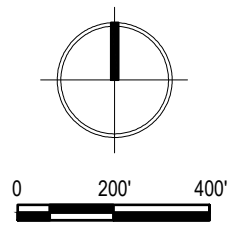


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ALVAREZ ENGINEERS, INC.
NEWTON ROAD CDD
CDD BOUNDARY MAP





Memorandum

To: Board of Supervisors

From: District Management

Date: October 1st, 2026

RE: HB7013 – Special Districts Performance Measures and Standards

This final report is submitted in compliance with recent legislative requirements established by the Florida Legislature during its 2024 session to enhance accountability and transparency for all special districts.

District Management had identified the following focus areas with statutorily compliant goals for the Fiscal Year 2026:

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

In addition, a standardized annual reporting form was created to serve both the goal-setting and yearly reporting statutory requirements.

The goals, objectives, performance measures, and standards discussed herein represent the adopted framework by the Board of Supervisors to maintain compliance with House Bill 7013 and demonstrate the District's ongoing commitment to transparency and public accountability.

This report details the accomplishments for the Fiscal Year 2026, confirming that all goals and objectives were met, outlines the performance measures and standards employed, and provides summaries of the District Engineer's yearly infrastructure condition assessment.

District Management recommends this report be accepted as the official and final Annual Report required under Florida Statutes Section 189.0694 and related provisions.

Juliana Duque
District Manager
GMS-SF

NEWTON ROAD COMMUNITY DEVELOPMENT DISTRICT 2025-2026 REPORT – PERFORMANCE MEASURES AND STANDARDS

Exhibit A: Goals, Objectives, and Annual Reporting Form



Juliana Duque
District Manager
GMS-SF

Newton Road Community Development District
Performance Measures & Standards – Annual Report
Reporting Period: October 1, 2025 – September 30, 2026

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

The District satisfied its public-meeting compliance objective by holding regular and special Board meetings as necessary during Fiscal Year 2026. Meetings that were not required were cancelled as appropriate.

Meetings were scheduled to take place at 9:45 a.m. at Lennar Homes, 5505 Waterford District Drive, Miami, Florida, on the third Friday of each month.

Meeting Dates:

October 17, 2025 – Cancelled

November 21, 2025 – Held

December 19, 2025 – Cancelled

January 16, 2026 – Cancelled

February 20, 2026 – Held

March 20, 2026 – Held

April 17, 2026 – Cancelled

May 15, 2026 – Cancelled

June 19, 2026 – Cancelled

June 26, 2026 – Special Meeting Held

July 17, 2026 – Cancelled

August 21, 2026 – Cancelled

September 18, 2026 – Held

During Fiscal Year 2026, the District held meetings to conduct District business, consider financial and operational matters, oversee the construction and acquisition of public infrastructure, and provide the public with access to Board deliberations.

Result: Standard achieved.

Goal 1.2: Notice of Meetings Compliance

All meetings held during the reporting period were properly noticed in accordance with applicable Florida law. Meeting notices, agendas, and supporting materials were made available through the District's established public-notice and records procedures. Meetings that were not required were cancelled as appropriate.

Result: Standard achieved.

Goal 1.3: Access to Records Compliance

Juliana Duque
District Manager
GMS-SF

The District maintained procedures for the retention and availability of public records. Meeting agendas, minutes, resolutions, budget documents, assessment materials, financial reports, contracts, engineer reports, and other District records were maintained and made available in accordance with Florida public-records requirements.

The District also continued to maintain current public information through its website and established public-records procedures.

Result: Standard achieved.

2. Infrastructure and Facilities Maintenance

Goal 2.1: Field/District Management Site Inspections

During the reporting period, the District remained in the development and infrastructure-acquisition phase. District management coordinated with the Developer, District Engineer, District Counsel, and other professionals regarding the construction, acquisition, ownership, operation, and maintenance of the District's public infrastructure.

As of the District Engineer's June 29, 2026 report, the infrastructure remained under construction by the Developer, with the roadways completed through the first lift of asphalt. The District had acquired the completed water and sewer facilities, lift-station infrastructure, and fireline infrastructure. No other public infrastructure components or land had been conveyed to or acquired by the District as of the report date.

Management will continue to coordinate with the Developer and District professionals regarding completion, inspection, acceptance, conveyance, and future operation and maintenance of the remaining District infrastructure and land.

Result: Standard achieved.

Goal 2.2: District Engineer Inspections

The District Engineer, Alvarez Engineers, Inc., conducted visual inspections in June 2026 and reviewed applicable District documents, construction plans, and public records as part of the annual report required by Section 9.21(b) of the Master Trust Indenture for the District's Special Assessment Bonds, Series 2025.

The Engineer found that the public infrastructure currently owned by the District—including the completed water and sewer facilities, lift station, and fireline infrastructure—was maintained in good working order and condition.

Juliana Duque
District Manager
GMS-SF

The Engineer also reviewed the District's proposed field-operations funding and concluded that the amounts budgeted are sufficient to properly maintain, repair, and operate the public infrastructure currently owned by the District.

The District Engineer will continue to conduct inspections and provide recommendations as additional infrastructure and land are completed, conveyed to, and accepted by the District.

Result: Standard achieved.

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

The District prepared, considered, adopted, and published its annual budget in accordance with applicable Florida law and District procedures.

The District Engineer reviewed the District's budgeted field-operations amounts and concluded that the funding is sufficient for the proper maintenance, repair, and operation of the public infrastructure currently owned by the District.

As additional public infrastructure and land are conveyed to and accepted by the District, future budgets will be updated to include appropriate operating, maintenance, repair, reserve, replacement, and capital requirements.

Result: Standard achieved.

Goal 3.2: Financial Reports

The District maintained financial-reporting and recordkeeping procedures through the District's accounting and management functions. Financial records, budget documents, check registers, invoices, assessment information, audit reports, and other required public information were maintained in accordance with applicable law and District procedures.

The District's website and established public-records procedures provide access to applicable financial and budget information.

Result: Standard achieved.

Goal 3.3: Annual Financial Audit

The District will coordinate the completion, Board acceptance, filing, and publication of its annual independent financial audit in accordance with applicable Florida law and required reporting deadlines.

The District will continue to maintain financial records and supporting documentation to facilitate audit review and promote financial transparency and accountability.

Juliana Duque
District Manager
GMS-SF

Result: Standard achieved.

4. Engineer's Annual Report Summary (2025)

The Newton Road Community Development District Yearly District Engineer's Report, dated June 29, 2026, evaluated the condition and anticipated maintenance needs of the District's existing public infrastructure.

As of the date of the Engineer's Report, the Developer was continuing construction of the project, and roads were completed through the first lift of asphalt. The District had acquired the completed water and sewer facilities, lift station, and fire line infrastructure. No other public infrastructure components or land had been conveyed to or acquired by the District as of the report date.

Based on the Engineer's review of District documents, construction plans, public records, and visual inspections conducted in June 2026, the Engineer found that the public infrastructure currently owned by the District was in good working order and condition. The Engineer further concluded that the District's budgeted field-operations funding is sufficient to properly maintain, repair, and operate the public infrastructure currently owned by the District.

The Engineer reviewed the District's general liability, hired and non-owned auto, employment-practices liability, and public-officials liability insurance coverage provided through Florida Insurance Alliance under Agreement No. 1001251225 for the period from October 1, 2025, through October 1, 2026. The District budgeted sufficient funds for the \$5,000 insurance premium.

The District will continue to coordinate with the Developer, District Engineer, District Counsel, and other professionals regarding the completion, acquisition, conveyance, operation, and maintenance of the remaining public infrastructure and land.

Result: Standard achieved.

Overall Determination

Newton Road Community Development District achieved its Performance Measures and Standards for Fiscal Year 2026. During the reporting period, the District held properly noticed Board meetings as necessary, maintained public-records and financial-recordkeeping procedures, conducted annual budget and financial-administration activities, and coordinated with its professional team regarding the construction, acquisition, inspection, and maintenance of District infrastructure.

Juliana Duque
District Manager
GMS-SF

The District remains in an active development and infrastructure-acquisition phase. As of June 29, 2026, the District owned the completed water and sewer facilities, lift-station infrastructure, and fireline infrastructure, which the District Engineer found to be in good working order and condition. The Developer remained responsible for construction of the remaining improvements, including roadways beyond the first asphalt lift and other public infrastructure and land not yet conveyed to the District.

As additional improvements and land are completed, conveyed to, and accepted by the District, the District will continue implementing its field-management, inspection, maintenance, repair, reserve, replacement, insurance, and operational responsibilities for District-owned infrastructure.

Chair/Vice Chair: _____
Print Name: _____
Newton Road Community Development District

Date: _____

District Manager: _____
Print Name: _____
Newton Road Community Development District

Date: _____

Juliana Duque
District Manager
GMS-SF



Memorandum

To: Newton Road Board of Supervisors

From: District Management

Date: September 18, 2026

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 their 2026 legislative session. Starting on October 1, 2026, 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, 2027), 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 2027 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 & 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 their commitment to the accountability and transparency of the District.

Exhibit A:
Goals, Objectives and Annual Reporting Form

Newton Road Community Development District Performance Measures/Standards & Annual Reporting Form

October 1, 2026 – September 30, 2027

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least three regular Board of Supervisor meetings per year to conduct CDD 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 three board meetings were held during the Fiscal Year.

Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

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

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

Standard: 100% of meetings were advertised per Florida statute on at least two mediums (i.e., newspaper, CDD 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 CDD website checks.

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

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

Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

Goal 2.1: 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 CDD website and/or within district records.

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

Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

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

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

Standard: CDD website contains 100% of the following information: Most recent 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 results to the CDD 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 CDD'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 CDD website and transmitted to the State of Florida.

Achieved: Yes ☐ No ☐

Chair/Vice Chair: _____
Print Name: _____
Newton Road Community Development District

Date: _____

District Manager: _____
Print Name: _____
Newton Road Community Development District

Date: _____

Newton Road

Community Development District

BILL TO: Lennar Homes
5505 Waterford District, 5th Floor
Miami, FL 33126

July 9, 2026
Funding Request #13

	PAYEE		GENERAL FUND
1	Billing Cochran, P.A. Inv# 199434 - General Counsel (Jun '26)	\$	870.00
2	GMS-SF, LLC Inv# 19 - Management Fees & Expenses (July '26)	\$	2,166.66
3	McClatchy Company LLC Inv# 162688 - Legal Ad Inv# 162689 - Legal Ad	\$ \$	409.11 1,891.97
4	Contingency	\$	3,000.00
	TOTAL DUE	\$	8,337.74

Please make check payable to:

Newton Road Community Development District
5385 N Nob Hill Road
Sunrise, FL 33351

Newton Road

Community Development District

BILL TO: Lennar Homes
5505 Waterford District, 5th Floor
Miami, FL 33126

August 20, 2026
Funding Request #14

PAYEE		GENERAL FUND	
1	Alvarez Engineers, Inc.		
	Inv#9378 - 2026 Yearly Engineer's Report per the Indenture	\$	2,800.00
	Inv#9438 - Engineering Services (May '26)	\$	47.50
2	Billing Cochran, P.A.		
	Inv# 199839 - General Counsel (Jul '26)	\$	500.00
3	GMS-SF, LLC		
	Inv# 20 - Management Fees & Expenses (Aug '26)	\$	2,166.66
TOTAL DUE		\$	5,514.16

Please make check payable to:

Newton Road Community Development District
5385 N Nob Hill Road
Sunrise, FL 33351

Newton Road

Community Development District

BILL TO: Lennar Homes
5505 Waterford District, 5th Floor
Miami, FL 33126

September 10, 2026
Funding Request #15

PAYEE		GENERAL FUND	
1	GMS-SF, LLC Inv# 21 - Management Fees & Expenses (Sep '26)	\$	2,166.66
TOTAL DUE		\$	2,166.66

Please make check payable to:

Newton Road Community Development District
5385 N Nob Hill Road
Sunrise, FL 33351

Newton Road
Community Development District

Unaudited Financial Reporting
August 31, 2026



Table of Contents

1	<u>Balance Sheet</u>
2	<u>General Fund</u>
3	<u>Debt Service Fund Series 2025</u>
4-5	<u>Capital Project Fund Series 2025</u>
6	<u>Month to Month</u>
7	<u>Long Term Debt Report</u>

Newton Road
Community Development District
Combined Balance Sheet
August 31, 2026

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Project Fund</i>	<i>Totals Governmental Funds</i>
Assets:				
<u>Cash:</u>				
Operating Account	\$ 27,088	\$ -	\$ -	\$ 27,088
Due From Developer	5,514	-	-	5,514
<u>Investments:</u>				
<u>Series 2025</u>				
Reserve	-	73,600	-	73,600
Revenue	-	2,917	-	2,917
Acquisition & Construction	-	-	36,626	36,626
Total Assets	\$ 32,602	\$ 76,517	\$ 36,626	\$ 145,745
Liabilities:				
Accounts Payable	\$ 5,514	\$ -	\$ -	\$ 5,514
Total Liabilities	\$ 5,514	\$ -	\$ -	\$ 5,514
Fund Balance:				
Restricted for:				
Debt Service	\$ -	\$ 76,517	\$ -	\$ 76,517
Capital Project	-	-	36,626	36,626
Unassigned	27,088	-	-	27,088
Total Fund Balances	\$ 27,088	\$ 76,517	\$ 36,626	\$ 140,231
Total Liabilities & Fund Balance	\$ 32,602	\$ 76,517	\$ 36,626	\$ 145,745

Newton Road
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending August 31, 2026

	Adopted Budget	Prorated Budget Thru 08/31/26	Actual Thru 08/31/26	Variance
<u>Revenues:</u>				
Developer Contribution	\$ 73,416	\$ 66,270	\$ 66,270	\$ -
Miscellaneous Revenue	-	-	1,636	1,636
Total Revenues	\$ 73,416	\$ 66,270	\$67,905	\$ 1,636
<u>Expenditures:</u>				
<u>General & Administrative:</u>				
Engineering	\$ 5,000	\$ 4,583	\$ 3,548	\$ 1,036
Attorney	12,000	11,000	9,633	1,367
Annual Audit	4,000	3,200	3,200	-
Assessment Administration	2,000	-	-	-
Arbitrage Rebate	600	-	-	-
Dissemination Agent	1,200	-	-	-
Trustee Fees	4,000	-	-	-
Management Fees	24,000	22,000	22,000	-
Information Technology	1,000	917	917	0
Website Maintenance	1,000	917	917	0
Telephone	50	46	-	46
Postage & Delivery	250	229	4	225
Insurance General Liability	5,500	5,500	5,000	500
Printing & Binding	250	229	-	229
Legal Advertising	766	702	3,590	(2,888)
Other Current Charges	250	229	617	(388)
Office Supplies	250	229	-	229
Dues, Licenses & Subscriptions	300	300	175	125
Total General & Administrative	\$ 62,416	\$ 50,081	\$ 49,600	\$ 481
<u>Operations & Maintenance:</u>				
Field Expenditures				
Drainage System	\$ 10,000	\$ 9,167	\$ -	\$ 9,167
Contingencies	1,000	917	-	917
Subtotal Field Expenditures	\$ 11,000	\$ 10,083	\$ -	\$ 10,083
Total Operations & Maintenance	\$ 11,000	\$ 10,083	\$ -	\$ 10,083
Total Expenditures	\$ 73,416	\$ 60,165	\$ 49,600	\$ 10,564
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ 6,105	\$18,305	\$ 12,200
Net Change in Fund Balance	\$ -	\$ 6,105	\$ 18,305	\$ 12,200
Fund Balance - Beginning	\$ -		\$ 8,783	
Fund Balance - Ending	\$ -		\$ 27,088	

Newton Road
Community Development District
Debt Service Fund Series 2025
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending August 31, 2026

	Adopted Budget	Prorated Budget Thru 08/31/26	Actual Thru 08/31/26	Variance
Revenues:				
Special Assessments - Direct	\$ 178,066	\$ 178,066	\$ 178,066	\$ -
Interest Income	1,000	917	3,405	2,489
Total Revenues	\$ 179,066	\$ 178,982	\$ 181,471	\$ 2,489
Expenditures:				
Interest - 12/15	\$ 42,728	\$ 42,728	\$ 42,728	\$ 0
Interest - 6/15	116,531	116,531	116,531	-
Principal - 6/15	60,000	60,000	60,000	-
Total Expenditures	\$ 219,259	\$ 219,259	\$ 219,259	\$ 0
Excess (Deficiency) of Revenues over Expenditures	\$ (40,194)	\$ (40,277)	\$ (37,788)	\$ 2,489
Other Financing Sources/(Uses):				
Bond Proceeds	\$ 116,328	\$ 116,328	\$ 116,328	\$ -
Transfer In/(Out)	(300)	(275)	(2,023)	(1,748)
Total Other Financing Sources/(Uses)	\$ 116,028	\$ 116,053	\$ 114,305	\$ (1,748)
Net Change in Fund Balance	\$ 75,835	\$ 75,776	\$ 76,517	\$ 741
Fund Balance - Beginning	\$ -		\$ -	
Fund Balance - Ending	\$ 75,835		\$ 76,517	

Newton Road
Community Development District
Capital Projects Fund Series 2025
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending August 31, 2026

	Adopted Budget	Prorated Budget Thru 08/31/26	Actual Thru 08/31/26	Variance
<u>Revenues:</u>				
Interest Income	\$ -	\$ -	\$ 40,951	\$ 40,951
Total Revenues	\$ -	\$ -	\$ 40,951	\$ 40,951
<u>Expenditures:</u>				
Improvements	\$ -	\$ -	\$ 3,770,452	\$ (3,770,452)
Cost of Issuance	-	-	344,568	(344,568)
Total Expenditures	\$ -	\$ -	\$ 4,115,020	\$ (4,115,020)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ (4,074,069)	\$ (4,074,069)
<u>Other Financing Sources/(Uses):</u>				
Bond Proceeds	\$ -	\$ -	\$ 4,108,672	\$ 4,108,672
Transfer In/(Out)	-	-	2,023	2,131
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 4,110,695	\$ 4,110,803
Net Change in Fund Balance	\$ -	\$ -	\$ 36,626	\$ 36,734
Fund Balance - Beginning	\$ -		\$ -	
Fund Balance - Ending	\$ -		\$ 36,626	

Newton Road
Community Development District
Series 2025 Special Assessment Bonds

1. Recap of Capital Project Fund Activity Through August 31, 2026

Opening Balance in Construction Account		\$4,104,534.62
Source of Funds:		
Interest Earned		\$40,950.94
Developer Proceeds		\$2,820,831.25
Interfund Transfer In/(Out)		\$2,022.96
Use of Funds:		
Disbursements:		
Roadways Improvements		(\$1,241,318.32)
Stormwater Management System & Drainage		\$0.00
Water Distribution System		(\$2,756,318.10)
Sanitary Sewer System		(\$2,581,420.25)
Professional Fees		(\$12,226.81)
COI		(\$340,430.31)
<u>Adjusted Balance in Construction Account at August 31, 2026</u>		<u>\$36,625.98</u>

2. Funds Available For Construction at August 31, 2026

Book Balance of Construction Fund August 31, 2026	\$36,625.98
Construction Funds available at August 31, 2026	<u>\$36,625.98</u>

3. Investments - US Bank

August 31, 2026	<u>Type</u>	<u>Yield</u>	<u>Due</u>	<u>Maturity</u>	<u>Principal</u>
Construction Fund:	Overnight	0.01%		\$36,625.98	\$36,625.98
				Contracts Payable	\$0.00
				Balance at 08/31/26	<u>\$36,625.98</u>

Newton Road
Community Development District
Month to Month

	Adopted Budget	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<u>Revenues:</u>														
Developer Contribution	\$ 73,416	\$ 2,167	\$ 8,842	\$ 9,226	\$ -	\$ 2,103	\$ 3,377	\$ 2,167	\$ 7,603	\$ 16,933	\$ 8,338	\$ 5,514	\$ -	\$ 66,270
Miscellaneous Revenue	-	-	-	-	-	1,636	-	-	-	-	-	-	-	1,636
Total Revenues	\$ 73,416	\$ 2,167	\$ 8,842	\$ 9,226	\$ -	\$ 3,738	\$ 3,377	\$ 2,167	\$ 7,603	\$ 16,933	\$ 8,338	\$ 5,514	\$ -	\$ 67,905
<u>Expenditures:</u>														
<u>General & Administrative:</u>														
Engineering	\$ 5,000	\$ -	\$ 534	\$ -	\$ -	\$ -	\$ 166	\$ -	\$ 48	\$ -	\$ 2,800	\$ -	\$ -	\$ 3,548
Attorney	12,000	1,500	1,528	1,020	780	885	990	1,020	540	870	500	-	-	9,633
Annual Audit	4,000	-	-	-	-	-	-	-	3,200	-	-	-	-	3,200
Assessment Administration	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Arbitrage Rebate	600	-	-	-	-	-	-	-	-	-	-	-	-	-
Dissemination Agent	1,200	-	-	-	-	-	-	-	-	-	-	-	-	-
Trustee Fees	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Management Fees	24,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	-	22,000
Information Technology	1,000	83	83	83	83	83	83	83	83	83	83	83	-	917
Website Maintenance	1,000	83	83	83	83	83	83	83	83	83	83	83	-	917
Telephone	50	-	-	-	-	-	-	-	-	-	-	-	-	-
Postage & Delivery	250	-	1	2	-	1	-	-	-	-	-	-	-	4
Insurance General Liability	5,500	5,000	-	-	-	-	-	-	-	-	-	-	-	5,000
Printing & Binding	250	-	-	-	-	-	-	-	-	-	-	-	-	-
Legal Advertising	766	-	313	301	349	326	-	-	-	2,301	-	-	-	3,590
Other Current Charges	250	54	56	59	64	53	56	109	-	53	60	54	-	617
Office Supplies	250	-	-	-	-	-	-	-	-	-	-	-	-	-
Dues, Licenses & Subscriptions	300	175	-	-	-	-	-	-	-	-	-	-	-	175
Total General & Administrative	\$ 62,416	\$ 8,896	\$ 4,598	\$ 3,549	\$ 3,360	\$ 3,432	\$ 3,378	\$ 3,295	\$ 5,954	\$ 5,391	\$ 5,527	\$ 2,221	\$ -	\$ 49,600
<u>Operations & Maintenance</u>														
Field Expenditures														
Drainage System	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingencies	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal Field Expenditures	\$ 11,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Operations & Maintenance	\$ 11,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Expenditures	\$ 73,416	\$ 8,896	\$ 4,598	\$ 3,549	\$ 3,360	\$ 3,432	\$ 3,378	\$ 3,295	\$ 5,954	\$ 5,391	\$ 5,527	\$ 2,221	\$ -	\$ 49,600
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ (6,729)	\$ 4,244	\$ 5,678	\$ (3,360)	\$ 307	\$ (1)	\$ (1,129)	\$ 1,649	\$ 11,542	\$ 2,811	\$ 3,293	\$ -	\$ 18,305
Net Change in Fund Balance	\$ -	\$ (6,729)	\$ 4,244	\$ 5,678	\$ (3,360)	\$ 307	\$ (1)	\$ (1,129)	\$ 1,649	\$ 11,542	\$ 2,811	\$ 3,293	\$ -	\$ 18,305

Newton Road
Community Development District
Long Term Debt Report

Series 2025, Special Assessment Bonds (2025 Project)		
Bond Issue:	10/9/2025	
Original Issue Amount:	\$4,225,000	
Interest Rate:	4.00%	
Maturity Date:	June 15, 2030	
Interest Rate:	5.50%	
Maturity Date:	June 15, 2045	
Interest Rate:	5.750%	
Maturity Date:	June 15, 2055	
Reserve Fund Definition	25% of Max Annual Debt Service	
Reserve Fund Requirement	\$73,600	
Reserve Fund Balance	73,600	
Bond outstanding		\$4,225,000
Less: Principal Payment - 6/15/26		(\$60,000)
Current Bonds Outstanding		\$4,165,000