

*Viera East Community
Development District*

Agenda

June 23, 2022

AGENDA

Viera East

Community Development District

219 East Livingston Street, Orlando, FL 32801

Phone: 407-841-5524 – Fax: 407-839-1526

June 17, 2022

Board of Supervisors
Viera East Community
Development District

Dear Board Members:

The Board of Supervisors of the Viera East Community Development District will meet **Thursday, June 23, 2022, at 7:00 p.m. in the Multi-Purpose Room, Faith Lutheran Church, 5550 Faith Drive, Viera, FL.**

- I. Roll Call
- II. Pledge of Allegiance
- III. Public Comment Period
- IV. Approval of Minutes of the May 26, 2022, Board of Supervisors Meeting
- V. New Business
 - A. Discussion of Fiscal Year 2023 Budget Workshop
- VI. Old Business
 - A. Brevard County Lake Planting Grant Update
 - B. Action Items List
- VII. Staff Reports
 - A. General Manager's Report
 - B. District Manager's Report
 - i. Consideration of Requisition #107
 - C. Lifestyle/Marketing Report
 - D. Restaurant Report
- VIII. Treasurer's Report – Consideration of Financial Statements
 - A. Approval of Check Register
 - B. Balance Sheet and Income Statement
- IX. Supervisor's Requests
- X. Adjournment

The third order of business of the Board of Supervisors meeting is the Public Comment Period where the public has an opportunity to be heard on propositions coming before the Board as reflected on the agenda, and any other items.

The fourth order of business is approval of minutes of the May 26, 2022 Board of Supervisors Meeting. A copy of the minutes are enclosed for your review.

The fifth order of business is New Business. Discussion of the Fiscal Year 2023 Budget Workshop.

The sixth order of business is Old Business. Section A is Brevard County Lake Planting Grant Update. Section B is action items list. A copy of the list is enclosed for your review.

The seventh order of business is the Staff Reports. Section A is the General Manager's Report. Section B is the District Manager's Report, Consideration of Requisition #107. Section C is the lifestyle/marketing report. Section D is restaurant report.

The eighth order of business is the Treasurer's Report. Section A includes the check register being submitted for approval and Section B includes the balance sheet and income statement for your review.

The balance of the agenda will be discussed at the meeting. In the meantime, if you have any questions, please contact me.

Sincerely,



Jason Showe
District Manager

Cc: Brian Jones, District Counsel
Robert Robb, District Engineer
Tim Melloh, General Manager

MINUTES

**MINUTES OF MEETING
VIERA EAST
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Viera East Community Development District was held on **Thursday, May 26, 2022** at 7:00 p.m. at Faith Lutheran Church in the Multi-Purpose Room, 5550 Faith Drive, Viera, Florida.

Present and constituting a quorum were:

Rob Dale	Chairman
Pete Carnesale	Vice Chairman
Steve Colasinski <i>by phone</i>	Treasurer
Paul McCarthy	Assistant Secretary
David Bedwell	Assistant Secretary

Also present were:

Jason Showe	District Manager
Tim Melloh	General Manager
Michelle Webb	Marketing Director
Residents	

FIRST ORDER OF BUSINESS

Roll Call

Mr. Showe called the meeting to order at 7:00 p.m. All Supervisors were present.

SECOND ORDER OF BUSINESS

Pledge of Allegiance

The Pledge of Allegiance was recited.

THIRD ORDER OF BUSINESS

**Public Comment Period – Items on
Agenda**

Mr. Showe: I have no Request to Speak forms, but we can open it up for any member of the audience who would like to provide any comments. We would ask that you please state your name and address and keep your comments to three minutes. Hearing none, we can proceed.

FOURTH ORDER OF BUSINESS

**Approval of Minutes of the March 10
2022 Workshop Meeting and April 28,
2022 Board of Supervisors Meeting**

Mr. Showe: We've provided minutes for the workshop of March 10th, as well as the April 28th Board meeting. We can take any questions or comments from the Board at this time or a motion to approve.

Mr. Carnasale: I don't see anybody with comments.

On MOTION by Mr. Carnasale seconded by Mr. McCarthy with all in favor the Minutes of the March 10 2022 Workshop Meeting and April 28, 2022 Board of Supervisors Meeting were approved as presented.

FIFTH ORDER OF BUSINESS

New Business

**A. Consideration of Resolution 2022-01 Approving the Proposed Fiscal Year
2023 Budget and Setting a Public Hearing**

Mr. Showe: This is the start of the budget process. We presented to you, Resolution 2022-01. We will start with just some background on what this resolution does for the Board. The resolution does a couple of mechanical items. The first thing that it does, is it approves a proposed budget, which will be attached as Exhibit A. It also sets the public hearing. We've set the public hearing tentatively for your regular August meeting, which will be August 25th at 7:00 p.m. at this location. It also directs us to transmit this budget to Brevard County in the City of Rockledge, as well as post to your website once it's approved. There are no assessment increases as projected in the budget that you've got in front of you now. We were able to keep everything at the same level of service. We included some raises for staff, as well as looking at all of the contracts. It included some escalators in that. Similar in the past, there is a reduction in some of those transfers that we would typically make to your Reserve Fund. So, with the budget the way it is now, assessments last year were \$629 per home. With the decrease of the debt service that dropped off this year, plus the addition of Series 2020, assessments would drop from \$629 and \$404 with no assessment increase. Then behind the General Fund, we've got all the account lines. It shows you all of the contract costs and how we get to those numbers, for anything that we have contracts for. We also have the Capital Reserve Fund, which shows \$450 for the golf course for the current year. At the end of this year, we would have approximately \$768,000 in capital reserves. Again, the Board can change whatever you want to spend.

Mr. Dale: Could you say that again?

Mr. Showe: We expect at the end of 2022, to have \$768,000 in capital reserves.

Mr. Bedwell: That's what we have now.

Mr. Showe: Correct. We don't anticipate any expenses in that capital reserve for now. You are using the bond funds. They are supplementing what you would traditionally be spending.

Mr. Bedwell: You don't anticipate the golf course making any money?

Mr. Dale: We're not projecting that.

Mr. Showe: The process we go through, at least at this stage, is we are very conservative with your funds.

Mr. Bedwell: Okay.

Mr. Showe: We try to overestimate expenses and underestimate your revenues. We can make tweaks as we go through the process. Then we've got your debt as well as the golf course. We did separate it out budget-wise just so it's clear and distinct. I think that will help with the contract, but we can do it either way.

Mr. Bedwell: This budget is going to be transmitted to Brevard County.

Mr. Showe: Correct. Every budget is required to go to the county. I don't know what they do with it. We've never once received a comment from any of them. I think it's just a statutory compliance item and it goes onto a shelf somewhere.

Mr. Dale: Then when we make a change and you file that change as an addendum to it?

Mr. Showe: We don't file a change, but they get a copy of the final budget.

Mr. Colasinski: What is the mechanism for identifying the assessment number with the county for the fiscal year?

Mr. Showe: Sure. When you guys set your final assessment through the adopted budget process, our staff prepares what's called an Assessment Roll. It's about a 6,000-item spreadsheet, one for every property in the District. That instrument lays the assessments on each individual product.

Mr. Colasinski: Alright. Thank you.

Mr. Showe: You're very welcome. Again, this is really just the start of the budget process. It's important for both the residents and the Board to know that this doesn't lock you into anything in particular at this point. I think the one thing that's worth discussion now is if you

want to increase the operation and maintenance (O&M) assessments. On the last page of the budget, which if you have the electronic agenda, is Page 155, but we also have hard copies of the budget. For every \$50 net assessment increase, which is what people actually pay, it generates approximately \$300,000 worth of revenue, which could go to reserves or however you want to do it. We show a \$50 increase, \$100 increase, and \$150 increase, but approximately it's about \$300,000.

Mr. Dale: What if we want that specifically allocated for non-golf course, so there's no issue?

Mr. Showe: Essentially, you're generating revenue and then it's your job to allocate that revenue. So, it can go anywhere that's a legal purpose of the District.

Mr. Colasinski: Right. We can allocate the General Fund to Recreation?

Mr. Showe: Correct. Or to Capital Reserves or wherever you would choose to allocate that is fine.

Mr. Colasinski: Alright.

Mr. Showe: As part of the process this evening, if there is an increase, we are required to go through that notice process. So, in order for us to have time to get all that coordinated, we need to know what your ceiling is. If you said, *"Hey, \$50 is our max, we're not going to go over a \$50 increase total,"* you can still bring it down, should you choose between now and the public hearing. But we need to know what we're going to be sending out in a letter to the residents if there is an increase.

Mr. Bedwell: Where are those different scenarios? I know they're in here. I saw them.

Mr. Showe: It's the last page of the budget.

Mr. Colasinski: There are four categories on there.

Mr. Showe: Again, we showed a \$50 increase, \$100 increase, and \$150 increase. For every \$50 you increase, it's approximately \$300,000 worth of revenue.

Mr. Bedwell: Well, I've always said that we should assess people for reserves. This is my own belief.

Mr. Dale: We did have that discussion.

Mr. Colasinski: Hey, Jason, that scale, when it goes to a \$150 increase, that's much more than \$300,000 in increased revenue.

Mr. Dale: He was saying it's \$300,000 per \$50.

Mr. Showe: You might be right. I have to look at that one.

Mr. Colasinski: Alright. I just wanted to have that understanding.

Mr. Bedwell: I think \$300,000 for \$50 is a little high.

Mr. Showe: No, that's actually right. There are 6,000 units in the District. Again, it's not exactly that because the commercial is assessed at a little different rate than the residential.

Mr. Dale: I seem to recall that.

Mr. Showe: But when it all breaks down, it's approximately \$300,000.

Mr. Colasinski: Right.

Mr. Showe: Per \$50.

Mr. Colasinski: Well, it sounds like our next meeting, our workshop meeting, may be our only real opportunity to discuss this. There may be some people missing at our regular meeting in July. I don't know who is planning on being in attendance for the July meeting, but we don't have much time to work on the budget, so I guess we need to start looking at it. Our actuals are a good indicator of what we need to plan for next year.

Mr. Dale: What we have discussed, in summary, to my recollection here, at the past couple of meetings, whether it was at the workshop or at the last annual meeting, there seemed to be general consensus amongst the Board members. I'm not speaking for the Board. I'm just sharing my interpretation of what I thought we were at. There seems to be a general consensus among the Board, of an increase between the \$50 and \$100 mark. The purpose of that increase is to allocate that money to non-golf course reserves or if we run a little over because we are at 10% inflation generally across the Board on a lot of things, that money is there to capture those increasing expenses. More importantly, it is there to develop more of a reserve that we don't have for the entire District as opposed to using bond money. Correct me if my math was wrong, but I came up with \$225.

Mr. Showe: Yes. Assessments are dropping by approximately \$225.

Mr. Dale: Right. What we discussed, to my recollection, at a previous meeting, but I don't remember which meeting it was, was the notice for the increase has to go out and meet all of the criteria legally. But what we are able to do is attach an addendum to it, where it spells out in plain English to the residents, that the net effect is that the taxes will still be coming down, but the purpose of the increase is to go towards reserves, so we never have to look at getting another bond.

Mr. Bedwell: That's exactly what we talked about. We just haven't decided on the amount.

Mr. Dale: Exactly, whether it's \$50 or \$100. What my objective in the process that I'm going to want nailed down a little bit more when we go into that, like Steve said, probably at the next meeting, at the next workshop, are we going to be running over budget much this year?

Mr. Showe: Yeah. That's always part of the challenge when you're doing budgets because we're trying to project essentially 17 months in advance. We're looking through next September. As we go through the next few months now, you've got essentially four months to really massage this budget until the August meeting.

Mr. Dale: Right.

Mr. Showe: So, you can make changes up until that final meeting. We'll continue to refine that based on the actuals that are coming in month-to-month and all of this will get refined and shown to the Board multiple times.

Mr. Bedwell: I agree that we shouldn't say what it can be used for. The way you said it is the way to say it, to have reserves, so we don't have to issue a bond. That's it, end of story.

Mr. Dale: Exactly.

Mr. Bedwell: You don't know when a hurricane could hit, right?

Mr. Dale: Right.

Mr. Carnasale: The only reason that he's saying what he was saying was that we have promised in the past that the profits made off the golf course would go into a reserve for the golf course.

Mr. Bedwell: Right.

Mr. Carnasale: Okay. So, therefore, what he's saying is that anything we try to collect now, we need to have a reserve account to cover the rest of the CDD.

Mr. Dale: This is essentially establishing a reserve for the CDD as opposed to the golf course.

Mr. Bedwell: But you can't guarantee in the future that you're going to get money with the golf course.

Mr. Dale: Bingo.

Mr. Showe: Correct.

Mr. Carnasale: You're not limited to that, but I'm just saying, the basic intent is to try and keep our promises.

Mr. Bedwell: Well, we only have one reserve account balance, so what we need to do is set up a second.

Mr. Dale: Set aside the other reserve account or do what we've talked about a hundred times, where, yes, it's one reserve account, but we have it allocated. I get that there's nothing legal about it.

Mr. Showe: We can talk. So, I think what we'll do is, at the bottom of that page, I'll work with our accountant.

Mr. Dale: Nothing legally constraining. Let me say that for the people reading the minutes.

Mr. Showe: We can do a little summary at the bottom that says, "*Allocation of this much is general or this much is general operations or this much is golf course,*" and just show a little table at the bottom. Again, you're not tied into that, but it does show an illustration, a running total.

Mr. Dale: I don't think we're at this point yet, but in the 2015 study, we've talked about how we want to break that down further, so we're able to do a time value of money calculation to figure out, 20 years from now, how much we need to be setting aside on an annual basis for a sprinkler system. I know that it's just written on paper and it's not going to be entirely accurate, but it's the best system we've got.

Mr. Showe: There may be some benefit.

Mr. Bedwell: It's a forecast.

Mr. Showe: There may be some benefit to almost looking at doing a completely new study once you're done with the bond project. We can certainly get you quotes. Dealing with a study that's seven years old, plus making all of these improvements, there are things in there that aren't included. I think it might be time, when you're done with the bond project, to consider another Reserve Study with all of your assets to plan that out.

Mr. Bedwell: Well, if we use the same company, we wouldn't be starting at ground zero.

Mr. Dale: Right.

Mr. Bedwell: You've got a whole book with all of the line items.

Mr. Showe: I'm just throwing that out there. Obviously, it's a future issue.

Mr. Colasinski: The master plan, when it was established in 2015, identified all aspects of the capital improvements and their life cycle time period. So, all we have to do is go through each of those line items, put new dollar figures on them and make the calculations. I don't see that as being too difficult.

Mr. Dale: Right. I will also share with the Board and this is anecdotal, not scientific, but over the course of the past two months, I had at minimum, 20 conversations with individuals that are residents, taxpayers in this District, about this very issue. I've asked them all point-blank, if we were to increase the taxes at the same time the bond money was coming down, as long as it was for the reserve funds for the CDD and people knew that the purpose was to prevent us from ever having to issue another bond, every single one of the people that I've talked to were in support of it.

Mr. Colasinski: Let's be careful with that. We don't have the capability to issue another bond right now. What we do have the capability to do is a special assessment.

Mr. Dale: I get that.

Mr. Colasinski: It's important to understand that because a special assessment is due in one year. A bond can be amortized over several years.

Mr. Dale: I understand, but the gist is, at this point in time, people were supportive of the increase, even though the net effect is a net decrease. I know we're getting into semantics here, but people were in favor of that. So, I guess where I'm at, is that I would encourage each Board Member to go out and have the same conversation with your constituents.

Mr. Colasinski: We all are constituents.

Mr. Dale: Yes, you are correct.

Mr. Bedwell: I've already talked to many people.

Mr. Dale: You get the same feedback, is what you're getting.

Mr. Carnasale: We're not getting the same feedback. To get that feedback from my neighborhood, which basically will probably get no benefit from it anyway, is a positive thing to do because they understand the budget process. They are all highly educated people.

Mr. Dale: Right. I think if we were to approach this from a planning perspective, hypothetically, going into our discussions, I think the \$100 figure is the one that keeps coming up. I think that's the way we should look at it. Of course, if there are reasons to change that or adapt it...

Mr. Showe: Here's the thing. You want to give yourself more flexibility than less. If you tell us \$50 tonight, that's your ceiling, so you can only go down from there. If you tell us \$100 tonight and you end up settling on \$70 or \$75, you can do that. So, I would encourage you to look at a higher number now. Obviously, there is a cutoff, so we'll continue to have these workshops and discussions. At a certain point, we have to do a mailed notice, so I need to use this number.

Mr. Dale: Right.

Mr. Showe: But you can still come down from that number once those mailed notices go out.

Mr. Bedwell: Tim, I know that you don't have the reserve book with you, but there was a page I looked at, that said how much money you have to put into reserve each year. I wish we had that number because then we could say, "*With 4,000 some residents, that means \$50 or \$60 or \$70.*" I know it's seven years old, but at least it's a start.

Mr. Dale: Right. That's including everything with the golf course.

Mr. Bedwell: It's everything.

Mr. Dale: I know there's no segregation in any official paperwork or anything, but the way I was looking at it, was when I originally came up with some of the numbers when we were developing the bonus program, the number it all seemed to coalesce around, we needed \$250,000 a year to meet our reserve requirements for the golf course. My impression from the numbers that I've seen, is \$100,000. Because we are talking culverts, we're talking machinery, which is valued at, at least \$500,000. We've got a lot of things in the mix there.

Mr. Bedwell: When you say the golf course, you're including the Clubhouse, right?

Mr. Dale: Oh, yeah.

Mr. Bedwell: Which could be a big expense.

Mr. Colasinski: The question you're going to have from our constituents, if we're going to establish a Capital Reserve Fund for dealing with any emergencies, when do we stop the assessment for that Reserve Fund? We should consider a limit on when we want to stop, so it doesn't go on forever, because somebody is going to ask about that. Otherwise, it's just a tax increase that you're going to see every year. If it's intended to establish a Reserve Fund, are we going to continue to add more and more reserve money or are we just wanting to target a ceiling limit for reserves?

Mr. Carnasale: I would say it's going to continue forever, because of the fact that we're trying to create a Reserve Fund for things that might not expire and need replacement for another 20 years or 30 years or 10 years or 15 years. So, if we are creating a Reserve Fund for items that might need replacement or items that might get destroyed by a hurricane, which we don't know when will happen, we can't draw a line on...

Mr. Colasinski: We can't have Board reserves and own an asset.

Mr. Dale: I agree with you, Steve, and I understand what you're saying. My suspicion is though, it's going to take us at least six or seven years to establish those reserves.

Mr. Colasinski: That's fine.

Mr. Dale: Hear me out. It's going to take us six or seven years to establish those. But what's going to be happening at the same time that is going on, is inflation is going to be eroding away at that, and by the time we hit those six or seven years, there's a good chance that number we're at with those assessments, is where we're going to be at with our current expenses.

Mr. Bedwell: That's why we need the Reserve Study, so we can show people why it is this amount.

Mr. Showe: When the Reserve Study started, they estimated the first year was \$497,000. Then it went up to \$511,000, \$527,000 and \$543,000. When you go to 2023, they were looking at about \$541,000. It goes from \$541,000 with some incremental increases every year, all the way up to \$868,000 in 2030.

Mr. Bedwell: That's the entire CDD.

Mr. Showe: That's the CDD and the golf course combined.

Mr. Bedwell: I understand.

Mr. McCarthy: I'd like to see a reserve set up separately from the golf course reserve.

Mr. Showe: Correct.

Mr. Bedwell: You're talking about setting up an increase in reserve for non-golf course?

Mr. Dale: Yes.

Mr. Bedwell: What is out there besides the golf course?

Mr. Dale: At the park, you've got all of our culverts, sidewalks, everywhere.

Mr. Showe: I think it's the culverts, the sidewalks, all of the storm water system. That is the big thing.

Mr. Colasinski: The erosion on the lake.

Mr. Dale: That's the big one. That's the one that scares the bejesus out of me right now.

Mr. Carnasale: Erosion on the lakes.

Mr. Bedwell: We'll have to break the Reserve Study out in two pieces.

Mr. Dale: Yeah, because I'm getting more and more complaints. A lot of them are from the folks in Bayhill about their backyard. One resident told me that they wanted to get a swimming pool put in and were advised by the pool company not to because of how much had eroded in their backyard. So, I've got a feeling that down the road here, we're going to have some bills with regard to that.

Mr. Bedwell: Well then, we need to break that Reserve Study out into pieces so we can show people.

Mr. Dale: Right.

Mr. Colasinski: Great idea.

Mr. Dale: I think for guidance purposes, what I would target is a \$100 increase. We'll talk about it more. We'll massage it. We'll talk about how we're going to break it down.

Mr. Showe: I think for purposes of approval tonight, if that's what the Board wants, I can craft a motion and somebody can just approve it. It would be a motion to approving Resolution 2022-01, approving the proposed Fiscal Year 2023 budget as presented, with an additional \$100 increase dedicated to reserves and setting the public hearing.

Mr. Dale: The net effect is we would be going from \$609 for homeowners.

Mr. Carnasale: No, \$628.

Mr. Showe: You'd be going from \$629 to \$504. So, they're still getting well over a \$100 decrease overall.

Mr. Dale: Right.

Mr. Carnasale: Last year they got a \$50 decrease. This year they would get over a \$100 decrease.

Mr. Dale: Right.

Mr. Bedwell: When I talk to somebody, I ask, *"Would you be willing to put money in reserve that cost the same as having a dinner for two and two glasses of wine at The Chart House?"* That's all we're asking.

On MOTION by Mr. McCarthy seconded by Mr. Carnasale with all in favor Resolution 2022-01 Approving the Proposed Fiscal Year 2023 Budget with a \$100 increase and Setting a Public Hearing for August 25, 2022 at 7:00 p.m. at this location was adopted.

Mr. Showe: We'll adjust that. You'll see this again when you have the workshop, because we'll focus the next workshop on basically the General Fund as well as the Capital Projects Fund. So, that will be a good time to start. Obviously, with the focus on looking at that specific capital, even though it says, "*Golf Course*," we present you with the entire budget at the same time. So, if you've got other changes, we have to roll them all in.

Mr. Dale: Right.

Mr. Showe: Perfect.

B. Consideration of Special Warranty Deed with The Viera Company for Tracts A, B and Nearby Property

C. Consideration of Bill of Sale to Viera East CDD from The Viera Company for Tracts A and B of Star Rush Drive Extension

Mr. Showe: I can go through the next two items because they're related. We've been approached by The Viera Company. They completed the construction of the I-95 interchange. There's a pond there, Pond 2, that is tied into the header canal. The CDD has already committed, because we own the header canal, that we would take that pond over when construction is complete. They are ready to start turning that over to us. So, they presented us with a Bill of Sale and Warranty Deed. It's always been the District's intent, that the CDD would maintain the header canal in those areas. So, I don't know if we have a whole lot of ability to say no at this point. What I would recommend, if the Board is willing, is to approve it subject to both our Ecologist and our engineer just getting an eye on the facilities, the structures, making sure there's nothing that they see before we give them all of these documents. Because if there's something we need to fix or they haven't completed to our satisfaction, we need that completed before we give them the documents.

Mr. Dale: I'm going to throw in another caveat or issue here. They own those 8 or 10 acres that abut right up against this property, right, that they're going to be developing?

Mr. Showe: I don't think that's the same property.

Mr. Dale: You know what I'm talking about on the south side of Viera Boulevard?

Mr. Showe: Yeah. That's not this.

Mr. Dale: That abuts up. What you're talking about, is the property that's along I-95, right?

Mr. Showe: The northeast corner of Viera Boulevard and I-95.

Mr. Melloh: The pond that's by Eagle's Nest.

Mr. Dale: The northeast corner.

Mr. Carnasale: You know where Eagle's Nest is?

Mr. Dale: At the corner of Viera Boulevard and I-95. I want to make sure that we're talking about the same thing.

Mr. Showe: We already maintained the header canal that comes through here. Even though this is their ownership, we do this whole lake because of how the golf course is irrigated. The only thing we're really taking that's new, is this and it's essentially just cutting it.

Mr. McCarthy: Jason, what's the approximate cost of taking care of it?

Mr. Carnasale: You can't say the east or the west.

Mr. Showe: I don't know if there's really any cost other than staff time for them to go and mow it. ECOR is already maintaining both the header canal and the large pond that's there.

Mr. McCarthy: It's not a big-ticket item.

Mr. Showe: No.

Mr. Dale: It's a little bit of gas every time we have to go somewhere.

Mr. McCarthy: When this came up a year or two ago, I said, "*We don't want the retention pond,*" but we didn't have a choice.

Mr. Showe: We really don't. That's part of the reason the CDD was created here.

Mr. Dale: Right.

Mr. Showe: Because we are the maintenance entity for all of the saltwater here. When you think about it, especially as it relates to the header canal, and I was telling Pete earlier, I think what you guys wouldn't want as a community, is for an HOA to maintain this part of the header canal, The Viera Boulevard company to maintain this part and for us to maintain this part. Because if one of those functions doesn't do their job, the whole system is bad. It's better for the entire community to have it in one.

Mr. Dale: But I will plant a seed, because I'm sure we're going to be running into the same issue on the other side of Viera Boulevard.

Mr. Showe: I don't think so, because the header canal doesn't go through there. These are all tied in because of the header canal.

Mr. Dale: None of that property, even around the sign obelisk that they have there?

Mr. Showe: Pond 2 is what we committed to take, which is this pond.

Mr. Dale: Okay. Alright.

Mr. Showe: Those are all stormwater runoff that appears to relate specifically to that development, not the overall stormwater of the community.

Mr. Carnasale: The only problems that will be absorbed by our manager, will be mowing and watching how far he has to be from Eagle's Nest.

Mr. Dale: Yeah. Alright.

Mr. Carnasale: Let's say that it's got to be at least this and you've got the other people that are complaining it didn't get moved? Okay, so that will be an issue.

Mr. Dale: Jason, are you looking for a motion?

Resident (Not Identified): Can I interject for a moment?

Mr. Showe: It's up to the Chair if he wants to entertain comments at this point.

Resident (Not Identified): One of the things that you want to be careful of is erosion, just like you suffered presently with all of your ponds. I would have them evaluate that personally to see what the erosion potential is for the future.

Mr. Dale: You said that the canals closest to the apartments, were owned by the apartment complex. Is that what you said, when we looked at that area?

Mr. Showe: There are interior ponds to the apartment complex that are maintained by the apartment complex.

Mr. Dale: Right.

Mr. Showe: The larger pond that goes on the outside and borders the golf course is the CDD's.

Mr. Dale: Right, but none of that abuts up against any property that has a homestead on it.

Mr. Showe: No. None of this abuts a home lot.

Mr. Dale: Alright.

Mr. Showe: So, if there is erosion...

Mr. Dale: It's just the land that goes away. Alright.

Mr. Showe: So, it would be my recommendation, if the Board is amenable, to approve both the Warranty Deed and Bill of Sale, subject to sign-off from both the Ecologist and our District Engineer after they reviewed it.

Mr. Bedwell MOVED to approve the Special Warranty Deed with The Viera Company and the Bill of Sale from The Viera Company for Tracts A, B and nearby property of the Star Rush Drive Extension, subject to review and approval from the Ecologist and District Engineer and Mr. McCarthy seconded the motion.

Mr. Dale: Do we have any further discussion on it?

Mr. Carnasale: I don't really think we have a choice.

Mr. Showe: That's the unfortunate part, but that's why we're here.

On VOICE VOTE with all in favor the Special Warranty Deed with The Viera Company and the Bill of Sale from The Viera Company for Tracts A, B and nearby property of the Star Rush Drive Extension, subject to review and approval from the Ecologist and District Engineer was approved.

D. Ratification of Agreement for Driving Range Tee Box Renovations with Landirr, Inc.

Mr. Showe: I think as we talked about at the last workshop, there was an increase in Landirr's cost up to \$96,000. So, per Board direction and to get that project going, before there were any further escalations in price, we've gone ahead and executed that contract. We will just need a motion to ratify.

On MOTION by Mr. Carnasale seconded by Mr. McCarthy with all in favor the Agreement with Landirr, Inc. for the driving range tee box renovations in the amount of \$96,000 was ratified.

SIXTH ORDER OF BUSINESS

Old Business

A. Brevard County Lake Planting Grant Update

B. Action Items List

Mr. Dale: We talked at the workshop that if we don't have anything new, we were just going to go over that section. Pete, is there anything new?

Mr. Carnasale: With the exception that I will be having a formal sit-down meeting with the rest of the group on the 31st.

Mr. Dale: I'd be interested to hear how that goes.

SEVENTH ORDER OF BUSINESS

Staff Reports

A. General Manager's Report

Mr. Dale: Tell us how well the golf course is doing, Tim.

Mr. Melloh: We have the normal day-to-day operations. Regarding the fire line, the guys have made a lot of headway recently. Fawn Ridge and Crane Creek are the only areas that remain. They will be starting those areas on June 1st.

Resident (Mary Ann Ferraro, Fawn Ridge): Do you know why half the people aren't here tonight? There is a meeting by Fairway Management? There was one meeting this afternoon at 2:00 p.m. and there's another meeting tonight at 6:00 p.m. to discuss merging and how everybody is going to get involved.

Mr. Dale: We'll talk more about that after the meeting. I want to hear about it.

Resident (Mary Ann Ferraro, Fawn Ridge): I said to them, "*It was nice of you to have this meeting.*" Can you look at your calendar to see if there are any other meetings in the evening?

Mr. Dale: I don't know.

Resident (Mary Ann Ferraro, Fawn Ridge): So yes, we're very happy.

Mr. Melloh: As far as the Golf Course Maintenance Report, our irrigation installations are currently on its third hole, Hole #11. They are waiting for a 16 x 10-inch flange to be delivered so they can make a connection to the actual pump station. That's a little bit caught up in the material supply chain. They are not exactly sure when that's coming, but it should be soon.

Mr. Bedwell: So, what are they doing with Holes #12 and #13? Are they still connected to the pump?

Mr. Melloh: They are still using the old system there. Everything's fine. I'm just letting you know that they are moving along with that. They will be running new irrigation on Holes

#12 and #13, but until they can make that connection, they will be behind just a little bit there. As far as the Rounds and Revenue Report, this past week, Jim did some aerification and some slicing of the greens. The greens are now six years old now. The slices that you've seen in the green is a result of a deep slice that goes down 8 to 10 inches into the ground.

Mr. Dale: It's a shockwave.

Mr. Melloh: Exactly. We did a solatine aerification, top dressing, applied some nutrition to the ground and some organic material that contains calcium. The calcium helps to break down the salts that build up in the greens mostly from the pond water. We don't really get reclaimed water, although we're set up to receive it whenever they decide they want to ship it. I think we're on that list ahead of Grand Island. We just never get it. In the seven years that I've been here, we've gotten reclaimed water twice. Anyway, there are a lot of good stuff, a lot of good things that Jim has done. They aerified the tee boxes, went down to the cart path edges, so we could get the most amount of growth there where grass in the ground has become compacted and what have you. We are looking for a speedy recovery there. So far, through the first 25 days, we're sitting at \$106,228 or \$4,426 daily. Our previous year, we did \$4,226 and we're running a couple hundred dollars ahead of what we did last year. So, we're doing pretty well and that's even with the irrigation going on and having a hole closed. With the aeration last year, we did it a little bit earlier in the month. We've had some lightning delays, but that's just normal. So, everything's normal. Everything's looking good. The golf course is in really good shape considering we haven't had rain in an awful long time. That's pretty much it. Was Jeff going to cover the Food and Beverage Report?

Mr. Dale: I didn't ask him to come because it is hamburger night. At some point, I think we're going to have to have a discussion.

Mr. Carnasale: Usually Jeff winds up coming in somewhere around 8:00 p.m. or 8:15 p.m. He makes it through the bulk of the rush of hamburger night.

Mr. Dale: On special nights or if we have something big going on, we want to have the Restaurant Manager here and for that matter, even the Lifestyle Coordinator, but these are people that are working well above 40 hours during the week.

Mr. Bedwell: It's a big night tonight.

Mr. Dale: That's fine, unless there's something big going on. I don't need Jeff here.

Mr. Showe: To the extent that Jeff has anything he needs to present, I think Tim can clue us in.

Mr. Melloh: What I generally report to the Board are just the figures of where we stand.

Mr. Dale: Right.

Mr. Melloh: Right now, in 25 days, for the food and beverage operations, *Hook & Eagle* produced \$42,623 and projected about close to \$50,000 for the month.

Mr. Dale: Give us the comparison.

Mr. Melloh: Well, in contrast, last year in May, it was \$23,362. He is doing very well.

Mr. Dale: More than double.

Mr. Melloh: Yes, more than double.

Mr. Bedwell: Rob, could we ask Jeff, if there's something unusual or big, to put it in a little one page and give it to Tim and Tim could present it to the Board?

Mr. Dale: Absolutely. Even if it is something really big, I think he'd be here. I don't think that's unreasonable. I guess my thinking isn't just on regular nights like this, what are we dragging folks here for? Just to listen to us talk. That's where I'm at.

Mr. Bedwell: Tim, does the green fee rate go back up after tomorrow or was it just for this week?

Mr. Melloh: The green fee rate will go up. It will still remain. Normally when we do an aerification rate, we keep it in place for a week.

Mr. Bedwell: Yeah, I know.

Mr. Melloh: We went up more than we have in the past. It was \$27.50 this time instead of \$25. Monday, it is going to be \$35 and then that Tuesday, it will go back up to the regular rate. Memorial Day weekend is always a hit and miss type of thing because a lot of people choose to do things with their family that maybe are not golfers, although there's a lot of people that do play golf as well. So, I think with a \$35 rate on Memorial Day, we'll definitely make it up in volume. There will be a lot of people out there.

Mr. Dale: Are you going to get into last month's restaurant numbers?

Mr. Melloh: I was going to do that when we got to the Balance Sheet and Income Statement a little bit later. I can do that now if you'd like.

Mr. Showe: We'll do that when we get to the financials.

Mr. Dale: Yeah. I want that.

Mr. Carnasale: Yeah. I'd like to know more in terms of profit numbers as opposed to revenue numbers.

Mr. Showe: That's what you'll see on the financials.

Mr. Dale: It takes a while to do all of the pluses and minuses. We have it for last month.

Mr. Carnasale: There were some larger expenses that didn't exist last year.

Mr. Dale: Right. Well, we've got it for last month and that's what I think is the exclamation point. Since we're into it, why don't you go ahead.

Mr. Melloh: Okay. So, in April, the golf course profited \$69,941 on a budget of \$44,759. Year-to-date, we're at \$453,727, on a budget of \$193,164. What I've also done for you, to help us go forward, I've done financial statement notes. One of the things that we don't have in our financial statement, is a comparison against the previous year versus the budget. Since expenses are running higher than they were last year, as we pointed out before and we had a lot of one-time savings last year, I was going to have Jim at the workshop, go over it because most of it is golf operations. As an example, we didn't have a superintendent for several months last year versus this year. We were two people shortlisted last year. The fertilizer chemical budget is up quite a bit. That's what half the money is. But as far as food and beverage...

Mr. Bedwell: For food and beverage, we had \$60,000 in revenue and if I remember correctly, we made \$15,000.

Mr. Dale: Thank you.

Mr. Bedwell: I rounded it.

Mr. Dale: I like that number.

Mr. McCarthy: It's \$15,189.

Mr. Melloh: As Dave said, total revenue for the month of April was \$60,310 and the operating income was \$15,189. We've gone the last three months making a \$25,000 profit in the last three months.

Mr. Carnasale: Compared to the previous year, which was \$38,000 for the year.

Mr. Bedwell: \$25,000.

Mr. Carnasale: No. It wasn't even that.

Mr. Dale: It's not an apples-to-apples comparison because he's paying for a lot more than the previous proprietor was.

Mr. Bedwell: Anyway, I felt good after this month. He made \$15,000 during the snowbird season, so there's four months. If next year he could make \$60,000 for those four months, then if we break even, the rest of the year, we will still make \$60,000.

Mr. Dale: Right, but I want to add something here. From a technical perspective, we're in the black now. Even though it was the \$40,000 that we had to cover, we've done about \$26,000 in net revenue the last four months. But what isn't in the computation, is the fact that we have \$20,000 in inventory now. That was part of that \$40,000 that we were minus. It's unheard of that we are still only eight months into this restaurant and we're in the black. It's phenomenal.

Mr. Showe: I think we're also starting to see some consistencies on the expense side, where the expenses are coming out. So, then you know where the monies need to be to make the revenue.

Mr. Bedwell: It looks like we are making about \$45,000 a month.

Mr. Showe: Exactly.

Mr. Dale: But it keeps going up every month, so I don't know if we're leveling out or what. I think we're slowing down during the summer.

Mr. Showe: I am just speaking from the expense side.

Mr. Colasinski: I think we need more data.

Mr. Dale: Yeah.

Mr. Showe: But if you look at the expense side, it's starting to level out at \$40,000 to \$45,000 a month.

Mr. Bedwell: What I'm pleasantly surprised with, there's a \$9,000 improvement over March, which traditionally is the strongest month all through the year. So, that's an accomplishment.

Mr. Dale: Right.

Mr. Melloh: There's is a really nice trajectory going on there. I've had feedback from people in my neighborhood that have come to me and said, "*Well, we tried Hook & Eagle and really loved it.*" I know Jason heard from someone.

Mr. Showe: I was just going to say that I heard from a Board Member at a property at Satellite Beach last night that had a great experience. He said it's the first time he's been to this golf course and the restaurant.

Mr. Carnasale: Two of my Board Members said they enjoyed being there and the food was good. I'm also getting comments from people that live in my area that have their own restaurant with its own kitchen and staff, that are coming to ours and praising the quality. When we say that we're getting opinions that are good, I'm comparing it to Indian River Colony Club (IRCC).

Mr. Dale: When we went out for RFP, the main thing that this Board wanted, was for the restaurant to make money and all of that's a given. But when we listed our 15 reasons why we were doing this, in my opinion, the number 1 reason was that the restaurant is a reflection of the golf course. That was essentially what we were saying. Because the golf course is the goose that lays the golden egg. I think the restaurant staff and Jeff have done an exceptional job in terms of, when I go to the golf course now, Tim has shared a couple of really interesting anecdotes with me in terms of the black tee. We are attracting new people into that course now. I think some of that is due to the changes that this Board made with regard to the restaurant.

Mr. Melloh: What I mean by the black tee is, it is the longest that you can set the golf course up for. The better golfers play from there. Younger golfers play from there. When I go to the black tees now and when I'm looking over at the golf course, on Par 3, I see a lot more divots and a lot more activity. A lot more people are playing from the black tees, which means we're attracting a younger crowd and a crowd that's a little bit more accomplished at golf. They're enjoying the layout of the golf course, the conditions of the golf course. Of course, we have a restaurant now that mirrors what we're trying to accomplish with lots of different craft beers and what have you.

Mr. Dale: Right. The money is great. Don't get me wrong. I want that money, but the main criteria, is it's really helping us out, I think, with the entire operation.

Mr. Bedwell: When I look at the revenue, we had \$6,000 in wine and \$80,000 in beer.

Mr. Dale: Alright. Tim, I do have one last issue, but I don't want to interrupt your report.

Mr. Melloh: I'm finished with my report.

Mr. Dale: I'm not even sure we should be doing this at a Board meeting, but since everybody is here and it's convenient. For Father's Day, my recommendation is that we do the same thing that we did for Mother's Day. I think the net effect is it really doesn't cost us that much because of the fact that we're getting the cart fee. I think we're still going to be in the lower rates from the aerification. Right?

Mr. Melloh: No, we wouldn't be. We did what we did on Mother's Day because of what we did the previous year on Father's Day.

Mr. Dale: Right. I got you.

Mr. Melloh: I think what we've done is just set of precedence. There are a lot of different ways to describe what it is you're doing. In my world, free golf is free golf, but complimentary green fees for the purchase of a cart fee, is \$25. Again, we just give the price to everyone because it's hard to determine who's a father and who's not. It just made it much easier last year.

Mr. Dale: I know we just had a big discussion about gimmicks and this is one gimmick.

Mr. Melloh: Again, it's just one of those things where it's just a way to give back to the community. You can even look at it like a more of a customer appreciation type of thing.

Mr. Dale: That's the way I'm looking at it.

Mr. Melloh: That's what it is. Really what you're doing, is just recognizing mothers and fathers in our off-season.

Mr. Dale: Right. The reason why I wanted to bring it up tonight is to give that person as much lead time for marketing purposes as we can. Normally I would just have the discussion with you.

Mr. Melloh: I talked to Chris about that. I'm going to set that up.

B. District Manager's Report

i. Consideration of Requisitions #91 - 105

Mr. Showe: I'll quickly go through the requisitions. We actually handed out Requisition #106. We received it yesterday from Landair. We'd like to have that approved this evening as well. Requisitions #91 through #105 is in your agenda. Requisitions #91 through #104 is a reimbursement to the CDD. We made those expenses upfront. Included in that is the HVAC system. Also included in that is the deposit and the initial payment for Macik Builders. They contacted me and told me that they put in permitting. That was for them to order the materials pursuant to that contract. The requisition that we added was #106 to Landair, which is in front of you. This is their next draw for the irrigation system. With this draw, they would be down to basically a little over \$1 million left remaining on that project. The Irrigation Consultant already certified that he's fine with the amount of work that they billed for, versus the progress they have on-site. It's important to note that for this irrigation project, not only is your engineer looking at it, but the Irrigation Consultant, Sean, is looking at all of it to ensure that when they bill for

materials, those materials are here and when they bill for progress, that work is complete. So, you're not paying for work that isn't being certified by some professionals.

Mr. Dale: You answered my only question.

Mr. Showe: We can take any questions or comments, but we would like to have a motion to approve Requisitions #91 through #106.

On MOTION by Mr. Carnasale seconded by Mr. McCarthy with all in favor Requisitions #91 through #106 as stated above were approved.

ii. General Election Qualifying Period and Procedure

Mr. Showe: Quickly, I'll go through the qualifying period. We did include those instructions in your agenda package. We can announce it both for the Board and for anyone in the room tonight. The Board will have two seats that are open for qualification in the upcoming election in November; Seat 1, which is currently occupied by Mr. Bedwell and Seat 2, which is currently occupied by Mr. McCarthy. In order to qualify for those seats, you would need to go to the Supervisor of Elections office. The qualifying period is Noon on June 13th through Noon on June 17th. You can actually qualify now if you choose, but the cut-off is the 17th at Noon. Typically, what you need to turn in with the Supervisor of Elections is Form 1, an Oath of Office and a \$25 qualifying fee. Again, all of that is coordinated through the Supervisor of Elections. I can't take any of those forms for you, but if anybody has any questions, I can certainly direct you and get you to the right place. We announce that every year for all of our Districts where there's elections.

Mr. Dale: Good announcement.

Mr. Showe: That's all I have.

C. Lifestyle/Marketing Report

D. Restaurant Report

Ms. Webb: I did email it to you. This is the last week of school and it's been chaos with the DCR.

Mr. Showe: I emailed it out to the Board.

Mr. Dale: What is DCR?

Ms. Webb: We're getting a brand-new curriculum, new everything. That was my job. I have added jobs to my job already. We have been working on International Women's Golf Day for the golf course on June 7. We've sent out requests for sponsorships to about 14 businesses. Two have given us sponsorships. Moon Golf is one of them and the other is Wright Business Solutions. To date we have \$2,650 in sponsorships coming in. That's going to give about 30 women the opportunity to play golf for free at the golf course. I've got a couple that I'm still talking with that haven't given me a yes or no yet. Hopefully by the end of tomorrow, you will get that confirmation and we can move on to the next event. I'm going to push them. I'm working from home tomorrow. We also have been nominated by someone to the Best of the Best Space Coast. That will start on June 4th. Please vote for us.

Mr. Dale: June 4th through when?

Ms. Webb: I think it's just through June.

Mr. Dale: Okay.

Ms. Webb: That's going to be their promotion for this month. So, we'll be working on getting our name put in another highlight. It was nice that somebody nominated us. I've been hosting the trivia.

Mr. Dale: I want to stay on that topic. Just like before, you did a great job getting the word out to everybody through Facebook. What I also want to make sure, Jason, is to have front and center on the website, *"Click here to support or vote for."*

Mr. Showe: If you could just send me the link, I'll put it up after this.

Ms. Webb: I'll send it to you. I don't have it yet.

Mr. Showe: Whenever you get it, I'll pop it up. Absolutely.

Mr. Carnasale: Also, all the employees of the golf course itself should be briefed on that.

Mr. Dale: Well, we can do that.

Mr. Carnasale: I'm just saying.

Mr. Dale: You're talking to a handful of people there, but yes, I agree.

Mr. Carnasale: I'm not saying because they'll vote it. I'm just saying because they'll pass the word to the voters.

Mr. Dale: Okay. I got you.

Ms. Webb: My plan is to do a QR code for the link that people can just come up to the golf course and vote. That's already in process.

Mr. Dale: I would like to have a sign hanging in the pro shop front and center, for every one of our golfers that says, "*Please vote for us.*"

Ms. Webb: We really encourage that. Maybe we can even give some free golf tees or something for voting.

Mr. Dale: Dave, is there anywhere else besides the website and Facebook that you'd want to get the word out on that, that you can think of?

Mr. Bedwell: I just told people at the Town Hall meeting how to go to *Florida Today* and vote for Grand Isle as the best residence. You have to put in your email address. You can't do it 100 times.

Mr. Dale: I just want to make sure that we get the word out.

Mr. Bedwell: Yeah. We need to tell them how to do it.

Mr. Dale: Because that's huge marketing for us. Just from *Space Coast Living*, that was a huge bump for us, I think.

Mr. Bedwell: We have to explain to them how to connect to the *Florida Today* web page.

Mr. Dale: Right.

Mr. Bedwell: Maybe I can get the slide we showed at the Town Hall meeting.

Ms. Webb: The next meeting that we have on the 9th, we'll have the QR code.

Mr. Dale: Okay.

Ms. Webb: I'll provide a flyer to anyone who wants to take it.

Mr. Dale: So, we'll have something that we can hang in the pro shop?

Ms. Webb: Yeah. I'll even have them on cute things that they can take with them. That will be a nice thing. I did trivia night for May. The last one was on May 18th. We had 11 teams that packed the house. We only had two tables left of four. We had another 13 come in while we were doing it and they sat outside. Everybody is really enjoying it. Most of them were returning teams. We're planning to grow a little bigger, but not too much bigger because we have a small room, unless we start going out to the porch. The next one's going to be sports because all of the gentlemen that come in say, "*When are you going to do sports?*" So, the next one will be sports, guys, on June 1st. The way we've actually been doing it, it's the first and the third Wednesday of the month. The first one is actually a straight trivia. You just have to know your stuff. The second one that we do on June 15th, is more a Family Feud style, where you have to guess the top 10 answers of 100 people surveyed. A lot of people really enjoyed that. They said it was

different than what the other places were doing around us. A couple of them were saying, *"We never can win Trivia, because we're dumb, but we can definitely do this one."* So, we have that going on. A couple of people said they'd like it to be weekly, but there's no way I can do that right now. I think they're coming back to having them bi-weekly. We've been thinking about doing a Friday night food truck at the park. I've had about five food trucks reach out to me to see if it's something we will be doing. I haven't really picked a date or a time. I have to really go out there and walk the park to see where we can put them. I was thinking on the front line by the road.

Mr. Dale: Let me add to that. What hoops do we got to jump through with the county? The only reason I'm asking is because of the story with Vero Beach where they had a food truck blow up.

Mr. Bedwell: That's not good.

Ms. Webb: A food truck blew up at their Seafood Festival. There was the pinhole leak in the gas. That's what caused the explosion. We do have events like this. I have to go through permitting, so they do know we're going have food trucks out there, especially for our Farmer's Market. A lot of times they will email me, *"Hey, Michelle. How many food trucks do you have out there? Do you have anybody different than you normally have?"* I tell them yes or no. One guy already came out and check the ones that we normally have out there. He doesn't come out all the time, but when I do have something new, he lives in Crane Creek, so a lot of times he goes over to check it.

Mr. Dale: But if we have them come out on a random Friday...

Ms. Webb: If we do a special event, I send Jason his portion and you have to do your portion.

Mr. Dale: Okay.

Ms. Webb: What was nice with the Farmer's Market, was the county did give us the right to do it for 12 months., but these are one-time events. My biggest concern is parking. Maybe because it's getting hotter and it's not as busy as it's been. I'm trying to look at where they'll park without being too crowded.

Mr. Dale: But that's an expense they're going to eat if there are county fees and all of that stuff.

Ms. Webb: There are no fees.

Mr. Dale: Alright.

Ms. Webb: It's not that big of a deal. It's just basic. We could charge them to be part of it, just like I do at the park. Jeff would be out there. We would have a certain time period of being out there. I haven't figured it out, but that's where I'm at. It might be a possibility. We also had someone reach out to us in our community to ask if we could have a Viera East Travel Club. She has done travels through a travel company that does these. A lot of people don't like to travel by themselves anymore, but they want to travel. I told her that I would look into it. There is a package going to San Antonio, Texas in December of 2022, so I told her that I would bring it up to the Board. Basically, it's \$2,000, but if we wanted to start the travel group in Viera East, they would give a 5% discount. You could take the 5% as income or they'd give it back to the people of the community. It would cost around \$1,999, but it's a seven-day trip. They book it, get you the airline tickets, get you the hotels and everything else. I just wasn't sure how that would be received by the Board, so I said that I would bring it to the meeting.

Mr. Dale: Well, let me summarize some of this for the Board, because Jason and I were playing phone tag for the past couple of days. I am in agreement with what you shared with me on your message, Jason. The CDD is a government entity. We are not here to endorse or do anything with private businesses. With that said, the way that I'm envisioning what Michelle is talking about, is a private entity putting together, basically, for lack of a better way of putting it, something like the Space Coast Ski Club. What we are in turn doing for them, is letting them utilize our facilities or maybe even allowing posts to go on the CDD page that would talk about how a group of Viera East residents are taking a trip to XYZ. Because they're doing it as a group for Viera East, they get 5% or 10% off or whatever the deal is.

Mr. Showe: I think as long as it's not affiliated and endorsed by the CDD, there are ways to do it. What we typically see in those organizations, is the HOA is probably a better wing to promote that type of social event, because they don't fall under the same government restrictions.

Mr. Dale: They don't have the same resources that we do.

Mr. Showe: I understand.

Ms. Webb: One of the questions she asked me was, *"How can you endorse this?"* I said, *"Well, I can put it our newsletter, but I could send it out to the HOA to put it in their newsletter."*

Mr. Dale: Right.

Mr. Showe: We can allow them to put flyers up as long as you don't exclude others.

Mr. Dale: It wouldn't exclude anybody else.

Mr. Carnasale: Because the problem is basically, you're endorsing a travel company. How many travel companies are out there that would want to compete with that?

Ms. Webb: Well, but there are not that many travel companies that do groups like this.

Mr. Dale: I also don't want to just call it a travel company because it's more than just a group. The Space Coast Ski Club takes two or three trips a year to Austria or Colorado, but during the rest of the year, they're meeting every month at one location as a group. They're having their meeting and they're having beers. We've got a beautiful facility, *Hook & Eagle*, that we could use.

Mr. Showe: Under that scenario, you could certainly say, *"Hey, the Viera East Travel Company is meeting at Hook & Eagle tonight."*

Mr. Dale: Right.

Mr. Showe: I would be hesitant to extend that further by saying, *"Oh, by the way, they're doing a trip and you can sign up for the trip here."* I think if you make it open, let people know that this opportunity is there, I'd be hesitant to have the CDD endorse that. There could be a lot of liability.

Mr. Dale: That was my concern, if somebody gets hurt.

Mr. Showe: But it's also not unheard of. I've heard of travel companies that take money and then the trip never happens and people are fighting to get their money back. Now all of a sudden, people are saying, *"You guys told us to sign up for these guys and now..."*

Mr. Dale: Right.

Mr. Showe: I just want to protect the liability of the District.

Mr. Dale: I understand. I think we're on the same page. I don't know that we're letting them use the restaurant. That's really up to the restaurant. It's a public facility.

Mr. Carnasale: The restaurant is a public facility and anybody can use it.

Mr. Dale: Right.

Mr. Showe: If they talk to Jeff and say, *"Hey, we'd like to bring 20 people in,"* it's his decision.

Mr. Dale: Then from a marketing perspective, putting a link to whatever monthly event they got going on, on the website, isn't a big deal.

Mr. Showe: No, that should be fine.

Ms. Webb: Karen made up a flyer that said she wants to start a Viera East Travel Club. Its promoting a club for Viera, but we are not creating it.

Mr. Dale: Well, as a separate business, you can promote who you want. That has nothing to do with the CDD.

Mr. Showe: You can push it as a Travel Club and not the travel itself, the business exchange.

Mr. Dale: Right.

Mr. Showe: You can say, *"The Viera East Travel Club is meeting at Hook & Eagle tonight at eight o'clock."*

Mr. Carnasale: Without saying anything about, where they're going, when they're going and who they have to deal through.

Mr. Dale: For more information, go to their website.

Mr. Showe: Done. Yeah. I think that's fair.

Mr. Dale: Right. What this does and the way Karen explained it, actually, you guys probably know Karen and Rich Dutras. I think Rich is in VEMA. What this does is it creates an unofficial, another kind of amenity for people that are trying to get together and do things with like-minded people as a group. We're not endorsing it or anything, but it just gives people another avenue to be able to do some things.

Ms. Webb: I thought that I would bring it here before I get back to her.

Mr. Carnasale: So basically, our answer, the way I understand it is, that we will allow them to use the restaurant, because everybody is allowed to use the *Hook & Eagle* as a public restaurant. If they are using it as a group, there's no reason why we can't put on our calendar that they as a group are coming, but that's as far as it goes.

Mr. Dale: Right.

Mr. Carnasale: Okay. It's not what they are doing there or who is going to be there. If somebody wants further information, they will be going to their website, not ours.

Mr. Dale: Yup.

Ms. Webb: Can I put on Facebook, *"Did you know that there's a Viera East CDD Travel Club?"*

Mr. Showe: I wouldn't say CDD. I would say, *"There's a Viera East Travel Club and there's a link to their website if you're interested."*

Mr. Dale: Right. Then I think as this progresses, when we get into the weeds on specific questions, that's when you and Jason hammer the details out and everything.

Ms. Webb: I know that there are groups that do things like that, but since we have a lot of retirees and traveling is scary right now for a lot of people...

Mr. Dale: Right.

Ms. Webb: Okay. That is one thing I needed to get cleared up. The sign disappeared. They don't know what happened to it, so I'll probably put another one up. This time I'm going to lock it so it doesn't disappear.

Mr. Showe: Welcome, to summertime. Get ready.

Mr. Dale: Good thing we've got our cameras going in.

Ms. Webb: We did \$925 at the May Farmer's Market and we keep getting people. We're going to have a Boiled Peanut coming next time, if you feel like having boiled peanuts. It's very popular. I might even have tried to talk him into it. He said he doesn't like to do it in the heat. I told him I'd give him the shadiest spot we have and I'll bring a big fan. We're supposed to be talking. I gave my phone number for him to call me, so we'll see. That's the hardest thing Brevard County could get.

Mr. Dale: Could I interject? Tim, if you would just pass on to Ed that the last two events we had on Saturday morning, half of the trash cans were already filled at 7:00 a.m. before the event even started. So, if he could make a point of getting everything cleared out of there by Friday.

Mr. Melloh: Okay.

Ms. Webb: Summer is going to slow down a little bit because we have our northern folks going back up north, but I do have people reaching out. Mary Ann wants to do a water safety event at our next Farmer's Market. I told them that I had no problem with that as long as she's not throwing kids in the lake. That's what I have right now. Hopefully, the women's golf day is going to be big. I need to get with Tim on start doing some type of networking golf day at the golf course.

Mr. Dale: Work that out offline.

EIGHTH ORDER OF BUSINESS

Treasurer's Report – Consideration of Financial Statements

A. Approval of Check Register

Mr. Showe: We have the Check Register. In your General Fund, we've got Checks #4436 through #4456 for \$31,987.24. In your Capital Reserve Fund, we've got Check #140 for \$134,370. That was the initial deposit for May, which will be reimbursed through the requisition process. For the Golf Course Fund, we've got Checks #29623 through #29713 for \$94,450.13, for a total Check Register of \$260,807.37. Tim and I can answer any questions on those invoices should the Board have any or a motion to approve.

Mr. Bedwell MOVED to approve the Check Register for April 23, 2022 through May 20, 2022 in the amount of \$260,807.37 and Mr. McCarthy seconded the motion.

Mr. Carnasale: As long as Steve doesn't have a comment, I don't have any problems with it.

Mr. Dale: Any discussion there, Mr. Colasinski?

Mr. Colasinski: No.

Mr. Dale: Okay.

On VOICE VOTE with all in favor the Check Register for April 23, 2022 through May 20, 2022 in the amount of \$260,807.37 was approved.

B. Balance Sheet and Income Statement

Mr. Showe: Quickly on the Balance Sheet and Income Statement, I know Tim went through the golf course financials with you. With your General Fund, we're doing better than the budget actuals and we're at 96% collected on our assessments through the end of April. So, we're in great shape assessment-wise. No issues there.

Mr. Dale: We can do 101%.

Mr. Showe: We'll get there. That's all we have.

NINTH ORDER OF BUSINESS

Supervisor's Requests

Mr. Dale: Let's start with Pete.

Mr. Carnasale: No. Basically, my questions were answered. so, I'm fine.

Mr. Dale: Paul?

Mr. McCarthy: Nothing.

Mr. Dale: Dave?

Mr. Bedwell: I'd like to compliment, Jeff and Michelle. Jeff put together the products and services and marketed our business. Based on my background, to go from \$20,000 to \$60,000 in seven months for that size of restaurant, is pretty amazing. I wish Jeff was here to tell him that. Thank you to both.

Ms. Webb: You're welcome.

Mr. Dale: My comments are the same to the Board, because I know every one of us here felt the heat for a little while. It was the right thing to do.

Mr. Carnasale: From what I've heard coming from there, it sounded like one of these is in the course of being produced, because you've already made a list of a lot of the things that will be going on it.

Ms. Webb: Yes. That was the nice things that could help us now.

Mr. Dale: Could you hold that thought? Steve, do you have any Supervisor's Requests?

Mr. Colasinski: No, I do not.

Mr. Dale: We can continue this, but we're going to end the meeting, unless it's related to the restaurant.

Ms. Webb: I'm just saying that he's been very good about looking at the calendar, looking at the budget, seeing what things aren't really working and change things up. We're going to start having Margarita Mondays on Monday nights. He's been really good at recognizing that and I think that's helped a lot.

Mr. Dale: Very good. Alright. I will entertain a motion to adjourn.

TENTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. McCarthy seconded by Mr. Colasinski with all in favor the meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V

SECTION A

Viera East

Community Development District

Proposed Budget

FY2023



BOS Meeting 6/23/22



**Viera East
Community Development District**

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Viera East
Community Development District
General Fund
Proposed Operating Budget
Fiscal Year 2023

Actual FY 2021	Adopted Budget FY 2022	Actual Thru 5/31/22	Projected Next 4 Months	Total Projected @ 9/30/22	Proposed Budget FY 2023
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Revenues

Maintenance Assessments	\$808,157	\$808,157	\$808,157	\$0	\$808,157	\$ 1,378,973
Golf Course Administrative Services	\$56,280	\$56,280	\$37,520	\$18,760	\$56,280	\$56,280
Donations for Park Materials	\$3,000	\$0	\$4,775	\$1,000	\$5,775	\$5,000
Miscellaneous Income- Farmers Market	\$0	\$0	\$12,419	\$7,500	\$19,919	\$20,000
Interest Income	\$4	\$100	\$55	\$40	\$95	\$100
Carryforward Surplus	\$0	\$42,948	\$0	\$0	\$0	\$0

Total Revenues	\$867,441	\$907,484	\$862,925	\$27,300	\$890,225	\$1,460,353
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Administrative Expenditures

Supervisors Fees	\$31,550	\$30,496	\$16,503	\$8,000	\$24,503	\$30,519
Engineering Fees	\$2,438	\$5,000	\$875	\$1,100	\$1,975	\$5,000
Attorney's Fees	\$20,276	\$5,000	\$9,398	\$7,000	\$16,398	\$20,000
Dissemination	\$1,000	\$1,000	\$667	\$333	\$1,000	\$1,000
Trustee Fees	\$10,641	\$5,600	\$0	\$5,600	\$5,600	\$5,600
Annual Audit	\$5,750	\$6,500	\$0	\$6,500	\$6,500	\$6,500
Collection Agent	\$2,500	\$2,500	\$1,667	\$833	\$2,500	\$2,500
Management Fees	\$100,440	\$103,454	\$68,969	\$34,485	\$103,454	\$106,557
Postage	\$2,093	\$1,500	\$938	\$400	\$1,338	\$1,500
Printing & Binding	\$1,424	\$2,500	\$4,067	\$320	\$4,387	\$3,500
Insurance- Liability	\$8,517	\$8,040	\$4,664	\$2,332	\$6,996	\$9,607
Legal Advertising	\$2,037	\$1,500	\$797	\$650	\$1,447	\$1,500
Other Current Charges	\$695	\$1,500	\$201	\$150	\$351	\$1,500
Office Supplies	\$1,202	\$1,500	\$60	\$40	\$100	\$1,500
Dues & Licenses	\$175	\$175	\$175	\$0	\$175	\$175
Information Technology	\$3,400	\$4,250	\$2,833	\$1,417	\$4,250	\$4,378

Total Administrative	\$194,135	\$180,515	\$111,815	\$69,160	\$180,975	\$201,336
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Operating Expenditures

Salaries	\$144,820	\$147,487	\$101,989	\$50,995	\$152,984	\$159,817
Administration Fee	\$1,909	\$1,388	\$743	\$372	\$1,115	\$1,354
FICA Expense	\$9,373	\$11,283	\$7,386	\$3,693	\$11,080	\$12,226
Health Insurance	\$17,814	\$17,410	\$11,136	\$5,568	\$16,704	\$23,159
Workers Compensation	\$3,522	\$2,891	\$1,686	\$843	\$2,529	\$3,132
Unemployment	\$992	\$842	\$675	\$338	\$1,013	\$1,078
Other Contractual	\$9,762	\$7,500	\$10,060	\$5,030	\$15,091	\$12,000
Marketing- Lifestyle/Amenities	\$0	\$18,000	\$10,922	\$5,461	\$16,384	\$18,000
Training	\$0	\$500	\$0	\$250	\$250	\$500
Uniforms	\$0	\$500	\$0	\$250	\$250	\$500

Total Operating	\$188,193	\$207,801	\$144,599	\$72,799	\$217,398	\$231,766
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Maintenance Expenditures

Canal Maintenance	\$9,827	\$14,000	\$0	\$10,000	\$10,000	\$14,000
Lake Bank Restoration	\$57,000	\$30,000	\$24,000	\$0	\$24,000	\$30,000
Environmental Services	\$15,126	\$20,000	\$1,409	\$10,000	\$11,409	\$20,000
Water Management System	\$106,751	\$99,000	\$77,076	\$38,538	\$115,614	\$115,000
Midge Control	\$6,922	\$15,000	\$0	\$1,000	\$1,000	\$10,000
Contingencies	\$0	\$2,000	\$3,157	\$1,579	\$4,736	\$2,000
Fire Line Management	\$800	\$2,000	\$2,000	\$1,000	\$3,000	\$3,500
Basin Repair	\$0	\$3,000	\$117	\$59	\$176	\$3,000

Total Maintenance	\$196,426	\$185,000	\$107,760	\$62,176	\$169,936	\$197,500
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Viera East
Community Development District
General Fund
Proposed Operating Budget
Fiscal Year 2023

	Actual FY 2021	Adopted Budget FY 2022	Actual Thru 5/31/22	Projected Next 4 Months	Total Projected @ 9/30/22	Proposed Budget FY 2023
<i>Grounds Maintenance Expenditures</i>						
Salaries	\$129,923	\$166,108	\$89,332	\$44,666	\$133,999	\$176,074
Administrative Fees	\$3,060	\$3,446	\$1,486	\$743	\$2,229	\$3,010
FICA	\$9,556	\$12,707	\$6,522	\$3,261	\$9,783	\$13,970
Health Insurance	\$17,427	\$28,182	\$11,945	\$5,972	\$17,917	\$31,692
Workers Compensation	\$3,133	\$3,256	\$1,477	\$738	\$2,215	\$3,601
Unemployment	\$1,745	\$2,506	\$864	\$432	\$1,297	\$2,734
Telephone	\$6,910	\$6,250	\$4,566	\$2,283	\$6,850	\$7,020
Utilities	\$6,715	\$7,200	\$6,020	\$3,010	\$9,029	\$10,032
Property Appraiser	\$1,989	\$1,990	\$1,989	\$0	\$1,989	\$1,990
Insurance- Property	\$1,499	\$2,197	\$1,757	\$878	\$2,635	\$2,479
Repairs	\$18,528	\$15,000	\$13,223	\$6,611	\$19,834	\$20,000
Fuel	\$14,508	\$10,000	\$13,210	\$6,605	\$19,815	\$21,000
Park Maintenance	\$4,447	\$7,500	\$6,919	\$3,460	\$10,379	\$17,500
Sidewalk Repair	\$0	\$10,000	\$0	\$2,500	\$2,500	\$10,000
Chemicals	\$2,304	\$4,000	\$1,869	\$934	\$2,803	\$4,000
Contingencies	\$6,827	\$4,000	\$2,826	\$1,413	\$4,239	\$4,000
Refuse	\$4,560	\$6,000	\$2,640	\$1,320	\$3,960	\$6,000
Office Supplies	\$765	\$750	\$0	\$500	\$500	\$750
Uniforms	\$2,519	\$3,000	\$2,326	\$2,048	\$4,374	\$3,000
Fire Alarm System	\$7,315	\$7,500	\$4,092	\$2,046	\$6,139	\$7,500
Rain Bird Pump System	\$28,501	\$27,576	\$18,847	\$9,424	\$28,271	\$27,581
Park Materials	\$3,221	\$0	\$1,748	\$874	\$2,622	\$10,000
Maintenance Reserve- Transfer Out	\$1,211	\$5,000	\$0	\$5,000	\$5,000	\$445,817
Maintenance Reserve- Transfer Out (Excess)	\$0	\$0	\$0	\$23,539	\$23,539	\$0
Total Grounds Expenditures	\$276,660	\$334,168	\$193,658	\$128,259	\$321,917	\$829,751
Total Expenses	\$855,414	\$907,484	\$557,831	\$332,394	\$890,225	\$1,460,353
Excess Revenue/(Expenditures)	\$12,027	\$0	\$305,094	(\$305,094)	\$0	\$0

	FY 2022	FY 2023
Net Assessment- General	\$ 779,212	\$ 1,350,028
Net Assessment- Recreation	\$ 28,945	\$ 28,945
Total Net Assessments	\$ 808,157	\$ 1,378,973
Discounts @ 6%	\$ 51,584	\$ 88,020
Gross Assessment	\$ 859,741	\$ 1,466,993
Assessable Units - Residential	4,204	4,204
Assessable Units - Non-Residential	1,869	1,869
Total Units	6,073	6,073
Gross Assessment per Unit - General Fund	\$ 136	\$ 236
Gross Assessment per Unit - Recreation	\$ 129	\$ 129
Gross Assessment per Unit - Debt Service	\$ 364	\$ 139
	\$ 629	\$ 504

Viera East

Community Development District

General Fund Budget

Revenues:

Maintenance Assessments

The District will levy a Non-Ad Valorem Assessment on all the assessable property within the District in order to pay for its operating and maintenance expenditures incurred during the Fiscal Year.

Golf Course Administrative Services

Represents Golf Course Fund portion of salary and benefits for employees paid from the General Fund

Description	Annual Amount
Base	\$ 75,000
10% of Maintenance Supervisor	\$ (7,280)
50% of Labor Position	\$ (11,440)
Total	\$ 56,280

Interest Income

The District will earn interest on balances invested during the year

Administrative Expenditures:

Supervisors Fees

The amount paid to each supervisor for the time devoted to District business and meetings is determined by Chapter 190, Florida Statutes, at \$200 per meeting. Amount is based on five supervisors receiving fees for two meetings per month.

Engineering Fees

The District's engineer, Robb & Taylor Engineering Solutions Inc, will be providing general engineering services to the District, which includes preparation and attendance of monthly board meetings.

Attorney Fees

Legal Counsel:

Shutts and Bowen LLP

300 South Orange Avenue
Suite 300
Orlando, FL 32801
Telephone: (407) 835-6759
Fax: (407) 849-7288

The District's legal counsel, Shutts and Bowen, will be providing general services, which include attendance and preparation for monthly board meetings. Also, services include reviewing contracts, agreements, resolutions, rule amendments, etc.

Viera East

Community Development District

General Fund Budget

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5), which relates to additional reporting requirements for un-rated bond issues.

- Series 2006 Water Management \$1,000

Trustee Fees

The District will pay annual trustee fees for Water Management Refunding Bonds, Series 2006.

Annual Audit

The District is required to annually have its financial records audited by an independent Certified Public Accounting Firm. The estimated cost of the audit is based on the prior fiscal year and will be shared with the Recreational Fund.

Collection Agent

Fees incurred by GMS-Central Florida, LLC for calculating, levying and certification of the District's Non-Ad valorem Maintenance Assessments with the Brevard County Tax Collector.

Contractor	Services	Monthly	Annual
GMS- Central Florida, LLC	Assessments	\$ 208	\$ 2,500

Management Fees

The District has contracted with GMS-Central Florida, LLC to provide Accounting and Administrative Services for the District. The services include, but are not limited to, recording and transcription of board meetings, administrative services, budget preparation, financial reporting, annual audits, etc.

Postage

Mailing of Board Meeting agendas, checks for vendors, overnight deliveries and any other required correspondence. Amount is based on prior years cost.

Printing & Binding

Printing and binding agenda packages for board meetings, printing of computerized checks, District Brochures, correspondence, stationary, envelopes etc.

Insurance- Liability

The District's general liability, public official's liability, and automobile insurance coverage is provided by EGIS Insurance and Risk Advisors.

Description	Admin Amount	Field Amount	Annual Amount
General Liability	\$ 5,821	\$ -	\$ 5,821
POL/EPLI	\$ 3,786	\$ -	\$ 3,786
Property	\$ -	\$ 2,479	\$ 2,479
Total	\$ 9,607	\$ 2,479	\$ 12,086

Viera East

Community Development District

General Fund Budget

Legal Advertising

Advertising of monthly board meetings, public hearings, and any other legal advertising that may be required.

Other Current Charges

Any miscellaneous expenses incurred by the District that were not previously budgeted.

Office Supplies

Any supplies that may need to be purchased during the Fiscal Year, e.g., paper, minute books, file folders, labels, paper clips, etc.

Dues & Licenses

The District is required to pay an annual fee to the Department of Community Affairs for \$175. This is the only anticipated expenditure for this category.

Information Technology

Costs related to District's accounting and information systems, District's website creation and maintenance, electronic compliance with Florida Statutes and other electronic data requirements.

Operating Expenditures:

Salaries & Wages

The District currently has a General Manager and 1 full time employee to handle the operations of the District. The proposed amount includes a 1.75% cost of living increase for qualifying full-time employees.

Administration Fee

Represents fee to Applied Business Solutions for administration of pay and benefits. Applied Business Solutions charges an administration fee of \$21.23 per employee.

FICA

Represents the estimated amount due for Social Security (6.2%) and Medicare (1.45%) based upon the proposed salaries and wages.

Health Insurance

Full time District Employee's are eligible for the following health benefits.

Provider	Policy Number	Insurance Description
United Healthcare	591637	Health, Accidental Death, Dental, Vision, Life, and Long Term Disability
Colonial Life	E3682663	Life, Accident, Short Term Disability
Combined	007394312	Accident and Disability

Viera East

Community Development District

General Fund Budget

Workers Compensation

The District provides Workers Compensation Insurance for each of its employee's based upon statutory requirements and rates determined by Applied Business Solutions.

Unemployment

The District pays State and Federal unemployment for each employee based upon current rate structures.

Other Contractual

Miscellaneous fees and contracts incurred for the District.

Description	Annual Amount
ADT Security	\$ 5,742
Ecolab Pest Elimination	\$ 4,318
Xelar Copier	\$ 1,444
Additional Contract Funds	\$ 496
Total Annual Budget	\$ 12,000

Marketing- Lifestyle/Amenities

The District is in contract with Unique Webb Consulting to provide Lifestyle and Marketing services which include, but are not limited to social media publications, strategy planning, blogging, videography, photography, event planning, and marketing.

Training

Expense involved in providing training for staff.

Uniforms

Expense involved in providing uniforms for the administration staff.

Maintenance Expenditures:

Canal Maintenance

Represents cost associated with the maintenance of the canals located east and west of I-95. The canals east of I-95 are maintained by various contractors paid by the District on an "as needed" basis. The canals west of I-95 are maintained by A. Duda & Sons and billed to the District

Lake Bank Restoration

Allocation of funds dedicated for lake bank restoration throughout the District.

Viera East

Community Development District

General Fund Budget

Environmental Services

The District will incur the following costs related to maintaining and managing the various conservation areas (wetlands and uplands), which are the responsibility of the District. The amount is based upon the current contract with Kevin L. Erwin, plus an allowance for additional services from other providers that may be required. Services provided under this budget item may include the following:

Wetland Monitoring Reports as required by SJRWMD and USACOE.
Wetland Maintenance, removal of exotic species as required to conform to permit requirements.

Habitat Management, including burns of preserved areas as required within the approved Habitat Management Plan(s).
Permit Compliance and General Services as required.

Water Management System

The District currently has a contract with ECOR Industries, Inc. to provide Aquatic Maintenance Service for the District's Lakes.

Description	Monthly Amount	Annual Amount
Natural Areas Management	\$ 3,654	\$ 43,850
Wingate & Auburn Lake Aquatic Weed Control	\$ 736	\$ 8,837
Bayhill Wetland Maintenance (Bi-Monthly)	\$ 200	\$ 2,400
Aquatic Weed Control	\$ 3,777	\$ 45,325
Header Canal Maintenance (Quarterly)	\$ 1,400	\$ 5,600
Unanticipated Repairs/Improvements		\$ 8,988
Total	\$ 9,768	\$ 115,000

Midge Control

Lake spraying for midge control throughout the CDD.

Contingencies

Any miscellaneous expenses incurred by the District that were not previously budgeted.

Fire Line Maintenance

Expenses related to the maintenance of the various Fire Lines throughout the District. This mainly includes the mechanical removal of vegetation between homeowners' property and conservation areas in order to slow or stop the spread of wildfire.

Basin Repair

Expenses related to the repair and maintenance of the drainage structures at District Basins III, IV, and V. The drainage structures that get repaired are the outfalls (connect lakes) and the flowways (connect lakes to St Johns River).

Viera East

Community Development District

General Fund Budget

Grounds Maintenance Expenditures:

Salaries & Wages

The District currently has a 5 full time and 1 part time employee's to handle the grounds maintenance of the District. The proposed amount includes a 1.75% cost of living increase for qualifying full-time employees.

Administration Fee

Represents fee to Applied Business Solutions for administration of pay and benefits. Applied Business Solutions charges an administration fee of \$21.23 per employee.

FICA

Represents the estimated amount due for Social Security (6.2%) and Medicare (1.45%) based upon the proposed salaries and wages.

Health Insurance

Full time District Employee's are eligible for the following health benefits.

Provider	Policy Number	Insurance Description
United Healthcare	591637	Health, Accidental Death, Dental, Vision, Life, and Long Term Disability
Colonial Life	E3682663	Life, Accident, Short Term Disability
Combined	007394312	Accident and Disability

Workers Compensation

The District provides Workers Compensation Insurance for each of its employee's based upon statutory requirements and rates determined by Applied Business Solutions.

Unemployment

The District pays State and Federal unemployment for each employee based upon current rate structures.

Telephone

Expenses incurred for the telephone and fax machine.

Vendor	Monthly Amount	Annual Amount
Blueline Telecom Group	\$ 584	\$ 7,002
Contingency		\$ 18
Total		\$ 7,020

Viera East

Community Development District

General Fund Budget

Utilities

The District has the following utility account with Florida Power and Light to provide electricity for the maintenance building.

Vendor	Account	Monthly Amount	Annual Amount
FPL	83490-45156	\$ 680	\$ 8,160
Contingency			\$ 1,872
Total			\$ 10,032

Property Appraiser

Fees incurred for the Brevard County Property Appraiser performing work in support of processing and distributing non-ad valorem assessment information. The cost for the FY2023 year will be \$1,990.

Insurance- Property

Represents the amount paid for the property portion of the insurance premium with EGIS Insurance and Risk Advisors. The property includes vehicles, equipment, etc.

Description	Admin Amount	Field Amount	Annual Amount
General Liability	\$ 5,821	\$ -	\$ 5,821
POL/EPLI	\$ 3,786	\$ -	\$ 3,786
Property	\$ -	\$ 2,479	\$ 2,479
Total	\$ 9,607	\$ 2,479	\$ 12,086

Repairs

Any costs related to miscellaneous repairs and maintenance that occur during the fiscal year.

Fuel

Costs related to fuel purchased for grounds maintenance machinery that occur during the fiscal year.

Park Maintenance

Represents cost associated with the maintenance of the parks and trails located within the district.

Sidewalk Repair

Represents cost associated with the repair of the sidewalks located within the district.

Chemicals

Includes fungicide applications, herbicide applications, insecticide applications needed to maintain the grounds.

Contingencies

Represents any miscellaneous expenses incurred by the District that were not previously budgeted.

Viera East

Community Development District

General Fund Budget

Refuse

Estimated costs for refuse services to empty dumpster(s) twice monthly by Danny's Recycling & HAU is:

Contractor	Services	Monthly	Annual
Danny's Recycling & HAU	Empty Dumpster	\$ 430	\$ 5,160
	Contingency		\$ 840
Total			\$ 6,000

Office Supplies

Costs for items used in office.

Uniforms

The District is in contract with Unifirst to supply uniforms for the Maintenance staff. Unifirst comes to the District weekly to deliver clean uniforms to the staff.

Vendor	Monthly Amount	Annual Amount
Unifirst	\$ 219	\$ 2,624
		\$ 376
Total		\$ 3,000

Fire and Burglary Alarm System

The District is in contract with ADT to provide monthly fire and burglary alarm system monitoring and maintenance. The services will be split between the Golf Course and Operations.

Description	Monthly Amount	Annual Amount
System Monitoring	\$ 98	\$ 1,176
Equipment Lease	\$ 511	\$ 6,135
Contingency		\$ 189
Total Annual Budget		\$ 7,500

Rain Bird Pump System

The District will be financing a new pump system for irrigation through Rain Bird.

Vendor	Monthly Amount	Annual Amount
Rain Bird	\$ 2,298	\$ 27,581
Total Annual Budget		\$ 27,581

Maintenance Reserves – Transfer Out

Funds allocated annually to insure available cash for ongoing operations of the District and for major repair or replacement of capital items.

Maintenance Reserves – Transfer Out (PY Excess)

Represents projected excess funds above operating capital requirements in the General Fund.

Viera East
Community Development District
 Capital Reserve Fund
 Proposed Budget
 Fiscal Year 2023

Adopted Budget FY 2022	Actual Thru 5/31/22	Projected Next 4 Months	Total Projected @ 9/30/22	Proposed Budget FY 2023
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Revenues

Beginning Fund Balance	\$315,696	\$306,394	\$0	\$306,394	\$883,564
Interest Income	\$1,000	\$108	\$65	\$173	\$500
Reserve Funding - Transfer In (General)	\$5,000	\$0	\$34,404	\$34,404	\$445,817
Reserve Funding - Transfer In (Golf)	\$6,694	\$0	\$69,053	\$69,053	\$69,485
Reserve Funding - Transfer In (General Excess)	\$0	\$0	\$23,539	\$23,539	\$0
Reserve Funding - Transfer In (Golf Excess)	\$0	\$450,000	\$0	\$450,000	\$0

Total Revenues	\$328,390	\$756,502	\$127,061	\$883,564	\$1,399,365
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Expenditures

Capital Outlay	\$100,000	\$0	\$0	\$0	\$100,000
Truck Maintenance	\$25,000	\$0	\$0	\$0	\$25,000
Transfer Out	\$0	\$0	\$0	\$0	\$0

Total Expenditures	\$125,000	\$0	\$0	\$0	\$125,000
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Excess Revenues (Expenditures)	\$203,390	\$756,502	\$127,061	\$883,564	\$1,274,365
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Potential Capital Reserve Split			
	<u>General Fund</u>	<u>Golf Course</u>	<u>Total</u>
Beginning Balance- 9/30/21	\$ 98,180	\$ 208,214	\$ 306,394
Interest Income	\$ -	\$ -	\$ 173
FY22 Contributions	\$ 5,000	\$ 6,694	\$ 11,694
FY21 Gross Profit	\$ -	\$ 450,000	\$ 450,000
FY22 Projected Excess	\$ 23,539	\$ -	\$ 23,539
Excess from Water Management Bonds	\$ 29,404	\$ 62,359	\$ 91,763
Projected Excess Revenue Fund End of FY22	\$ 156,124	\$ 727,266	\$ 883,564

Viera East
Community Development District
Debt Service Fund
Series 2020
Proposed Budget FY2023

Adopted Budget FY 2022	Actual Thru 5/31/22	Projected Next 4 Months	Total Projected @ 9/30/22	Proposed Budget FY 2023
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Revenues

Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ 655,615
Interest Income	\$ 500	\$ 15	\$ 10	\$ 25	\$ 500
Beginning Fund Balance	\$ 270,953	\$ 270,936	\$ -	\$ 270,936	\$ 90,346

Total Revenues	\$ 271,453	\$ 270,951	\$ 10	\$ 270,961	\$ 746,461
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Expenditures

Series 2020

Interest-11/1	\$ 90,308	\$ 90,308	\$ -	\$ 90,308	\$ 90,308
Principal- 5/1	\$ -	\$ -	\$ -	\$ -	\$ 475,000
Interest-5/1	\$ 90,308	\$ 90,308	\$ -	\$ 90,308	\$ 90,308

Total Expenditures	\$ 180,615	\$ 180,615	\$ -	\$ 180,615	\$ 655,615
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Excess Revenues (Expenditures)	\$ 90,838	\$ 90,336	\$ 10	\$ 90,346	\$ 90,846
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* Excess Revenues needed to pay the 11/1/23 Interest Payment \$ 85,558

Land Use	ERU	Units	Total ERU	Percentage	Net Per Unit	Net Assessments
Residential	1.00	4,204.0	4,204.00	84%	\$ 130.57	\$ 548,913.70
Commercial	4.00	204.3	817.20	16%	\$ 522.28	\$ 106,701.30
Net Annual Assessment		4,408.30	5,021.20			\$ 655,615.00

Viera East

Community Development District

Debt Service - Series 2020

Amortization Schedule

Date	Bond Balance	Interest	Principal	Interest	Fiscal Year Total
11/01/20				\$ 52,497.38	\$ 52,497.38
05/01/21	7,685,000			\$ 90,307.50	
11/01/21				\$ 90,307.50	\$ 180,615.00
05/01/22	7,685,000			\$ 90,307.50	
11/01/22				\$ 90,307.50	\$ 180,615.00
05/01/23	7,685,000	2.000%	\$475,000	\$ 90,307.50	
11/01/23				\$ 85,557.50	\$ 650,865.00
05/01/24	7,210,000	2.000%	\$490,000	\$ 85,557.50	
11/01/24				\$ 80,657.50	\$ 656,215.00
05/01/25	6,720,000	2.000%	\$500,000	\$ 80,657.50	
11/01/25				\$ 75,657.50	\$ 656,315.00
05/01/26	6,220,000	2.000%	\$795,000	\$ 75,657.50	
11/01/26				\$ 67,707.50	\$ 938,365.00
05/01/27	5,425,000	2.000%	\$380,000	\$ 67,707.50	
11/01/27				\$ 63,907.50	\$ 511,615.00
05/01/28	5,045,000	2.000%	\$385,000	\$ 63,907.50	
11/01/28				\$ 60,057.50	\$ 508,965.00
05/01/29	4,660,000	2.000%	\$395,000	\$ 60,057.50	
11/01/29				\$ 56,107.50	\$ 511,165.00
05/01/30	4,265,000	2.125%	\$400,000	\$ 56,107.50	
11/01/30				\$ 51,857.50	\$ 507,965.00
05/01/31	3,865,000	2.600%	\$410,000	\$ 51,857.50	
11/01/31				\$ 46,527.50	\$ 508,385.00
05/01/32	3,455,000	2.600%	\$425,000	\$ 46,527.50	
11/01/32				\$ 41,002.50	\$ 512,530.00
05/01/33	3,030,000	2.600%	\$435,000	\$ 41,002.50	
11/01/33				\$ 35,347.50	\$ 511,350.00
05/01/34	2,595,000	2.600%	\$445,000	\$ 35,347.50	
11/01/34				\$ 29,562.50	\$ 509,910.00
05/01/35	2,150,000	2.750%	\$455,000	\$ 29,562.50	
11/01/35				\$ 23,306.25	\$ 507,868.75
05/01/36	1,695,000	2.750%	\$470,000	\$ 23,306.25	
11/01/36				\$ 16,843.75	\$ 510,150.00
05/01/37	1,225,000	2.750%	\$485,000	\$ 16,843.75	
11/01/37				\$ 10,175.00	\$ 512,018.75
05/01/38	740,000	2.750%	\$740,000	\$ 10,175.00	
			\$7,685,000	\$ 1,992,584.88	\$ 8,927,409.88

Viera East
Community Development District
 Restaurant- Hook and Eagle
 Proposed Operating Budget
 Fiscal Year 2023

	Actual FY 2021	Adopted Budget FY 2022	Actual Thru 5/31/22	Projected Next 4 Months	Total Projected @ 9/30/22	Proposed Budget FY 2023
<u>Revenues</u>						
Food Sales	\$11,908	\$9,200	\$159,108	\$79,554	\$238,662	\$230,000
Wine Sales	\$0	\$400	\$7,351	\$3,676	\$11,027	\$11,000
Beer Sales	\$0	\$6,400	\$94,832	\$47,416	\$142,248	\$140,000
Beverage Sales	\$0	\$1,600	\$24,336	\$12,168	\$36,503	\$35,000
Liquor Sales	\$0	\$2,400	\$51,002	\$25,501	\$76,503	\$75,000
Rental Income	\$21,503	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$33,411	\$20,000	\$336,629	\$168,314	\$504,943	\$491,000
<u>Restaurant Expenditures</u>						
Restaurant Manager Contract	\$0	\$0	\$43,333	\$21,667	\$65,000	\$65,000
Salaries	\$0	\$0	\$94,982	\$47,491	\$142,473	\$164,037
Administrative Fee	\$0	\$0	\$4,265	\$2,133	\$6,398	\$8,832
FICA Expense	\$0	\$0	\$10,255	\$5,128	\$15,383	\$12,166
Health Insurance	\$0	\$0	\$7,907	\$3,954	\$11,861	\$20,243
Workers Compensation	\$0	\$0	\$1,491	\$745	\$2,236	\$3,048
Unemployment	\$0	\$0	\$4,100	\$2,050	\$6,150	\$5,408
Telephone	\$0	\$0	\$2,190	\$1,095	\$3,285	\$3,200
Utilities	\$0	\$0	\$6,872	\$3,436	\$10,308	\$12,000
Pest Control	\$1,236	\$1,200	\$787	\$394	\$1,181	\$1,200
Equipment Lease	\$1,268	\$1,100	\$806	\$403	\$1,208	\$1,300
Repairs	\$1,906	\$0	\$6,790	\$3,395	\$10,185	\$7,500
Kitchen Equipment/Supplies	\$5,093	\$0	\$1,400	\$700	\$2,101	\$3,000
Paper & Plastic Supplies	\$676	\$0	\$6,591	\$3,295	\$9,886	\$10,000
Operating Supplies	\$1,838	\$0	\$20,518	\$10,259	\$30,776	\$30,000
Janitorial Supplies	\$341	\$0	\$0		\$0	\$0
First Aid	\$0	\$0	\$206	\$103	\$309	\$500
Entertainment	\$0	\$0	\$7,350	\$3,675	\$11,025	\$10,000
Delivery/Gas	\$0	\$0	\$2,176	\$1,088	\$3,264	\$5,000
Uniforms	\$0	\$0	\$474	\$237	\$711	\$1,000
Dues & License	\$323	\$0	\$4,078	\$2,039	\$6,117	\$5,000
Total Restaurant Expenditures	\$12,682	\$2,300	\$226,572	\$113,286	\$339,857	\$368,434
<u>Cost of Goods Sold</u>						
Food Cost	\$2,075	\$0	\$58,755	\$29,378	\$88,133	\$80,000
Snack Cost	\$437	\$0	\$4,758	\$2,379	\$7,138	\$10,000
Beer Cost	\$0	\$0	\$40,866	\$20,433	\$61,299	\$63,000
Beverage Cost	\$0	\$0	\$11,764	\$5,882	\$17,646	\$15,750
Wine Cost	\$0	\$0	\$2,799	\$1,399	\$4,198	\$4,950
Liquor Cost	\$0	\$0	\$14,377	\$7,188	\$21,565	\$0
Total Cost of Goods Sold	\$2,512	\$0	\$133,319	\$66,659	\$199,978	\$173,700
Total Revenues	\$33,411	\$20,000	\$336,629	\$168,314	\$504,943	\$491,000
Total Expenditures	\$15,194	\$2,300	\$359,890	\$179,945	\$539,836	\$542,134
Operating Income (Loss)	\$18,218	\$17,700	(\$23,261)	(\$11,631)	(\$34,892)	(\$51,134)
<u>Non Operating Revenues/(Expenditures)</u>						
Interfund Transfer Out- Golf Course	\$0	(\$17,700)	\$0	\$0	\$0	\$0
Interfund Transfer In- Golf Course	\$0	\$0	\$0	\$22,702	\$22,702	\$51,134
Total Non Operating Revenues/(Expenditures)	\$0	(\$17,700)	\$0	\$22,702	\$22,702	\$51,134
Net Non Operating Income / (Loss)	\$18,218	\$0	(\$23,261)	\$11,071	(\$12,190)	\$0

Viera East

Community Development District

Food & Beverage Operating Budget

Revenues:

Food

Represents all food sales for Hook and Eagle Tavern. Also includes all catering and banquet sales.

Wine

Represents all wine sales for Hook and Eagle Tavern. Also includes all catering and banquet sales.

Beer

Represents all beer sales for Hook and Eagle Tavern. Also includes all catering and banquet sales.

Beverage

Represents all non-alcoholic beverage sales for Hook and Eagle Tavern. Also includes all catering and banquet sales.

Liquor

Represents all liquor sales for Hook and Eagle Tavern. Also includes all catering and banquet sales.

Expenditures:

Restaurant Manager Contract

Salaries & Wages

The District currently has a 1 full time and 30 part time employees to handle the Golf operations of the District. The proposed amount includes a 1.75% cost of living increase for qualifying full time employees.

Administration Fee

Represents fee to Applied Business Solutions for administration of pay and benefits. Applied Business Solutions charges an administration fee of \$21.23 per employee.

FICA

Represents the estimated amount due for Social Security (6.2%) and Medicare (1.45%) based upon the proposed salaries and wages.

Viera East

Community Development District

Food & Beverage Operating Budget

Health Insurance

Full time District Employee's are eligible for the following health benefits.

Provider	Policy Number	Insurance Description
United Healthcare	591637	Accidental Death, Dental, Vision, Life, and Long Term Disability
Health First	114619	Health
Colonial Life	E3682663	Life, Accident, Short Term Disability
Combined	007394312	Accident and Disability

Workers Compensation

The District provides Workers Compensation Insurance for each of its employee's based upon statutory requirements and rates determined by Applied Business Solutions.

Unemployment

The District pays State and Federal unemployment for each employee based upon current rate structures.

Telephone

The District has internet and TV services through Charter Communications for Hook & Eagle Tavern.

Vendor	Monthly Amount	Annual Amount
Charter Communications	\$ 259	\$ 3,112
Contengincy		\$ 88
Total		\$ 3,200

Utilities

The District has accounts with City of Cocoa and FPL for utilities in Hook & Eagle Tavern.

Vendor	Account	Monthly Amount	Annual Amount
FPL	03449-33189	\$ 750	\$ 9,000
City of Cocoa	150351-112664	\$ 200	\$ 2,400
Contingency			\$ 600
Total			\$ 12,000

Viera East

Community Development District

Food & Beverage Operating Budget

Pest Control

The estimated costs for Ecolab Pest Elimination to provide monthly pest control services.

Vendor	Monthly Amount	Annual Amount
Ecolab Pest Elimination	\$ 95	\$ 1,141
Contingency		\$ 59
Total		\$ 1,200

Equipment Lease

The estimated cost to Ecolab for the dish machine rental.

Vendor	Monthly Amount	Annual Amount
Ecolab	\$ 88	\$ 1,054
Contingency		\$ 46
Total		\$ 1,100

Repairs

Any costs related to miscellaneous repairs and maintenance that occur during the fiscal year.

Kitchen Equipment/Supplies

Represents various operating supplies purchased such as thermometers, silverware, microwave, storage cabinets, etc.

Paper & Plastic Supplies

Represents various operating supplies purchased such as paper towels, plastic utensils, paper plates, etc.

Operating supplies

Represents various operating supplies purchased

First Aid

Cost of work gloves, ear plugs, support belts, and other first aid supplies needed during the fiscal year.

Viera East

Community Development District

Food & Beverage Operating Budget

Delivery/Gas

The District has an account with Florida City Gas for natural gas for Hook & Eagle Tavern. Also includes any fuel surcharges for deliveries to the restaurant.

Vendor	Account	Monthly Amount	Annual Amount
Florida City Gas	83490-45156	\$ 400	\$ 4,800
Contingency			\$ 200
Total			\$ 5,000

Uniforms

The District is in contract with Unifirst to supply uniforms for the Golf Course Maintenance staff. Unifirst comes to the District weekly to deliver clean uniforms to the staff.

Dues and License

Represents the cost of all restaurant operating licenses through DPBR.

COGS:

Food

Represents food supplies purchased for the restaurant or catering events.

Snack

Represents snacks purchased for the restaurant.

Beer

Represents beer purchased for the restaurant.

Wine

Represents wine purchased for the restaurant.

Liquor

Represents liquor purchased for the restaurant.

Other Sources and Uses:

Transfer In- Golf Course

Represents the Golf Course's obligated amount to transfer to Food & Beverage should there be a shortfall in the operating account.

**Viera East
Community Development District
Golf Course
Proposed Operating Budget
Fiscal Year 2023**

	Actual FY 2021	Adopted Budget FY 2022	Actual Thru 5/31/22	Projected Next 6 Months	Total Projected @ 9/30/22	Proposed Budget FY 2023
<u>Revenues</u>						
Greens Fees	\$1,599,085	\$1,426,357	\$1,339,271	\$669,635	\$2,008,906	\$1,640,311
Gift Cards- Sales	\$10,217	\$25,000	\$6,673	\$3,337	\$10,010	\$25,000
Gift Cards- Usage	(\$18,355)	(\$25,000)	(\$12,871)	(\$6,436)	(\$19,307)	(\$25,000)
Season Advance/Trail Fees	\$252,869	\$210,000	\$188,234	\$94,117	\$282,351	\$210,000
Associate Memberships	\$40,053	\$42,000	\$23,628	\$11,814	\$35,442	\$42,000
Driving Range	\$89,733	\$80,000	\$75,111	\$37,556	\$112,667	\$80,000
Golf Lessons	\$2,100	\$2,100	\$1,950	\$975	\$2,925	\$2,100
Merchandise Sales	\$119,537	\$115,000	\$89,402	\$44,701	\$134,103	\$115,000
Assessments -Recreation Operating	\$18,232	\$18,239	\$12,154	\$6,077	\$18,232	\$18,239
Miscellaneous Income	\$6,020	\$15,000	\$8,899	\$4,450	\$13,349	\$15,000
Total Revenues	\$2,119,491	\$1,908,696	\$1,732,451	\$866,226	\$2,598,677	\$2,122,650
<u>General Expenditures</u>						
Other Contractual Services	\$15,971	\$15,000	\$10,094	\$5,047	\$15,141	\$15,000
Telephone	\$1,394	\$2,500	\$1,089	\$545	\$1,634	\$2,500
Postage	\$1,623	\$2,000	\$0	\$500	\$500	\$2,000
Printing & Binding	\$0	\$1,000	\$0	\$0	\$0	\$0
Utilities	\$16,791	\$15,900	\$3,008	\$1,504	\$4,511	\$5,500
Repairs & Maintenance	\$19,697	\$8,000	\$13,934	\$6,967	\$20,901	\$15,000
Marketing- Golf Marketing	\$19,418	\$39,000	\$12,462	\$6,231	\$18,693	\$35,000
Bank Charges	\$46,081	\$35,000	\$28,403	\$14,202	\$42,605	\$40,000
Office Supplies	\$3,167	\$4,000	\$2,731	\$1,365	\$4,096	\$4,500
Operating Supplies	\$3,937	\$5,000	\$2,086	\$1,043	\$3,129	\$4,000
Dues, Licenses & Subscriptions	\$9,314	\$8,000	\$9,053	\$4,527	\$13,580	\$9,500
Drug Testing- All departments	\$1,070	\$500	\$0	\$250	\$250	\$500
Training, Education & Employee Relations	\$1,990	\$3,000	\$521	\$261	\$782	\$3,000
Contractual Security	\$3,985	\$3,000	\$419	\$209	\$628	\$3,000
IT Services	\$3,222	\$3,000	\$3,424	\$1,712	\$5,136	\$3,000
Total Golf Course Expenditures	\$147,659	\$144,900	\$87,224	\$44,362	\$131,587	\$142,500
<u>Golf Operations:</u>						
Salaries	\$200,975	\$239,595	\$153,794	\$76,897	\$230,691	\$247,235
Administrative Fee	\$16,629	\$19,039	\$10,952	\$5,476	\$16,427	\$18,767
FICA Expense	\$15,357	\$18,329	\$11,591	\$5,795	\$17,386	\$18,913
Health Insurance	\$1,561	\$739	\$6,443	\$3,222	\$9,665	\$12,353
Workers Compensation	\$4,865	\$4,696	\$2,534	\$1,267	\$3,802	\$4,846
Unemployment	\$7,899	\$12,835	\$3,878	\$1,939	\$5,817	\$10,853
Golf Printing	\$2,414	\$2,200	\$1,574	\$787	\$2,361	\$2,500
Utilities	\$22,064	\$22,500	\$14,200	\$7,100	\$21,300	\$22,500
Repairs	\$387	\$250	\$1,446	\$723	\$2,169	\$1,000
Pest Control	\$1,236	\$1,200	\$791	\$395	\$1,186	\$1,300
Supplies	\$15,281	\$10,000	\$8,154	\$4,077	\$12,231	\$12,000
Uniforms	\$0	\$1,500	\$0	\$500	\$500	\$1,500
Training, Education & Employee Relations	\$200	\$2,000	\$0	\$500	\$500	\$2,000
Fuel	\$0	\$500	\$0	\$0	\$0	\$0
Cart Lease	\$89,529	\$87,763	\$57,187	\$28,594	\$85,781	\$87,763
Cart Maintenance	\$5,153	\$4,000	\$4,081	\$2,040	\$6,121	\$5,000
Driving Range	\$2,659	\$10,000	\$6,652	\$3,326	\$9,978	\$10,000
Total Golf Operation Expenditures	\$386,209	\$437,146	\$283,277	\$142,639	\$425,916	\$458,530

Viera East
Community Development District
 Golf Course
 Proposed Operating Budget
 Fiscal Year 2023

	Actual FY 2021	Adopted Budget FY 2022	Actual Thru 5/31/22	Projected Next 6 Months	Total Projected @ 9/30/22	Proposed Budget FY 2023
<u>Merchandise Sales:</u>						
Cost of Goods Sold	\$78,438	\$77,000	\$55,072	\$27,536	\$82,608	\$80,000
Total Merchandise Sales	\$78,438	\$77,000	\$55,072	\$27,536	\$82,608	\$80,000
<u>Golf Course Maintenance:</u>						
Salaries	\$399,991	\$420,047	\$282,148	\$141,074	\$423,222	\$433,512
Administrative Fees	\$9,905	\$9,595	\$5,221	\$2,611	\$7,832	\$8,176
FICA Expense	\$29,518	\$32,134	\$21,094	\$10,547	\$31,641	\$32,900
Health Insurance	\$40,038	\$43,225	\$22,477	\$11,239	\$33,716	\$41,298
Workers Compensation	\$9,598	\$9,341	\$4,675	\$2,337	\$7,012	\$9,420
Unemployment	\$6,191	\$7,165	\$3,527	\$1,764	\$5,291	\$7,165
Consulting Fees	\$2,000	\$0	\$0	\$0	\$0	\$0
Fire Alarm System	\$557	\$4,000	\$0	\$1,000	\$1,000	\$4,000
Utilities/Water	\$29,906	\$26,200	\$17,043	\$8,522	\$25,565	\$26,200
Repairs	\$42,203	\$48,000	\$24,624	\$12,312	\$36,935	\$48,000
Fuel & Oil	\$30,797	\$40,000	\$27,184	\$13,592	\$40,776	\$40,000
Pest Control	\$1,151	\$1,000	\$809	\$405	\$1,214	\$1,500
Irrigation/Drainage	\$13,867	\$30,000	\$8,958	\$4,479	\$13,437	\$30,000
Sand and Topsoil	\$9,017	\$26,500	\$10,741	\$5,370	\$16,111	\$26,500
Flower/Mulch	\$3,222	\$7,000	\$4,531	\$2,266	\$6,797	\$7,000
Fertilizer	\$88,073	\$139,000	\$121,594	\$60,797	\$182,391	\$139,000
Seed/Sod	\$1,681	\$16,500	\$0	\$5,000	\$5,000	\$16,500
Trash Removal	\$2,854	\$2,000	\$1,690	\$845	\$2,536	\$3,000
Contingency	\$2,209	\$6,000	\$11,158	\$5,579	\$16,738	\$6,000
First Aid	\$660	\$800	\$467	\$233	\$700	\$800
Office Supplies	\$0	\$1,000	\$310	\$0	\$310	\$0
Operating Supplies	\$9,286	\$15,000	\$10,370	\$5,185	\$15,555	\$15,000
Training	\$2,428	\$1,000	\$2,389	\$1,194	\$3,583	\$2,000
Janitorial Supplies	\$568	\$1,000	\$40	\$20	\$61	\$1,000
Janitorial Services	\$0	\$20,000	\$6,622	\$3,311	\$9,932	\$20,000
Soil & Water Testing	\$0	\$1,000	\$1,663	\$832	\$2,495	\$1,000
Uniforms	\$7,952	\$8,500	\$7,174	\$3,587	\$10,762	\$10,000
Equipment Rental	\$230	\$2,000	\$234	\$117	\$351	\$2,000
Equipment Lease	\$161,865	\$177,975	\$96,129	\$48,064	\$144,193	\$187,550
Small Tools	\$0	\$500	\$0	\$250	\$250	\$500
Total Golf Course Maintenance	\$905,766	\$1,096,482	\$692,874	\$352,532	\$1,045,406	\$1,120,021
<u>Administrative Expenditures:</u>						
Legal Fees	\$0	\$1,500	\$0	\$0	\$0	\$1,500
Engineering	\$0	\$0	\$980	\$490	\$1,470	\$0
Arbitrage	\$440	\$600	\$450	\$225	\$675	\$600
Dissemination	\$1,000	\$1,000	\$667	\$333	\$1,000	\$1,000
Trustee Fees	\$4,431	\$4,100	\$8,178	\$4,089	\$12,267	\$4,100
Annual Audit	\$1,500	\$1,500	\$0	\$1,500	\$1,500	\$1,500
Golf Course Administrative Services	\$56,280	\$56,280	\$37,520	\$18,760	\$56,280	\$56,280
Insurance	\$81,510	\$85,019	\$61,999	\$31,000	\$92,999	\$111,000
Property Taxes	\$23,041	\$10,000	\$9,894	\$4,947	\$14,841	\$15,000
Total Administrative Expenditures	\$168,202	\$159,999	\$119,688	\$61,344	\$181,031	\$190,980
<u>Reserves:</u>						
Renewal & Replacement	\$31,219	\$6,694	\$0	\$6,694	\$6,694	\$69,485
Total Reserves	\$31,219	\$6,694	\$0	\$6,694	\$6,694	\$69,485
Total Revenues	\$2,119,491	\$1,908,696	\$1,732,451	\$866,226	\$2,598,677	\$2,122,650
Total Expenditures	\$1,717,494	\$1,922,221	\$1,238,135	\$635,106	\$1,873,241	\$2,061,516
Operating Income (Loss)	\$401,997	(\$13,525)	\$494,316	\$231,119	\$725,435	\$61,134

Viera East
Community Development District
Golf Course
Proposed Operating Budget
Fiscal Year 2023

	Actual FY 2021	Adopted Budget FY 2022	Actual Thru 5/31/22	Projected Next 6 Months	Total Projected @ 9/30/22	Proposed Budget FY 2023
<u>Non Operating Revenues/(Expenditures):</u>						
Assessments -Recreation Debt Service	\$583,887	\$560,250	\$373,505	\$186,745	\$560,250	\$560,250
Interest Income	\$17	\$1,000	\$10	\$10	\$20	\$1,000
Reserve Funding- Transfer Out (PY Excess)	\$0	\$0	(\$450,000)	\$0	(\$450,000)	\$0
Interfund Transfer In- Restaurant	\$0	\$17,700	\$0	\$0	\$0	\$0
Interfund Transfer Out- Restaurant	\$0	\$0	\$0	(\$22,702)	(\$22,702)	(\$51,134)
Gain on Sale of Asset	\$45	\$0	\$300	\$0	\$300	\$0
Interest Expense	(\$140,425)	(\$140,425)	(\$93,617)	(\$46,808)	(\$140,425)	(\$101,250)
Principal Expense	(\$425,000)	(\$425,000)	(\$282,333)	(\$142,667)	(\$425,000)	(\$470,000)
Total Non Operating Revenues/(Expenditures)	\$18,523	\$13,525	(\$452,135)	(\$25,422)	(\$477,556)	(\$61,134)
Net Non Operating Income / (Loss)	\$420,521	\$0	\$42,181	\$205,698	\$247,879	\$0

Viera East

Community Development District

Recreational Operating Budget

Revenues:

Greens Fees

Estimated revenue for public paid rounds of golf.

Gift Card- Sales

Estimated amount of gift cards sold that can be used for discounted rounds of golf, merchandise or restaurant purchases. The full amount of the sale is recorded as revenue at the time of purchase.

Gift Card- Usage

Estimated usage of gift cards once purchased. Once the gift cards have been used at the District, the amount used is recorded against the revenue.

Season Advance/Trail Fees

Estimated revenue of customers who purchase memberships to the District golf course in advance for the year.

Associate Memberships

Estimated costs of all associate memberships sold. The associate membership costs \$79 and lasts for one year. The membership gets the member a 20% discount on golf rounds and other discounts on range balls, apparel, and USGA handicap service.

Driving Range

Estimated revenue from the District's driving range.

Golf Lessons

Estimated revenue from golfing lessons given at the golf course. The District leases the golf instruction program to the Mike Hogan Golf Academy.

Merchandise Sales

Estimated revenue of clothing, equipment, and supplies sold in the District's Pro Shop.

Assessments- Recreation Operations

The District will levy Non-Ad Valorem assessments in all the assessable property within the District to help fund all of the General Operating Expenditures for the fiscal year.

Miscellaneous Income

Estimated annual revenue for various miscellaneous charges billed and collected by the District.

Viera East

Community Development District

Recreational Operating Budget

General Expenditures:

Other Contractual Services

Contractual Services include the following contracts:

Vendor	Monthly Amount	Annual Amount
Bighthouse (Cable & Internet)	\$ 350	\$ 4,200
Waste Management (Dumpster Removal)	\$ 338	\$ 4,057
Great America Financial	\$ 93	\$ 1,117
American Safety and First Aide		\$ 500
Crystal High Rise, Inc		\$ 250
Slug A Bug (Termite Renewal)		\$ 325
Contingency		\$ 4,551
Total Annual Budget		<u>\$15,000</u>

Telephone

Represents regular telephone lines, credit card, and Internet access. A portion of expenses related to the District are transferred to General Fund.

Vendor	Monthly Amount	Annual Amount
Greybar Financial Services	\$ 289	\$ 3,469
Cricket	\$ 104	\$ 1,248
Contingency		\$ 783
Total		<u>\$ 5,500</u>

Postage

Mailing payroll checks, checks for vendors, overnight deliveries and any other required correspondence that is directly related to the golf course. A portion of expenses related to the District are transferred to General Fund.

Printing & Binding

Printing of computerized checks, brochures, correspondence, promotional cards, stationary, rack cards, envelopes, etc. A portion of expenses related to the District are transferred to General Fund.

Viera East

Community Development District

Recreational Operating Budget

Utilities

The District has the following utility accounts related to the operations:

Vendor	Account	Monthly Amount	Annual Amount
FPL	10579-42334	\$ 180	\$ 2,160
FPL	91273-57086	\$ 30	\$ 360
City of Cocoa	313093-70192	\$ 125	\$ 1,500
City of Cocoa	150351-141774	\$ 75	\$ 900
Contingency			\$ 480
Total			\$ 5,400

Repairs & Maintenance

Any miscellaneous repairs and maintenance, including electrical, plumbing, hardware, locksmiths, painting and HVAC. A portion of expenses related to the District are transferred to General Fund.

Marketing- Golf Marketing

Represents advertising for the golf course in the Yellow Pages, newspapers, periodicals, brochures and magazines, rack cards and holders, and promotional organizations. A portion of expenses related to the District are transferred to General Fund.

Bank Charges

Bank charges related to credit card usage, as well as account service charges for the operating checking account fund

Office Supplies

Any office supplies that may need to be purchased during the fiscal year, i.e., paper, minute books, file folders, labels, paper clips, etc.

Operating Supplies

Represents various operating supplies purchased

Viera East

Community Development District

Recreational Operating Budget

Dues, Licenses & Subscriptions

The following represents the estimated cost for license, membership subscriptions and permit renewals for the fiscal year:

Vendor	Description	Annual Amount
City of Rockledge	Business License	\$ 200
Florida State Golf Association	Membership	\$ 150
Florida State Golf Association	Handicap fees	5000
Brevard County	Business Tax License	\$ 82
FL Space	Membership	\$ 805
Cocoa Beach Regional Chapter	Membership	\$ 535
US Golf Association	Membership	\$ 150
Amazon Prime	Membership	\$ 156
GCSAA	Gold Membership	\$ 435
Contingency		\$ 1,987
Total		\$ 9,500

Training, Education & Employee Relations

Costs incurred in sending District personnel to any training seminars or having personnel trained on site for different aspects to more efficiently and effectively operate the golf course. Also, any expense incurred for staff meetings and help wanted ads.

Contractual Security

Security system costs for the maintenance and clubhouse alarm systems.

IT Services

Costs related to District's accounting and information systems, District's website creation and maintenance, electronic compliance with Florida Statutes and other electronic data requirements.

Golf Operations Expenditures:

Salaries & Wages

The District currently has a 1 full time and 30 part time employees to handle the Golf operations of the District. The proposed amount includes a 1.75% cost of living increase for qualifying full time employees.

Administration Fee

Represents fee to Applied Business Solutions for administration of pay and benefits. Applied Business Solutions charges an administration fee of \$21.23 per employee.

FICA

Represents the estimated amount due for Social Security (6.2%) and Medicare (1.45%) based upon the proposed salaries and wages.

Viera East

Community Development District

Recreational Operating Budget

Health Insurance

Full time District Employee's are eligible for the following health benefits.

Provider	Policy Number	Insurance Description
United Healthcare	591637	Accidental Death, Dental, Vision, Life, and Long Term Disability
Health First	114619	Health
Colonial Life	E3682663	Life, Accident, Short Term Disability
Combined	007394312	Accident and Disability

Workers Compensation

The District provides Workers Compensation Insurance for each of its employee's based upon statutory requirements and rates determined by Applied Business Solutions.

Unemployment

The District pays State and Federal unemployment for each employee based upon current rate structures.

Golf Printing

Printing for materials needed for the course.

Utilities

Estimated cost of basic utilities for Golf operations:

Vendor	Account	Monthly Amount	Annual Amount
FPL	03449-33189	\$ 585	\$ 7,020
FPL	07938-52104	\$ 925	\$ 11,100
City of Cocoa	150351-112664	\$ 100	\$ 1,200
Banleaco		\$ 202	\$ 2,421
Contingency			\$ 759
Total			\$ 22,500

Repairs

Any costs related to miscellaneous repairs and maintenance that occur during the fiscal year.

Pest Control

The estimated costs for Ecolab Pest Elimination to provide monthly pest control services.

Vendor	Monthly Amount	Annual Amount
Ecolab Pest Elimination	\$ 95	\$ 1,141
Contingency		\$ 159
Total		\$ 1,300

Supplies

Estimated costs of miscellaneous supplies that the District may need to purchase for golf operations.

Viera East

Community Development District

Recreational Operating Budget

Uniforms

The estimated costs of uniforms for pro shop personnel. Once hired, all employees get a District golf shirt to wear during work hours.

Training, Education & Employee Relations

The District will incur the cost of the Assistant Pro Program and any training deemed necessary for the Pro Shop staff or cart facility personnel, for example, cart mechanics training and any help wanted ads.

Fuel

Costs for gasoline for all golf carts from Glover Oil Company.

Cart Lease

The expense related to leasing of carts for golf course.

Vendor	Monthly Amount	Annual Amount
The Huntington National	\$ 6,553	\$ 78,635
The Huntington National	\$ 355	\$ 4,260
Yamaha Lease	\$ 164	\$ 1,968
Golf Cart	\$ 97	\$ 1,164
Contingency		\$ 1,736
Total		\$ 87,763

Cart Maintenance

The expense related to any repairs and maintenance of the golf carts that are incurred during the year.

Driving Range Supplies

Any expenses incurred related to the driving range operation, for example range balls, tokens, buckets, bag stands, clock rope and sand/water buckets.

Merchandise Sales

Cost of Goods Sold

Represents cost of clothing, equipment, and supplies sold in the Pro Shop.

Golf Course Maintenance:

Salaries & Wages

The District currently has 10 full-time and 4 part-time employee's to handle the golf course maintenance. The proposed amount includes a 1.75% cost of living increase for qualifying full time employees.

Viera East

Community Development District

Recreational Operating Budget

Administration Fee

Represents fee to Applied Business Solutions for administration of pay and benefits. Applied Business Solutions charges an administration fee of \$21.23 per employee.

FICA

Represents the estimated amount due for Social Security (6.2%) and Medicare (1.45%) based upon the proposed salaries and wages.

Health Insurance

Full time District Employee's are eligible for the following health benefits.

Provider	Policy Number	Insurance
United Healthcare	591637	Health, Accidental Death, Dental, Vision, Life, and Long Term Disability
Colonial Life	E3682663	Life, Accident, Short Term Disability
Combined	007394312	Accident and Disability

Workers Compensation

The District provides Workers Compensation Insurance for each of its employee's based upon statutory requirements and rates determined by Applied Business Solutions.

Unemployment

The District pays State and Federal unemployment for each employee based upon current rate structures.

Fire and Burglary Alarm System

The District is in contract with ADT to provide monthly fire and burglary alarm system monitoring and maintenance. The services will be split between the Golf Course and Operations.

Utilities/Water

Estimated costs of basic utilities for the maintenance staff:

Vendor	Account	Monthly Amount	Annual Amount
FPL	83490-45156	\$ 1,750	\$ 21,000
City of Cocoa	313093-70192	\$ 350	\$ 4,200
Contingency			\$ 1,000
Total			\$ 26,200

Fuel & Oil

Costs related to fuel purchased for maintenance machinery that occur during the fiscal year.

Viera East

Community Development District

Recreational Operating Budget

Pest Control

The estimated costs for Ecolab Pest Elimination to provide monthly pest control services.

Vendor	Monthly Amount	Annual Amount
Ecolab Pest Elimination	\$ 118	\$ 1,416
Contingency		\$ 84
Total		\$ 1,500

Irrigation/Drainage

Estimated irrigation and drainage maintenance expenditures that may occur during the fiscal year.

Sand/Topsoil

Cost related to sand and topsoil expenditures that may occur during the fiscal year. The District buys all supplies from Golf Specialties, Inc. Some supplies may include top-dress sand, divot sand, and shell rock for the golf course.

Flowers/Mulch

Estimated cost of flowers and mulch for the golf course and clubhouse.

Chemicals/Fertilizer

Estimated costs of fertilizer, herbicide, insecticide, fungicide and other chemicals needed for the golf course.

Seed/Sod

Cost of seed and sod expenditures for the golf course that may occur during the fiscal year.

Trash Removal

Estimated costs for trash removal services to empty dumpster(s) once a month by Waste Management at the golf course:

Vendor	Monthly Amount	Annual Amount
Waste Management, Inc.	\$ 207	\$ 2,482
Contingency		\$ 518
Total		\$ 3,000

Contingencies

Funding of unanticipated costs.

First Aid

Cost of work gloves, ear plugs, support belts, and other first aid supplies needed during the fiscal year.

Viera East

Community Development District

Recreational Operating Budget

Office Supplies

Any office supplies that may need to be purchased during the fiscal year, i.e., paper, minute books, file folders, labels, paper clips, etc.

Operating Supplies

Represents various operating supplies purchased

Training

Training seminars for golf course maintenance staff.

Janitorial Supplies

Costs of janitorial supplies that may occur during the fiscal year.

Soil & Water Testing

Costs for soil and water testing that may occur during the fiscal year.

Uniforms

The District is in contract with Unifirst to supply uniforms for the Golf Course Maintenance staff. Unifirst comes to the District weekly to deliver clean uniforms to the staff.

Vendor	Monthly Amount	Annual Amount
Unifirst	\$ 800	\$ 9,600
Contingency		\$ 400
Total		\$ 10,000

Equipment Rental

Rental of larger capital items required for Course Maintenance.

Equipment Lease

The District currently has the following equipment leases for the golf course:

Vendor	Monthly Amount	Annual Amount
The Huntington National	\$ 6,541	\$ 78,494
The Huntington National	\$ 1,066	\$ 12,792
The Huntington National	\$ 5,116	\$ 61,392
The Huntington National	\$ 420	\$ 5,036
The Huntington National	\$ 372	\$ 4,470
The Huntington National	\$ 652	\$ 7,828
The Huntington National	\$ 431	\$ 5,168
The Huntington National	\$ 248	\$ 2,976
Wells Fargo Financial	\$ 652	\$ 7,830
Dex Imaging	\$ 131	\$ 1,567
Total		\$ 187,550

Viera East

Community Development District

Recreational Operating Budget

Small Tools

Represents small tools purchased for golf course maintenance.

Administrative Expenditures:

Legal Fees

The District's attorney will be providing general legal services to the District that are directly related to operations of the golf course, i.e., reviewing contracts, agreements, resolutions, rule amendments, etc.

Arbitrage

The District will contract with an Independent certified public accounting firm to annually calculate the District's Arbitrage Rebate Liability on Special Assessments Revenue Bonds.

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c212(b)(5), which relates to additional reporting requirements for un-rated bond issues.

Trustee Fees

The District issued Special Revenue Assessment Refunding Bonds, Series 2012 bonds that are deposited with a Trustee at U.S Bank.

Annual Audit

The District is required to annually have its financial records audited by an independent Certified Public Accounting Firm.

Golf Course Administrative Services

Cost of Administrative services provided for the CDD.

Description	Annual Amount
Base	\$ 75,000
10% of Maintenance Supervisor	\$ (7,280)
50% of Labor Position	\$ (11,440)
Total	\$ 56,280

Viera East

Community Development District

Recreational Operating Budget

Insurance

EGIS Insurance and Risk Advisors provide the District's general liability, property, and crime insurance coverage. EGIS Insurance and Risk Advisors also provide a three year pollution policy.

Description	Annual Amount
General Liability	\$ 26,999
Property	\$ 77,458
Crime	\$ 1,330
Pollution Policy	\$ 4,891
Contingency	\$ 322
Total	\$ 111,000

Property Taxes

This amount is an estimate of property taxes that will need to be paid throughout this fiscal year.

Reserves

Renewal & Replacement

The golf course transfers 2% of its monthly revenues to the Capital Reserve Fund to help fund for equipment replacement and other capital expenditures estimated for the fiscal year.

Viera East
Community Development District
Recreation Fund Debt Service - Series 2012
Amortization Schedule

Date	Bond Balance	Interest	Principal	Interest	Fiscal Year Total
11/01/19	3,305,000			\$ 78,412.50	\$ 559,231.25
05/01/20	3,305,000	4.375%	\$410,000	\$ 78,412.50	
11/01/20	2,895,000			\$ 70,212.50	\$ 558,625.00
05/01/21	2,895,000	4.625%	\$425,000	\$ 70,212.50	
11/01/21	2,470,000			\$ 60,915.63	\$ 556,128.13
05/01/22	2,470,000	5.000%	\$445,000	\$ 60,915.63	
11/01/22	2,025,000			\$ 50,625.00	\$ 556,540.63
05/01/23	2,025,000	5.000%	\$470,000	\$ 50,625.00	
11/01/23	1,555,000			\$ 38,875.00	\$ 559,500.00
05/01/24	1,555,000	5.000%	\$490,000	\$ 38,875.00	
11/01/24	1,065,000			\$ 26,625.00	\$ 555,500.00
05/01/25	1,065,000	5.000%	\$520,000	\$ 26,625.00	
11/01/25	545,000			\$ 13,625.00	\$ 560,250.00
05/01/26	545,000	5.000%	\$545,000	\$ 13,625.00	\$ 558,625.00
			\$3,305,000	\$ 678,581.26	\$ 4,464,400.01

SECTION VI

SECTION B

Viera East CDD Action Items
6/23/2022

Item #	Action Item	Assigned To:	Status	Date Added	Estimated Start	Estimated Completion	Comments/Estimated Completion
1	Fire Breaks	Melloh/Dale	Ongoing	12/17/20	March 2022	May 2022	Scheduled to Start March 2022 and continue through May 2022
2	Fountains	Showe/Melloh	ON HOLD	1/28/21			On Hold Pending Sign Process, staff working on connections for electric
3	Cart Path Extensions	Showe/Melloh	ON HOLD	3/25/21			Staff attempting to get bids - holding to after irrigation project/Dog Park
4	Irrigation Project	Showe/Melloh	Ongoing	10/28/21			

SECTION VII

SECTION B

Viera East CDD

Series 2020 Acquisition and Construction
Requisition Summary

Date	Req #	Payee	Description	Amount
6/16/22	107	Viera East CDD	Toast Hardware Install & Labor	\$ 4,998.69

TOTAL REQUISITIONS TO BE PAID

\$ 4,998.69

REQUISITION NO. 107

\$7,685,000

**Viera East Community Development District
(Brevard County, Florida)
Special Revenue Assessment Bonds, Series 2020**

The undersigned, an Authorized Officer of Viera East Community Development District (the "District") hereby submits the following requisition for disbursement, under and pursuant to the terms of the Amended and Restated General Special Revenue Assessment Bond Resolution of the District adopted by the District on January 25, 2012, as amended and supplemented from time to time, and particularly as supplemented by the Second Supplemental Resolution (collectively, the "Resolution") adopted by the District's Board of Supervisors on November 21, 2019 (all capitalized terms used herein shall have the meaning ascribed to such term in the Resolution):

- (A) Requisition Number: 107
- (B) Name of Payee: Viera East CDD
- (C) Address of Payee: 2300 Clubhouse Blvd, Viera, FL 32955
- (D) Amount Payable: \$4,998.69

The Undersigned hereby certifies that this requisition is for the Toast Hardware Installation & Labor from the Construction and Acquisition Fund that have not previously been paid.

Attached hereto are originals of the invoice(s) from the vendor of the services rendered with respect to which disbursement is hereby requested.

**VIERA EAST COMMUNITY
DEVELOPMENT
DISTRICT**

By: _____
Authorized Officer

REQUISITION NO. 107

\$7,685,000

**Viera East Community Development District
(Brevard County, Florida)
Special Revenue Assessment Bonds, Series 2020**

CONSULTING ENGINEER'S APPROVAL OF 2020 PROJECT COSTS

The undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the 2020 Project and is consistent with: (i) the applicable acquisition or construction contract; (ii) the plans and specifications for the portion of the 2020 Project with respect to which such disbursement is being made; and, (ii) the report of the Consulting Engineer for the 2020 Project, as such report shall have been amended or modified on the date hereof. The undersigned further certifies that (a) the 2020 Project improvements to be acquired have been completed in accordance with the plans and specifications therefore; (b) the 2020 Project improvements are constructed in a sound workmanlike manner and in accordance with industry standards; (c) the purchase price to be paid by the District for the 2020 Project improvements is no more than the lesser of (i) the fair market value of such improvements and (ii) the actual cost of construction of such improvements; (d) the plans and specifications for such portion of the 2020 Project improvements have been approved by all regulatory bodies required to approve them; (e) all currently required approvals and permits for the acquisition, construction, reconstruction, installation and/or equipping of the portion of the 2020 Project for which disbursement is made have been obtained from all applicable regulatory bodies; and (f) for that portion of the 2020 Project being acquired, the seller has paid all contractors, subcontractors, and materialmen that have provided services or materials in connection with the portion of the 2020 Project for which disbursement is made hereby.

[CONSULTING ENGINEER]

Title: _____

Kevin Dunn

6/8/22, 2:08 PM

86F28B55-7624-4D97-94C6-1B49754268F5.jpeg

Kevin Dunn
2501 LAST TEE CT.
Longwood, FL 32779
904-540-0111

Invoice
Quote

Date	Quote #
6-8-22	

Name / Address
Viera Golf Club
2300 Clubhouse Dr.
Viera, FL 32955

Client Job
Hook & Engle

P.O. No.	Rep	FOB/DLVD
1.5 hrs	Labor to install Ethernet CABLE for New POS. per Jeff	75.00
50'	CAT 6 Ethernet CABLE	42.50
Thank you the opportunity, Kevin		
Total		117.50

TOAST INSTALL - Rest Funds

<https://mail.google.com/mail/u/0/?tab=rm&ogbl#inbox/FMfcgzGpGSxHcJMvInNCQJNpJk...> 1/1

GL# _____ \$ 117.50
GL# _____ \$
GL# _____ \$
GL# _____ \$
Dept Head _____ GM _____



Toast Inc.
401 Park Drive
Suite 801
Boston MA 02215
United States

Invoice

#INV1855885

Invoice Date: 05/31/2022

Due Date: 06/03/2022

Bill To

126613 Hook & Eagle at Viera
East Golf Golf Club
2300 Clubhouse Drive
Rockledge FL 32955
United States

Ship To

Jeff Spencer or Illiana
Hook & Eagle at Viera East Golf
Golf Club
2300 Clubhouse Drive
Rockledge FL 32955
United States

Total Due

\$4,722.92

Customer

Hook & Eagle at Viera East Golf Golf
Club

Terms

ACH on Shipping

Order Type

Install Hardware

Rest. Fund



INV1855885



Toast Inc.
401 Park Drive
Suite 801
Boston MA 02215
United States

Invoice

#INV1855885

Invoice Date: 05/31/2022

Due Date: 06/03/2022

Special Terms

Toast, Inc. ("Toast") merchant customers who have signed Toast's Merchant Agreement ("Agreement") on or before December 31, 2020 ("Customers") and meet the below criteria may be eligible to receive the discount set forth below:

Customers may be eligible to receive their first three (3) months of Toast's Online Ordering and/or Toast Marketing modules (each, a "Module") if they sign up for their selected Module(s) prior to December 31, 2020 ("Winter 2020 3 Months Free Promotion"). Customers who are currently enrolled in one or both of the Modules and whose Toast accounts are in good standing may be eligible for the Winter 2020 3 Months Free Promotion as it applies to those Module(s). Reseller customers are not eligible for the Winter 2020 3 Months Free Promotion. Toast will automatically apply the Winter 2020 3 Months Free Promotion to eligible customers in the form of a credit or a refund, depending on the billing and/or financing status of the Customer.

The Winter 2020 3 Months Free Promotion may not be combined with additional subscription discounts or redeemed for cash and may be available only in select markets, except that it may be combined with the Winter 2020 SaaS Credit. Following the first three (3) months free of the Module(s), as applicable, the fee shall be the full quote price per month until the end of the Term (as defined in the Agreement). This is a limited time offer subject to change. Toast reserves the right to suspend, modify, or cancel this promotional offer at any time.

New Toast, Inc. ("Toast") merchant customers who sign Toast's Merchant Agreement ("Agreement") on or before May 31, 2022 ("New Customers") and meet the below criteria may be eligible to receive the discount set forth below:

New Customers may be eligible to receive their first three (3) months of Toast's gift card module (the "Module") if they sign Toast's Merchant Agreement prior to May 31, 2022 ("3 Months Free Gift Card Promotion").

The 3 Months Free Gift Card Promotion may not be combined with additional Gift Card subscription discounts or redeemed for cash and may be available only in select markets. Following the first three (3) months free of the Module, the fee shall be the full quote price per month until the end of the Term (as defined in the Agreement). This is a limited time offer subject to change. Toast reserves the right to suspend, modify, or cancel the above promotion.

New Toast, Inc. ("Toast") merchant customers who sign Toast's Merchant Agreement ("Agreement") on or before May 31, 2022 ("New Customers") and meet the below criteria may be eligible to receive the discount set forth below:

New Customers may be eligible to receive their first three (3) months of Toast's Marketing module (the "Module") if they sign Toast's Merchant Agreement prior to May 31, 2022 ("3 Months Free Marketing Promotion").

The 3 Months Free Marketing Promotion may not be combined with additional Marketing subscription discounts or redeemed for cash and may be available only in select markets. Following the first three (3) months free of the Module, the fee shall be the full quote price per month until the end of the Term (as defined in the Agreement). This is a limited time offer subject to change. Toast reserves the right to suspend, modify, or cancel the above promotion.

New Toast, Inc. ("Toast") merchant customers who sign Toast's Merchant Agreement ("Agreement") on or before May 31, 2022 ("New Customers") and meet the below criteria may be eligible to receive the discount set forth below:



INV1855885

2 of 3

New Customers may be eligible to receive their first three (3) months of Toast's loyalty module (the "Module") if they sign Toast's



Toast Inc.
401 Park Drive
Suite 801
Boston MA 02215
United States

Invoice

#INV1855885

Invoice Date: 05/31/2022

Due Date: 06/03/2022

QTY	Item	Rate	Amount
1	162914 Toast Flex, Toast Tap (Direct Attach), Toast Printer, Cash Drawer Service Date: 05/31/2022 - 05/31/2022	\$749.25	\$749.25
3	779006 Toast Go 2 Pay at Table (Black) Service Date: 05/31/2022 - 05/31/2022	\$224.50	\$673.50
3	EL004-B15KW 15" Elo v4 for Kitchen (Wall Mount) Service Date: 05/31/2022 - 05/31/2022	\$524.25	\$1,572.75
1	MER2Z3 Meraki Z3 Router Service Date: 05/31/2022 - 05/31/2022	\$137.50	\$137.50
1	UBQ325 Ubiquiti Indoor Wireless Access Point Service Date: 05/31/2022 - 05/31/2022	\$49.50	\$49.50
1	UBQ236 Ubiquiti Outdoor Wireless Access Point Service Date: 05/31/2022 - 05/31/2022	\$74.50	\$74.50
1	NTG266 TP-Link 16 Port POE Switch Service Date: 05/31/2022 - 05/31/2022	\$77.50	\$77.50
1	451012 Toast Printer w/ Power Supply Service Date: 05/31/2022 - 05/31/2022	\$164.50	\$164.50
1	458011 Toast Go 2 5-in-1 Charging Dock Service Date: 05/31/2022 - 05/31/2022	\$149.25	\$149.25
1	IMPBA03 Core Implementation - 3+ Tablets Service Date: 05/31/2022 - 05/31/2022	\$262.25	\$262.25
1	IMPON02 Additional On Site Toast Contractor Service Date: 05/31/2022 - 05/31/2022	\$500.00	\$500.00
1	TK001-M300 Toast Kitchen Printer M300 Service Date: 05/31/2022 - 05/31/2022	\$149.50	\$149.50

Subtotal	\$4,560.00
Shipping Total	\$321.19
Tax Total (7%)	\$341.73
Invoice Total	\$5,222.92
Less Deposits Applied	\$500.00
Less Credits Applied	\$0.00
Less Payments Applied	\$0.00
Total Due:	\$4,722.92

Note that your account on file will be charged on the due date of this invoice, subject to applicable special terms. Have a billing or service question? Please open a ticket through Toast Central at central.toasttab.com or email us at Support@toasttab.com.



INV1855885

SECTION VIII

SECTION A

Viera East
Community Development District
Check Register Summary
May 21, 2022 through June 14, 2022

Fund	Date	Check #'s	Amount
<i>General Fund</i>			
	5/24/22	4457	\$ 18.49
	6/9/22	4458-4467	\$ 22,797.26
		Sub-Total	\$ 22,815.75
<i>Capital Reserve</i>			
	6/9/22	141-142	\$ 4,498.69
		Sub-Total	\$ 4,498.69
<i>Golf Course</i>			
	5/24/22	29714-29723	\$ 11,615.06
	6/9/22	29724-29764	\$ 43,286.82
		Sub-Total	\$ 54,901.88
Total			\$ 82,216.32

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
5/24/22	00190	5/23/22 259915	202205 340-53800-46000	FUEL CAP	*	18.49	
				NAPA AUTO PARTS			18.49 004457
6/09/22	00222	5/27/22 175576	202205 330-53800-47100	BUSINESS CARDS	*	92.00	
				ALLEGRA-ROCKLEDGE			92.00 004458
6/09/22	00189	6/04/22 2477513	202206 340-53800-41000	TELEPHONE	*	580.95	
				BLUELINE TELECOM GROUP, LLC			580.95 004459
6/09/22	00265	5/26/22 05262022	202205 340-53800-46000	REIMB LOWES SUPPLIES	*	25.48	
				DAVID JUDY			25.48 004460
6/09/22	00040	5/02/22 422599	202205 330-53800-47200	AWC	*	1,800.00	
		5/04/22 420891	202205 330-53800-47200	LAWN	*	200.00	
		5/05/22 420650	202205 330-53800-47200	AWC	*	736.44	
		5/13/22 420651	202205 330-53800-47200	AWC	*	350.00	
		5/13/22 422630	202205 330-53800-47200	NVM	*	200.00	
		5/27/22 420648	202205 330-53800-47200	AWC	*	3,777.06	
		5/27/22 420649	202205 330-53800-47200	AWC	*	3,654.15	
				ECOR INDUSTRIES, INC.			10,717.65 004461
6/09/22	00195	5/26/22 6833423	202205 320-53800-34100	PEST CONTORL	*	359.85	
				ECOLAB PEST ELIMINATION DIV			359.85 004462
6/09/22	00126	5/01/22 425	202205 310-51300-34000	MANAGEMENT FEES MAY22	*	8,621.17	
		5/01/22 425	202205 310-51300-35100	INFORMATION TECH MAY22	*	354.17	
		5/01/22 425	202205 310-51300-31700	DISSEMINATION SVC MAY22	*	83.33	
		5/01/22 425	202205 310-51300-51000	OFFICE SUUPLIES	*	10.03	
		5/01/22 425	202205 310-51300-42000	POSTAGE	*	.53	

VIER --VIERA EAST-- HSMITH

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		5/01/22 425 COPIES	202205 310-51300-42500		*	86.40	
				GOVERNMENTAL MANAGEMENT SERVICES			9,155.63 004463
6/09/22 00060		5/26/22 20751 LOCKS	202205 340-53800-46000		*	430.00	
				LACEY'S LOCK SERVICE INC			430.00 004464
6/09/22 00246		5/31/22 19857808 FIRE & BURGLARY ALARMS	202205 340-53800-54500		*	511.54	
				MARLIN BUSINESS BANK			511.54 004465
6/09/22 00196		5/24/22 17WR7804 COUPLER	202205 340-53800-46000		*	697.48	
				RING POWER CORPORATION			697.48 004466
6/09/22 00188		5/05/22 920 1406 UNIFORMS 5/5/22	202205 340-53800-54100		*	56.67	
		5/12/22 920 1408 UNIFORMS 5/12/22	202205 340-53800-54100		*	56.67	
		5/19/22 920 1410 UNIFORMS 5/19/22	202205 340-53800-54100		*	56.67	
		5/26/22 920 1411 UNIFORMS 5/26/22	202205 340-53800-54100		*	56.67	
				UNIFIRST CORPORATION			226.68 004467
						TOTAL FOR BANK A	22,815.75
						TOTAL FOR REGISTER	22,815.75

VIER --VIERA EAST-- HSMITH

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
6/09/22	00057	6/08/22 06082022	202206 300-13100-10200 TOAST HARDWARE INSTALL	KEVIN DUNN	*	117.50	117.50 000141
6/09/22	00071	5/31/22 INV18558	202205 300-13100-10200 INSTALL HARDWARE	TOAST INC.	*	4,381.19	4,381.19 000142
TOTAL FOR BANK C						4,498.69	
TOTAL FOR REGISTER						4,498.69	

VIER --VIERA EAST-- HSMITH

*** CHECK DATES 05/21/2022 - 06/14/2022 ***
 VIERA EAST- GOLF COURSE
 BANK B VIERA EAST-GOLF

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
5/24/22	00782	5/23/22 89854 MATS	202205 340-57200-51100		*	25.50	
		5/23/22 89854 MATS	202205 320-57200-51100		*	89.44	
			A LINEN CONNECTION				114.94 029714
5/24/22	01485	5/19/22 91331577 GOLF BALLS	202205 300-14200-10000		*	1,021.52	
			ACUSHNET COMPANY				1,021.52 029715
5/24/22	01560	5/20/22 00089112 NITROGEN	202205 330-57200-43100		*	45.18	
			ARC3 GASES, INC				45.18 029716
5/24/22	01380	5/23/22 1636 EXLINKS UPDATE	202205 320-57200-54500		*	190.00	
			BLACK HOLE MAKERS LLC				190.00 029717
5/24/22	01575	5/18/22 05182022 REIMB OUTING	202205 320-57200-51200		*	62.00	
			EDDIE GUERRA				62.00 029718
5/24/22	01524	5/21/22 05212022 REIMB SNACKS	202205 300-14100-10001		*	162.07	
			JEFFREY SPENCER				162.07 029719
5/24/22	01324	5/16/22 05162022 AMAZON PRIME MEMBERSHIP	202205 320-57200-34100		*	15.13	
		5/16/22 05162022 CRICKET WIRELESS	202205 320-57200-41000		*	194.00	
		5/16/22 05162022 VACUUM	202205 340-57200-51100		*	185.67	
		5/16/22 05162022 PGA GOLF LINKS	202205 320-57200-54000		*	100.00	
		5/16/22 05162022 PGA MEMBERSHIP	202205 340-57200-54000		*	572.00	
		5/16/22 05162022 CLEANING CLOTHS & WAX	202205 350-57200-46300		*	53.96	
		5/16/22 05162022 CUP DISPENSER	202205 320-57200-46000		*	157.68	
		5/16/22 05162022 AMERICAN FLAG	202205 340-57200-51100		*	74.85	
		5/16/22 05162022 INDEED JOB POSTING	202205 320-57200-48000		*	295.38	
		5/16/22 05162022 PARK-SIDEWALK CLOSED SIGN	202205 300-13100-10000		*	130.00	

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AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	6/14/22	PAGE	2
*** CHECK DATES 05/21/2022 - 06/14/2022 ***														
VIERA EAST- GOLF COURSE														
BANK B VIERA EAST-GOLF														

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		5/16/22	05162022 202205 300-13100-10000	PARK-FOLDING BARRICADE	*	237.40	
		5/16/22	05162022 202205 300-13100-10000	PARK-ANCHOR NAILS	*	23.99	
							2,040.06 029720

5/24/22	01210	5/21/22	35083968 202205 320-57200-51000	OFFICE SUPPLIES	*	170.93	
							170.93 029721

5/24/22	01512	5/14/22	7705177 202205 390-57200-54600	CUSHMAN HAULER	*	248.00	
		5/14/22	7705177 202205 350-57200-46100	2020 EXGO RXV	*	6,552.90	
		5/14/22	7705177 202205 350-57200-46100	2021 CUSHMAN REFRESHER	*	355.00	
							7,155.90 029722

5/24/22	01558	5/12/22	10556723 202205 390-57200-54600	TRACTORS	*	652.46	
							652.46 029723

6/09/22	00782	6/06/22	90731 202206 340-57200-51100	MATS	*	25.50	
		6/06/22	90731 202206 320-57200-51100	MATS	*	89.44	
							114.94 029724

6/09/22	01485	5/18/22	91330707 202205 300-14200-10000	MENS SOCKS	*	62.68	
		5/19/22	91331786 202205 300-14200-10000	MENS SOCKS	*	62.68	
		5/21/22	91333792 202205 300-14200-10000	GOLF SHOES	*	122.86	
		5/23/22	91334470 202205 300-14200-10000	GOLF BALLS	*	240.01	
		5/27/22	91339189 202205 300-14200-10000	GOLF BALLS	*	240.00	
		5/27/22	91339189 202205 300-14200-10000	MERCHANDISE	*	138.00	
		5/28/22	91340211 202205 300-14200-10000	GOLF BALLS	*	192.00	
							1,058.23 029725

6/09/22	00091	5/31/22	INV05233 202205 300-14200-10000	HEADWEAR	*	743.58	
							743.58 029726

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AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	6/14/22	PAGE	4
*** CHECK DATES 05/21/2022 - 06/14/2022 ***														
VIERA EAST- GOLF COURSE														
BANK B VIERA EAST-GOLF														
CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME				STATUS	AMOUNT	.....CHECK..... AMOUNT #			
6/09/22	00947	5/26/22 6833428	202205 390-57200-46500	PEST CONTROL				*	103.76					
		5/26/22 6833428	202205 330-57200-46400	PEST CONTROL				*	95.11					
		5/26/22 6833428	202205 340-57200-46400	PEST CONTROL				*	95.11					
ECOLAB PEST ELIMINATION										293.98 029736				
6/09/22	01033	3/21/22 15364	202203 310-57200-45000	INSURANCE				*	543.00					
EGIS INSURANCE ADVISORS LLC										543.00 029737				
6/09/22	01503	6/03/22 30000894	202206 320-57200-54000	SUPERINTENDENT DUES				*	140.00					
FLORIDA GCSAA										140.00 029738				
6/09/22	00587	5/13/22 667445	202205 390-57200-46100	ULTRA LOW SULFUR DIESEL				*	627.18					
		5/13/22 667445	202205 300-13100-10000	ULTRA LOW SULFUR DIESEL				*	308.91					
		5/13/22 667446	202205 390-57200-46100	90 NON ETHANOL				*	1,613.94					
		5/13/22 667446	202205 300-13100-10000	90 NON ETHANOL				*	794.93					
		5/27/22 663817	202205 390-57200-46100	ULTRA LOW SULFUR DIESEL				*	608.34					
		5/27/22 663817	202205 300-13100-10000	ULTRA LOW SULFUR DIESEL				*	299.63					
		5/27/22 663818	202205 390-57200-46100	90 NON ETHANOL				*	1,340.72					
		5/27/22 663818	202205 300-13100-10000	90 NON ETHANOL				*	660.35					
GLOVER OIL COMPANY INC										6,254.00 029739				
6/09/22	00194	5/18/22 PINV0118	202205 390-57200-47500	HERBICIDE				*	1,118.72					
		5/19/22 PINV0118	202205 390-57200-47500	SURFACTAT				*	330.30					
GOLF VENTURES INC										1,449.02 029740				
6/09/22	00564	5/18/22 50572	202205 390-57200-47300	MAINTENANCE SAND				*	942.78					
		5/24/22 50600	202205 390-57200-47300	SAND				*	1,964.48					
GOLF SPECIALTIES, INC.										2,907.26 029741				
VIER --VIERA EAST-- HSMITH														

VIER --VIERA EAST-- HSMITH

*** CHECK DATES 05/21/2022 - 06/14/2022 ***
 VIERA EAST- GOLF COURSE
 BANK B VIERA EAST-GOLF

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
6/09/22	00272	5/12/22 93110821	202205 390-57200-51100	PLASTIC CLEANER	*	147.26	
				GRAINGER INC			147.26 029742
6/09/22	01071	5/01/22 426	202205 310-57200-31700	DISSEMINATION SVC MAY22	*	83.33	
				GOVERNMENTAL MANAGEMENT SERVICES			83.33 029743
6/09/22	01509	5/18/22 24291791	202205 390-57200-47500	HERBICIDE	*	2,200.00	
				HELENA AGRI-ENT., LLC			2,200.00 029744
6/09/22	01538	5/26/22 2567-R	202205 320-57200-48000	MAGAZINE AD	*	395.00	
				INDIAN RIVER MEDIA GROUP			395.00 029745
6/09/22	01532	6/01/22 2-203567	202206 390-57200-51160	CLEANING SVC JUN22	*	950.00	
				JANI-KING OF ORLANDO			950.00 029746
6/09/22	01524	4/30/22 04302022	202204 300-14100-10001	REIMB SNACKS	*	275.97	
		6/01/22 0017	202206 330-57200-12005	EAGLE TAVERN MANAGEMENT	*	2,708.33	
				JEFFREY SPENCER			2,984.30 029747
6/09/22	01568	5/29/22 05292022	202205 300-14100-10000	REIMB FOOD	*	12.94	
				JENNIFER WORCHEL			12.94 029748
6/09/22	00483	5/25/22 05252022	202205 300-13100-10000	920257	*	496.50	
		5/25/22 05252022	202205 300-13100-10000	920733	*	61.17	
		5/25/22 05252022	202205 390-57200-47100	911775	*	91.54	
		5/25/22 05252022	202205 390-57200-51100	909771	*	182.81	
		5/25/22 05252022	202205 390-57200-47100	909771	*	96.20	
		5/25/22 05252022	202205 300-13100-10000	901451	*	35.55	
		5/25/22 05252022	202205 390-57200-51100	901421	*	47.31	
				LOWE'S			1,011.08 029749

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CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
6/09/22	01359	6/09/22 06092022	202206 300-34700-00500	WOMENS GOLF DAY CLINIC	*	200.00	
				MIKE HOGAN			200.00 029750
6/09/22	00180	5/18/22 259203	202205 390-57200-46000	AIR FILTER	*	123.96	
		6/02/22 26137	202206 390-57200-46000	IND BELT	*	14.49	
				NAPA AUTO PARTS			138.45 029751
6/09/22	01514	5/31/22 0236638-	202205 390-57200-47500	TEE FERTILIZER	*	1,876.00	
				NOBLE TURF, LLC			1,876.00 029752
6/09/22	00504	5/10/22 SC-T0000	202205 390-57200-46000	CYLINDER REPAIR	*	100.00	
				PIRTEK SPACE COAST			100.00 029753
6/09/22	00694	5/18/22 641255	202205 390-57200-51100	ROUND CAPS BLACK BOX	*	407.82	
		6/06/22 641882	202206 390-57200-46000	BRUSH SET STARTER GENERAT	*	60.48	
		6/06/22 641882	202206 350-57200-46300	AIR FILTERS	*	149.76	
				PRECISION SMALL ENGINE CO., INC.			618.06 029754
6/09/22	99999	6/09/22 VOID	202206 000-00000-00000	VOID CHECK	C	.00	
				*****INVALID VENDOR NUMBER*****			.00 029755
6/09/22	01324	5/22/22 05222022	202205 300-14100-10000	COSTCO 5.7.22	*	81.47	
		5/22/22 05222022	202205 300-14100-10000	ALDIS 5.5.22	*	15.34	
		5/22/22 05222022	202205 300-14100-10000	WINNDIXIE 5.5.22	*	29.77	
		5/22/22 05222022	202205 330-57200-51100	LOWES SUPPLIES 5.5.22	*	13.87	
		5/22/22 05222022	202205 300-14100-10000	WINNDIXIE 5.8.22	*	47.26	
		5/22/22 05222022	202205 300-14100-10000	WINNDIXIE 5.8.22	*	18.57	
		5/22/22 05222022	202205 300-14100-10000	COSTCO 5.12.22	*	7.98	
		5/22/22 05222022	202205 300-14100-10000	WINNDIXIE 5.12.22	*	14.17	

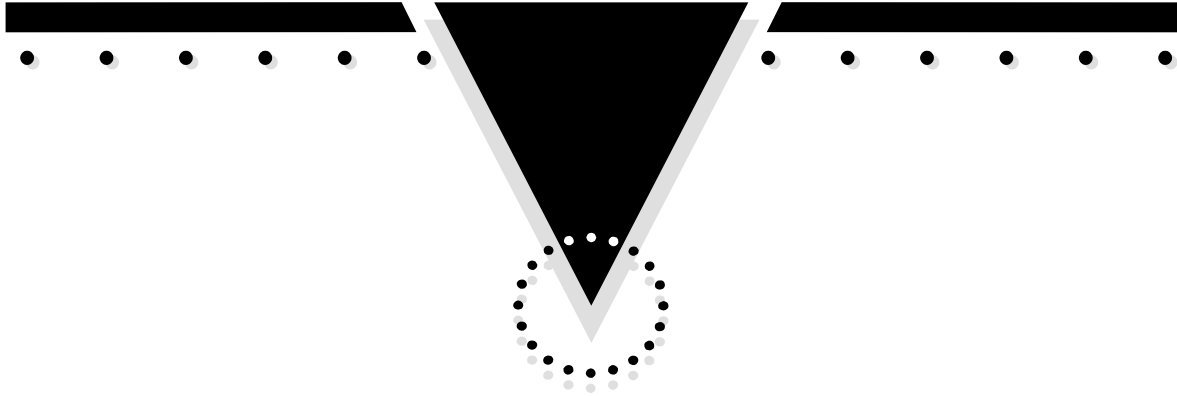
VIER --VIERA EAST-- HSMITH

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
		5/22/22	05222022	202205 300-14100-10000		*	10.86	
			WINNDIXIE 5.17.22					
		5/22/22	05222022	202205 300-14100-10000		*	27.75	
			WALMART 5.15.22					
		5/22/22	05222022	202205 330-57200-51050		*	16.99	
			COSTCO 5.17.22					
		5/22/22	05222022	202205 330-57200-51050		*	34.99	
			COSTCO 5.17.22					
		5/22/22	05222022	202205 330-57200-51100		*	10.89	
			COSTCO 5.17.22					
		5/22/22	05222022	202205 300-14100-10000		*	67.93	
			COSTCO 5.17.22					
		5/22/22	05222022	202205 300-21700-10000		*	5.21	
			COSTCO 5.17.22					
		5/22/22	05222022	202205 300-14100-10000		*	36.37	
			WINNDIXIE 5.19.22					
		5/22/22	05222022	202205 330-57200-51100		*	83.19	
			WALMART 5.17.22					
		5/22/22	05222022	202205 300-13100-10000		*	500.00	
			TOAST HARDWARE DEPOSIT					
				REGIONS BANK				1,022.61 029756
6/09/22	00603	5/18/22	163039	202205 390-57200-46000		*	86.85	
			CHAIN SAW CHAINS					
		5/19/22	183081	202205 390-57200-51200		*	959.92	
			FIBERGLASS MID POLE					
				ROCKLEDGE MOWER & SERVICE				1,046.77 029757
6/09/22	01576	5/23/22	3511	202205 390-57200-49000		*	2,850.00	
			SHOCKWAVE SVC					
				ST. JOHNS TURF CARE				2,850.00 029758
6/09/22	01512	5/19/22	7711002	202205 390-57200-54600		*	5,115.96	
			TORO TURF PACKAGE					
		5/29/22	7731356	202205 390-57200-54600		*	1,065.98	
			TORO REELMASTER					
				THE HUNTINGTON NATIONAL BANK				6,181.94 029759
6/09/22	00807	5/19/22	920 1410	202205 390-57200-54100		*	158.06	
			UNIFORMS 5/19/22					
		5/26/22	920 1411	202205 390-57200-54100		*	290.63	
			UNIFORMS 5/26/22					
		6/02/22	920 1413	202206 390-57200-54100		*	157.88	
			UNIFORMS 6/2/22					
				UNIFIRST CORPORATION				606.57 029760
				VIER --VIERA EAST-- HSMITH				

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
6/09/22	00068	5/25/22 9181519-	202206 320-57200-34100	6 YARD DUMPSTER	*	516.69	
		5/25/22 9181878-	202206 390-57200-47900	6 YARD DUMPSTER	*	206.82	
WASTE MANAGEMENT							723.51 029761
6/09/22	01421	5/31/22 0522-TR7	202205 300-13100-10000	WAGE WORKS 5/1-5/31	*	8.33	
		5/31/22 0522-TR7	202205 300-13100-10000	WAGE WORKS 5/1-5/31	*	33.33	
		5/31/22 0522-TR7	202205 390-57200-22000	WAGE WORKS 5/1-5/31	*	58.34	
WAGEWORKS, INC.							100.00 029762
6/09/22	00117	5/16/22 41077482	202205 390-57200-46000	FILTER ENGINE OIL	*	62.86	
		5/18/22 41078040	202205 390-57200-46000	TUBE ASM	*	479.81	
		5/18/22 41078041	202205 390-57200-46000	TIRES	*	577.96	
		5/19/22 41078236	202205 390-57200-46000	SEAL OIL	*	56.66	
		5/19/22 41078237	202205 390-57200-46000	TRIGGER IGNITION	*	1,651.74	
		5/19/22 41078238	202205 390-57200-46000	PUMP FUEL	*	961.47	
		5/20/22 41078486	202205 390-57200-46000	COIL IGNITION	*	307.25	
WESCOTURF INC.							4,097.75 029763
6/09/22	01397	6/01/22 774308	202206 350-57200-46100	1 YT1AR GOLF CAR	*	97.00	
		6/01/22 774780	202206 350-57200-46100	1 YU1AS GOLF CAR	*	164.00	
YAMAHA MOTOR FINANCE CORP, USA							261.00 029764
TOTAL FOR BANK B						54,901.88	
TOTAL FOR REGISTER						54,901.88	

VIER --VIERA EAST-- HSMITH

SECTION B



**Viera East
Community Development
District**

Unaudited Financial Reporting

May 31, 2022



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Viera East
Community Development District
 Combined Balance Sheet
 May 31, 2022

Governmental Fund Types

	<u>General</u>	<u>Capital Reserve</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Golf Course/Recreation</u>	<u>Totals (memorandum only)</u>
<i>Assets</i>						
Operating Account	\$655,821	\$481,218	----	----	\$644,085	\$1,781,124
Accounts Receivable	----	----	----	----	\$291	\$291
Due From Golf Course	\$48,219	----	----	----	----	\$48,219
Due From General Fund	----	\$335	\$0	----	\$178,460	\$178,795
Due From Capital Reserve	\$209	----	----	----	\$128	\$337
Due from Debt Service	----	----	----	----	\$22,922	\$22,922
Due from Other	----	----	----	----	\$4,671	\$4,671
Due from Capital Projects	----	\$196,810	----	----	\$39,038	\$235,848
Inventory - Pro Shop	----	----	----	----	\$34,298	\$34,298
Inventory - Hook and Eagle	----	----	----	----	\$24,805	\$24,805
<u>Investments:</u>						
State Board	----	\$121,855	----	----	----	\$121,855
Benefit Assessment- Series 2012	----	----	----	----	\$4,127	\$4,127
Reserve - Series 2012	----	----	----	----	\$280,135	\$280,135
Bond Service- Series 2012	----	----	----	----	\$7	\$7
Bond Service- Series 2006	----	----	\$91,763	----	----	\$91,763
Reserve- Series 2020	----	----	\$234,612	----	----	\$234,612
Temporary Interest Series 2020	----	----	\$90,334	----	----	\$90,334
Project- Series 2020	----	----	----	\$3,836,136	----	\$3,836,136
Improvements (Net of Depreciation)	----	----	----	----	\$1,089,032	\$1,089,032
Prepaid Expenses- Debt	----	----	----	----	\$162,667	\$162,667
Prepaid Expenses- Operations	\$5,539	----	----	----	\$78,821	\$84,359
Total Assets	\$709,788	\$800,218	\$416,709	\$3,836,136	\$2,563,487	\$8,326,338
<i>Liabilities</i>						
Accounts Payable	\$22,886	\$4,381	----	----	\$43,792	\$71,059
Accrued Expenses	----	----	----	----	\$106	\$106
Deferred Revenue- Season Advance	----	----	----	----	\$81,416	\$81,416
Deferred Revenue- Special Assessments O&M	----	----	----	----	\$6,077	\$6,077
Deferred Revenue- Special Assessments Debt	----	----	----	----	\$287,516	\$287,516
Deposit-Divots Grill	----	----	----	----	\$1,814	\$1,814
Due to General Fund	----	\$209	----	----	\$48,219	\$48,429
Accrued Interest Payable	----	----	----	----	\$30,302	\$30,302
Sales Tax Payable	----	----	----	----	\$22,886	\$22,886
Event Deposits	----	----	----	----	(\$7,677)	(\$7,677)
Due to Golf Course	\$178,460	\$39,038	\$22,922	----	----	\$240,420
Due to Capital Reserve	\$335	----	----	\$196,810	----	\$197,145
Accrued Payroll Payable	\$8,698	----	----	----	\$24,872	\$33,571
Bonds Payable - Series 2012	----	----	----	----	\$2,470,000	\$2,470,000
Bond Discount	----	----	----	----	(\$13,414)	(\$13,414)
Deferred Loss	----	----	----	----	(\$130,973)	(\$130,973)
<i>Fund Equity</i>						
Net Assets	----	----	----	----	(\$301,450)	(\$301,450)
<i>Fund Balances</i>						
Assigned - First Quarter	\$176,000	----	----	----	----	\$176,000
Nonspendable - Prepaid Expense	\$5,539	----	----	----	----	\$5,539
Unassigned	\$317,870	----	----	----	----	\$317,870
Assigned- Capital Reserve Fund	----	\$756,590	----	----	----	\$756,590
Restricted for Capital Projects	----	----	----	\$3,639,326	----	\$3,639,326
Restricted for Debt Service	----	----	\$393,787	----	----	\$393,787
Total Liabilities, Fund Equity, Other	\$709,788	\$800,218	\$416,709	\$3,836,136	\$2,563,487	\$8,326,338

Viera East

Community Development District

General Fund
Statement of Revenues & Expenditures
For Period Ending May 31, 2022

Adopted Budget	Prorated Budget 5/31/22	Actual 5/31/22	Variance
-------------------	----------------------------	-------------------	----------

Revenues

Maintenance Assessments	\$808,157	\$808,157	\$808,157	\$0
Golf Course Administrative Services	\$56,280	\$37,520	\$37,520	\$0
Donations for Park Material	\$0	\$0	\$4,775	\$4,775
Miscellaneous Income- Farmers Market	\$0	\$0	\$12,419	\$12,419
Interest Income	\$100	\$67	\$55	(\$12)

Total Revenues	\$864,536	\$845,743	\$862,925	\$17,182
-----------------------	------------------	------------------	------------------	-----------------

Administrative Expenditures

Supervisors Fees	\$30,496	\$20,331	\$16,503	\$3,827
Engineering Fees	\$5,000	\$3,333	\$875	\$2,458
Attorney's Fees	\$5,000	\$3,333	\$9,398	(\$6,065)
Dissemination	\$1,000	\$667	\$667	\$0
Trustee Fees	\$5,600	\$3,733	\$0	\$3,733
Annual Audit	\$6,500	\$4,333	\$0	\$4,333
Collection Agent	\$2,500	\$1,667	\$1,667	\$0
Management Fees	\$103,454	\$68,969	\$68,969	(\$0)
Postage	\$1,500	\$1,000	\$938	\$62
Printing & Binding	\$2,500	\$1,667	\$4,067	(\$2,400)
Insurance- Liability	\$8,040	\$5,360	\$4,664	\$696
Legal Advertising	\$1,500	\$1,000	\$797	\$203
Other Current Charges	\$1,500	\$1,000	\$201	\$799
Office Supplies	\$1,500	\$1,000	\$60	\$940
Dues & Licenses	\$175	\$175	\$175	\$0
Information Technology	\$4,250	\$2,833	\$2,833	(\$0)

Total Administrative	\$180,515	\$120,401	\$111,815	\$8,587
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Viera East

Community Development District

General Fund
Statement of Revenues & Expenditures
For Period Ending May 31, 2022

Adopted Budget	Prorated Budget 5/31/22	Actual 5/31/22	Variance
-------------------	----------------------------	-------------------	----------

Operating Expenditures

Salaries	\$147,487	\$98,325	\$101,989	(\$3,665)
Administration Fee	\$1,388	\$925	\$743	\$182
FICA Expense	\$11,283	\$7,522	\$7,386	\$136
Health Insurance	\$17,410	\$11,607	\$11,136	\$471
Workers Compensation	\$2,891	\$1,927	\$1,686	\$241
Unemployment	\$842	\$561	\$675	(\$114)
Other Contractual	\$7,500	\$5,000	\$10,060	(\$5,060)
Marketing- Lifestyle/Amenities	\$18,000	\$12,000	\$10,922	\$1,078
Training	\$500	\$333	\$0	\$333
Uniforms	\$500	\$333	\$0	\$333

Total Operating	\$207,801	\$138,534	\$144,599	(\$6,065)
------------------------	------------------	------------------	------------------	------------------

Maintenance Expenditures

Canal Maintenance	\$14,000	\$9,333	\$0	\$9,333
Lake Bank Restoration	\$30,000	\$24,000	\$24,000	\$0
Environmental Services	\$20,000	\$13,333	\$1,409	\$11,924
Water Management System	\$99,000	\$66,000	\$77,076	(\$11,076)
Midge Control	\$15,000	\$10,000	\$0	\$10,000
Contingencies	\$2,000	\$1,333	\$3,157	(\$1,824)
Fire Line Maintenance	\$2,000	\$2,000	\$2,000	\$0
Basin Repair	\$3,000	\$2,000	\$117	\$1,883

Total Maintenance	\$185,000	\$128,000	\$107,760	\$20,240
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Viera East

Community Development District

General Fund
Statement of Revenues & Expenditures
For Period Ending May 31, 2022

Adopted Budget	Prorated Budget 5/31/22	Actual 5/31/22	Variance
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Grounds Maintenance Expenditures

Salaries	\$166,108	\$110,739	\$89,332	\$21,406
Administrative Fees	\$3,446	\$2,297	\$1,486	\$811
FICA	\$12,707	\$8,471	\$6,522	\$1,949
Health Insurance	\$28,182	\$18,788	\$11,945	\$6,843
Workers Compensation	\$3,256	\$2,171	\$1,477	\$694
Unemployment	\$2,506	\$1,671	\$864	\$806
Telephone	\$6,250	\$4,167	\$4,566	(\$400)
Utilities	\$7,200	\$4,800	\$6,020	(\$1,220)
Property Appraiser	\$1,990	\$1,327	\$1,989	(\$662)
Insurance- Property	\$2,197	\$1,465	\$1,757	(\$292)
Repairs	\$15,000	\$10,000	\$13,223	(\$3,223)
Fuel	\$10,000	\$6,667	\$13,210	(\$6,543)
Park Maintenance	\$7,500	\$5,000	\$6,919	(\$1,919)
Sidewalk Repair	\$10,000	\$6,667	\$0	\$6,667
Chemicals	\$4,000	\$2,667	\$1,869	\$798
Contingencies	\$4,000	\$2,667	\$2,826	(\$159)
Refuse	\$6,000	\$4,000	\$2,640	\$1,360
Office Supplies	\$750	\$500	\$0	\$500
Uniforms	\$3,000	\$2,000	\$2,326	(\$326)
Fire Alarm System	\$7,500	\$5,000	\$4,092	\$908
Rain Bird Pump System	\$27,576	\$18,384	\$18,847	(\$463)
Park Materials	\$0	\$0	\$1,748	(\$1,748)

Total Grounds Maintenance	\$329,168	\$219,445	\$193,658	\$25,788
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Total Expenditures	\$902,484	\$606,381	\$557,831	\$48,550
---------------------------	------------------	------------------	------------------	-----------------

Operating Income (Loss)	(\$37,948)	\$239,362	\$305,094	\$65,732
--------------------------------	-------------------	------------------	------------------	-----------------

Non Operating Revenues/(Expenditures)

Reserve Funding- Transfer Out (Capital Reserve)	(\$5,000)	\$0	\$0	\$0
Reserve Funding- Transfer Out (Excess)	\$0	\$0	\$0	\$0

Total Non Operating Revenues/(Expenditures)	(\$5,000)	\$0	\$0	\$0
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Excess Revenue/(Expenditures)	(\$42,948)	\$239,362	\$305,094	\$65,732
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Beginning Fund Balance	\$42,948	\$194,315		
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Ending Fund Balance	\$0	\$499,409		
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Viera East

Community Development District

Capital Reserve Fund
Statement of Revenues & Expenditures
For Period Ending May 31, 2022

	Adopted Budget	Prorated Budget 5/31/22	Actual 5/31/22	Variance
<u>Revenues</u>				
Interest Income	\$1,000	\$667	\$196	(\$471)
Reserve Funding - Transfer In (General)	\$5,000	\$0	\$0	\$0
Reserve Funding - Transfer In (Golf)	\$6,694	\$0	\$0	\$0
Reserve Funding - Transfer In (PY Excess)	\$0	\$0	\$450,000	\$450,000
Total Revenues	\$12,694	\$667	\$450,196	\$449,529
<u>Expenditures</u>				
Capital Outlay	\$100,000	\$0	\$0	\$0
Truck Maintenance	\$25,000	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0
Total Expenditures	\$125,000	\$0	\$0	\$0
Excess Revenues/(Expenditures)	(\$112,306)		\$450,196	
Beginning Fund Balance	\$315,696		\$306,394	
Ending Fund Balance	\$203,390		\$756,590	

Viera East
Community Development District

Capital Reserve Fund
Capital Outlay Check Register Detail
For Period Ending May 31, 2022

Check Date	Vendor	Detail	Amount
------------	--------	--------	--------

Capital Outlay

FY2022

Total

\$	-
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Viera East

Community Development District

Debt Service Fund Series 2006
Statement of Revenues & Expenditures
For Period Ending May 31, 2022

	Adopted Budget	Prorated Budget 5/31/22	Actual 5/31/22	Variance
<u>Revenues</u>				
Special Assessments	\$2,089,942	\$2,005,735	\$2,005,735	\$0
Interest Income	\$100	\$67	\$40	(\$27)
Total Revenues	\$2,090,042	\$2,005,802	\$2,005,775	(\$27)
<u>Expenditures</u>				
<u>Series 2006</u>				
Interest-11/1	\$65,119	\$65,119	\$65,119	\$0
Interest-5/1	\$65,119	\$65,119	\$65,119	\$0
Principal-5/1	\$2,265,000	\$2,265,000	\$2,265,000	\$0
Total Expenditures	\$2,395,238	\$2,395,238	\$2,395,238	\$0
Excess Revenues/(Expenditures)	(\$305,196)		(\$389,462)	
Beginning Fund Balance	\$458,327		\$458,303	
Ending Fund Balance	\$153,131		\$68,841	

Viera East

Community Development District

Debt Service Fund Series 2020
Statement of Revenues & Expenditures
For Period Ending May 31, 2022

	Adopted Budget	Prorated Budget 5/31/22	Actual 5/31/22	Variance
<u>Revenues</u>				
Interest Income	\$500	\$333	\$15	(\$319)
Total Revenues	\$500	\$333	\$15	(\$319)
<u>Expenditures</u>				
<u>Series 2020</u>				
Interest-11/1	\$90,308	\$90,308	\$90,308	\$0
Interest-5/1	\$90,308	\$90,308	\$90,308	\$0
Total Expenditures	\$180,615	\$180,615	\$180,615	\$0
Excess Revenues/(Expenditures)	(\$180,115)		(\$180,600)	
Beginning Fund Balance	\$270,953		\$505,547	
Ending Fund Balance	\$90,838		\$324,946	

Viera East

Community Development District

Capital Projects Fund Series 2020
Statement of Revenues & Expenditures
For Period Ending May 31, 2022

	Actual 5/31/22
<u>Revenues</u>	
Interest Income	\$119
Total Revenues	\$119
<u>Expenditures</u>	
Capital Outlay	\$1,144,997
Cost of Issuance	\$0
Total Expenditures	\$1,144,997
Excess Revenues/(Expenditures)	(\$1,144,878)
Beginning Fund Balance	\$4,784,204
Ending Fund Balance	\$3,639,326

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending May 31, 2022

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	35,250	3,948	2,979	969	32,095	25,955	6,140
Member Rounds	10,000	717	845	(128)	6,598	7,363	(765)
Comp Rounds	3,000	120	254	(134)	1,489	2,209	(720)
EZ Links	3,000	0	254	(254)	-	2,142	(2,142)
GolfNow	2,000	292	169	123	1,951	1,473	478
Total Memberships	60	4	-	4	55	60	(5)
<i>Revenue per Round</i>							
Paid Rounds	\$40	\$33	\$34	(\$0)	\$42	\$42	(\$0)
<i>Revenues</i>							
Greens Fees	\$1,426,357	\$130,722	\$99,845	\$30,877	\$1,339,271	\$1,085,458	\$253,813
Gift Cards- Sales	\$25,000	\$359	\$1,750	(\$1,391)	\$6,673	\$19,025	(\$12,352)
Gift Cards- Usage	(\$25,000)	(\$1,391)	(\$1,750)	\$359	(\$12,871)	(\$19,025)	\$6,154
Season Advance/Trail Fees	\$210,000	\$21,006	\$14,700	\$6,306	\$188,234	\$159,810	\$28,424
Associate Memberships	\$42,000	\$1,106	\$2,940	(\$1,834)	\$23,628	\$31,962	(\$8,334)
Driving Range	\$80,000	\$10,225	\$5,600	\$4,625	\$75,111	\$60,880	\$14,231
Golf Lessons	\$2,100	\$405	\$147	\$258	\$1,950	\$1,598	\$352
Merchandise Sales	\$115,000	\$14,223	\$8,050	\$6,173	\$89,402	\$87,515	\$1,887
Assessments -Recreation Operating	\$18,239	\$1,519	\$1,519	\$0	\$12,154	\$12,154	\$0
Miscellaneous Income	\$15,000	\$4,677	\$1,250	\$3,427	\$8,899	\$9,996	(\$1,097)
Total Revenues	\$1,908,696	\$182,851	\$134,051	\$48,800	\$1,732,451	\$1,449,373	\$283,078
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$15,000	\$1,426	\$1,250	(\$176)	\$10,094	\$9,996	(\$98)
Telephone	\$2,500	\$194	\$208	\$14	\$1,089	\$1,666	\$577
Postage	\$2,000	\$0	\$167	\$167	\$0	\$1,333	\$1,333
Printing & Binding	\$1,000	\$0	\$83	\$83	\$0	\$666	\$666
Utilities	\$15,900	\$171	\$1,324	\$1,153	\$3,008	\$10,596	\$7,588
Repairs & Maintenance	\$8,000	\$158	\$666	\$509	\$13,934	\$5,331	(\$8,603)
Marketing- Golf Marketing	\$39,000	\$690	\$3,249	\$2,558	\$12,462	\$25,990	\$13,528
Bank Charges	\$35,000	\$351	\$2,916	\$2,564	\$28,403	\$23,324	(\$5,079)
Office Supplies	\$4,000	\$226	\$333	\$107	\$2,731	\$2,666	(\$65)
Operating Supplies	\$5,000	\$179	\$417	\$238	\$2,086	\$3,332	\$1,246
Dues, Licenses & Subscriptions	\$8,000	\$772	\$666	(\$106)	\$9,053	\$5,331	(\$3,722)
Drug Testing- All departments	\$500	\$0	\$42	\$42	\$0	\$333	\$333
Training, Education & Employee Relations	\$3,000	\$124	\$250	\$126	\$521	\$1,999	\$1,478
Contractual Security	\$3,000	\$0	\$250	\$250	\$419	\$1,999	\$1,581
IT Services	\$3,000	\$477	\$250	(\$227)	\$3,424	\$1,999	(\$1,425)
Total Golf Course Expenditures	\$144,900	\$4,768	\$12,070	\$7,302	\$87,224	\$96,561	\$9,337

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending May 31, 2022

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
Golf Operation Expenditures							
Salaries	\$239,595	\$22,302	\$19,965	(\$2,337)	\$153,794	\$159,724	\$5,930
Administrative Fee	\$19,039	\$1,378	\$1,587	\$208	\$10,952	\$12,692	\$1,741
FICA Expense	\$18,329	\$1,631	\$1,527	(\$104)	\$11,591	\$12,219	\$628
Health Insurance	\$739	\$1,051	\$62	(\$989)	\$6,443	\$493	(\$5,950)
Workers Compensation	\$4,696	\$352	\$391	\$39	\$2,534	\$3,131	\$596
Unemployment	\$12,835	\$572	\$1,070	\$497	\$3,878	\$8,556	\$4,678
Golf Printing	\$2,200	\$0	\$183	\$183	\$1,574	\$1,467	(\$107)
Utilities	\$22,500	\$1,624	\$1,875	\$251	\$14,200	\$15,000	\$800
Repairs	\$250	\$0	\$21	\$21	\$1,446	\$167	(\$1,279)
Pest Control	\$1,200	\$95	\$100	\$5	\$791	\$800	\$9
Supplies	\$10,000	\$1,058	\$833	(\$224)	\$8,154	\$6,667	(\$1,488)
Uniforms	\$1,500	\$0	\$125	\$125	\$0	\$1,000	\$1,000
Training, Education & Employee Relations	\$2,000	\$0	\$167	\$167	\$0	\$1,333	\$1,333
Fuel	\$500	\$0	\$42	\$42	\$0	\$333	\$333
Cart Lease	\$87,763	\$6,908	\$7,314	\$406	\$57,187	\$58,509	\$1,321
Cart Maintenance	\$4,000	\$1,640	\$333	(\$1,307)	\$4,081	\$2,667	(\$1,414)
Driving Range	\$10,000	\$809	\$833	\$24	\$6,652	\$6,667	\$14
Total Golf Operation Expenditures	\$437,146	\$39,420	\$36,428	(\$2,992)	\$283,277	\$291,423	\$8,145
Merchandise Sales							
Cost of Goods Sold	\$77,000	\$7,103	\$6,417	(\$686)	\$55,072	\$51,333	(\$3,738)
Total Merchandise Sales	\$77,000	\$7,103	\$6,417	(\$686)	\$55,072	\$51,333	(\$3,738)

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending May 31, 2022

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
Golf Course Maintenance							
Salaries	\$420,047	\$34,885	\$35,004	\$119	\$282,148	\$280,031	(\$2,117)
Administrative Fees	\$9,595	\$652	\$800	\$148	\$5,221	\$6,397	\$1,175
FICA Expense	\$32,134	\$2,613	\$2,678	\$65	\$21,094	\$21,423	\$328
Employee Insurance	\$43,225	\$2,073	\$3,602	\$1,529	\$22,477	\$28,817	\$6,339
Workers Compensation	\$9,341	\$550	\$778	\$228	\$4,675	\$6,227	\$1,553
Unemployment	\$7,165	\$176	\$597	\$421	\$3,527	\$4,777	\$1,249
Fire Alarm System	\$4,000	\$0	\$333	\$333	\$0	\$2,667	\$2,667
Utilities/Water	\$26,200	\$2,322	\$2,183	(\$139)	\$17,043	\$17,467	\$423
Repairs	\$48,000	\$5,630	\$4,000	(\$1,630)	\$24,624	\$32,000	\$7,376
Fuel & Oil	\$40,000	\$4,190	\$3,333	(\$857)	\$27,184	\$26,667	(\$518)
Pest Control	\$1,000	\$104	\$83	(\$20)	\$809	\$667	(\$143)
Irrigation/Drainage	\$30,000	\$738	\$2,500	\$1,762	\$8,958	\$20,000	\$11,042
Sand and Topsoil	\$26,500	\$3,248	\$2,208	(\$1,040)	\$10,741	\$17,667	\$6,926
Flower/Mulch	\$7,000	\$0	\$583	\$583	\$4,531	\$4,667	\$135
Fertilizer	\$139,000	\$12,155	\$11,583	(\$572)	\$121,594	\$92,667	(\$28,927)
Seed/Sod	\$16,500	\$0	\$1,375	\$1,375	\$0	\$11,000	\$11,000
Trash Removal	\$2,000	\$207	\$167	(\$40)	\$1,690	\$1,333	(\$357)
Contingency	\$6,000	\$2,850	\$500	(\$2,350)	\$11,158	\$11,158	\$0
First Aid	\$800	\$176	\$67	(\$109)	\$467	\$533	\$66
Office Supplies	\$1,000	\$310	\$83	(\$227)	\$310	\$667	\$357
Operating Supplies	\$15,000	\$785	\$1,250	\$465	\$10,370	\$10,000	(\$370)
Training	\$1,000	\$960	\$83	(\$877)	\$2,389	\$667	(\$1,722)
Janitorial Supplies	\$1,000	\$0	\$83	\$83	\$40	\$667	\$626
Janitorial Services	\$20,000	\$0	\$1,667	\$1,667	\$6,622	\$13,333	\$6,712
Soil & Water Testing	\$1,000	\$0	\$83	\$83	\$1,663	\$667	(\$997)
Uniforms	\$8,500	\$1,107	\$708	(\$399)	\$7,174	\$5,667	(\$1,508)
Equipment Rental	\$2,000	\$0	\$167	\$167	\$234	\$1,333	\$1,099
Equipment Lease	\$177,975	\$7,676	\$14,831	\$7,155	\$96,129	\$118,650	\$22,521
Small Tools	\$500	\$0	\$42	\$42	\$0	\$333	\$333
Total Golf Course Maintenance	\$1,096,482	\$83,406	\$91,374	\$7,967	\$692,874	\$738,146	\$45,272

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending May 31, 2022

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
Administrative Expenditures							
Legal Fees	\$1,500	\$0	\$125	\$125	\$0	\$1,000	\$1,000
Engineering	\$0	\$770	\$0	(\$770)	\$980	\$0	(\$980)
Arbitrage	\$600	\$0	\$50	\$50	\$450	\$400	(\$50)
Dissemination	\$1,000	\$83	\$83	\$0	\$667	\$667	\$0
Trustee Fees	\$4,100	\$0	\$342	\$342	\$8,178	\$2,733	(\$5,445)
Annual Audit	\$1,500	\$0	\$125	\$125	\$0	\$1,000	\$1,000
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$37,520	\$37,520	\$0
Insurance	\$85,019	\$7,531	\$7,085	(\$446)	\$61,999	\$56,679	(\$5,320)
Property Taxes	\$10,000	\$740	\$833	\$93	\$9,894	\$6,667	(\$3,227)
Total Administrative Expenditures	\$159,999	\$13,815	\$13,333	(\$482)	\$119,688	\$106,666	(\$13,022)
Total Revenues	\$1,908,696	\$182,851	\$134,051	\$48,800	\$1,732,451	\$1,449,373	\$283,078
Total Expenditures	\$1,915,527	\$148,512	\$159,621	\$11,109	\$1,238,135	\$1,284,130	\$45,995
Operating Income (Loss)	(\$6,831)	\$34,338	(\$25,571)	\$59,909	\$494,316	\$165,243	\$329,073
Non Operating Revenues/(Expenditures)							
Special Assessments	\$560,250	\$46,688	\$46,688	\$1	\$373,505	\$373,500	\$5
Interest Income	\$1,000	\$2	\$83	(\$81)	\$10	\$667	(\$656)
Reserve Funding- Transfer Out (Capital Reserve)	(\$6,694)	\$0	(\$558)	(\$558)	\$0	(\$4,463)	\$4,463
Reserve Funding- Transfer Out (PY Excess)	\$0	\$0	\$0	\$0	(\$450,000)	\$0	(\$450,000)
Interfund Transfer In- Restaurant	\$17,700	\$0	\$0	\$0	\$0	\$0	\$0
Gain on Sale of Asset	\$0	\$0	\$0	\$0	\$300	\$0	\$300
Interest Expense	(\$140,425)	(\$11,702)	(\$11,702)	\$0	(\$93,617)	(\$93,617)	\$0
Principal Expense	(\$425,000)	(\$35,417)	(\$35,417)	(\$0)	(\$282,333)	(\$283,333)	\$1,000
Total Non Operating Revenues/(Expenditures)	\$6,831	(\$429)	(\$906)	(\$639)	(\$452,135)	(\$7,246)	(\$444,889)
Change in Net Assets	\$0	\$33,910	(\$26,476)	\$59,270	\$42,181	\$157,997	(\$115,816)
Beginning Net Assets	\$0	----	----	----	(\$328,497)	----	----
Ending Net Assets	\$0	----	----	----	(\$286,315)	----	----

Viera East
Community Development District
 Restaurant- Hook & Eagle
 Statement of Revenues & Expenditures
 For Period Ending May 31, 2022

	Adopted Budget	Prorated Budget 5/31/22	Actual 5/31/22	Variance
<u>Revenues</u>				
Food Sales	\$9,200	\$6,133	\$159,108	\$152,975
Wine Sales	\$400	\$267	\$7,351	\$7,084
Beer Sales	\$6,400	\$4,267	\$94,832	\$90,565
Beverage Sales	\$1,600	\$1,067	\$24,336	\$23,269
Liquor Sales	\$2,400	\$1,600	\$51,002	\$49,402
Gift Card Sales	\$0	\$0	\$8,127	\$8,127
Gift Cards Usage	\$0	\$0	\$0	\$0
Total Revenues	\$20,000	\$13,333	\$344,756	\$331,422
<u>Restaurant Expenditures</u>				
Restaurant Manager Contract	\$0	\$0	\$43,333	(\$43,333)
Salaries	\$0	\$0	\$94,982	(\$94,982)
Administrative Fee	\$0	\$0	\$4,265	(\$4,265)
FICA Expense	\$0	\$0	\$10,255	(\$10,255)
Health Insurance	\$0	\$0	\$7,907	(\$7,907)
Workers Compensation	\$0	\$0	\$1,491	(\$1,491)
Unemployment	\$0	\$0	\$4,100	(\$4,100)
Telephone	\$0	\$0	\$2,190	(\$2,190)
Utilities	\$0	\$0	\$6,872	(\$6,872)
Pest Control	\$1,200	\$800	\$787	\$13
Equipment Lease	\$1,100	\$733	\$806	(\$72)
Repairs	\$0	\$0	\$6,790	(\$6,790)
Kitchen Equipment/Supplies	\$0	\$0	\$1,400	(\$1,400)
Paper & Plastic Supplies	\$0	\$0	\$6,591	(\$6,591)
Operating Supplies	\$0	\$0	\$20,518	(\$20,518)
Food Cost	\$0	\$0	\$58,755	(\$58,755)
Snack Cost	\$0	\$0	\$4,758	(\$4,758)
Beer Cost	\$0	\$0	\$40,866	(\$40,866)
Beverage Cost	\$0	\$0	\$11,764	(\$11,764)
Wine Cost	\$0	\$0	\$2,799	(\$2,799)
Liquor Cost	\$0	\$0	\$14,377	(\$14,377)
First Aid	\$0	\$0	\$206	(\$206)
Entertainment	\$0	\$0	\$7,350	(\$7,350)
Delivery/Gas	\$0	\$0	\$2,176	(\$2,176)
Uniforms	\$0	\$0	\$474	(\$474)
Dues & License	\$0	\$0	\$4,078	(\$4,078)
Total Restaurant Expenditures	\$2,300	\$1,533	\$359,890	(\$358,357)
Operating Income (Loss)	\$17,700	\$11,800	(\$15,135)	(\$26,935)
<u>Non Operating Revenues/(Expenditures)</u>				
Interfund Transfer Out- Golf Course	(\$17,700)	\$0	\$0	\$0
Total Non Operating Revenues/(Expenditures)	(\$17,700)	\$0	\$0	\$0
Excess Revenue/(Expenditures)	\$0	\$11,800	(\$15,135)	(\$26,935)
Beginning Fund Balance	\$0		\$0	
Ending Fund Balance	\$0		(\$15,135)	

**Viera East General Fund
Month to Month**

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Revenues</i>													
Maintenance Assessments	\$0	\$231,577	\$488,701	\$10,364	\$16,052	\$5,215	\$28,893	\$27,354	\$0	\$0	\$0	\$0	\$808,157
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$37,520
Donations for Park Material	\$1,250	\$1,200	\$0	\$1,200	\$0	\$0	\$625	\$500	\$0	\$0	\$0	\$0	\$4,775
Miscellaneous Income- Farmers Market	\$745	\$777	\$863	\$2,896	\$715	\$5,194	\$1,003	\$228	\$0	\$0	\$0	\$0	\$12,419
Interest Income	\$52	\$0	\$0	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$55
Total Revenues	\$6,737	\$238,244	\$494,253	\$19,151	\$21,458	\$15,099	\$35,211	\$32,772	\$0	\$0	\$0	\$0	\$862,925
<i>Administrative Expenditures</i>													
Supervisors Fees	\$1,343	\$2,247	\$2,473	\$1,341	\$2,471	\$2,367	\$2,243	\$2,018	\$0	\$0	\$0	\$0	\$16,503
Engineering Fees	\$0	\$0	\$0	\$0	\$0	\$1,025	\$0	(\$150)	\$0	\$0	\$0	\$0	\$875
Attorney's Fees	\$0	\$3,289	\$2,879	\$1,096	\$1,538	\$0	\$597	\$0	\$0	\$0	\$0	\$0	\$9,398
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$667
Trustee Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Annual Audit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Collection Agent	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$0	\$0	\$0	\$0	\$1,667
Management Fees	\$8,621	\$8,621	\$8,621	\$8,621	\$8,621	\$8,621	\$8,621	\$8,621	\$0	\$0	\$0	\$0	\$68,969
Postage	\$3	\$25	\$790	\$145	\$0	(\$129)	\$64	\$41	\$0	\$0	\$0	\$0	\$938
Printing & Binding	\$32	\$83	\$99	\$111	\$3	\$3,565	\$88	\$86	\$0	\$0	\$0	\$0	\$4,067
Insurance- Liability	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$0	\$0	\$0	\$0	\$4,664
Legal Advertising	\$0	\$0	\$623	\$174	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$797
Other Current Charges	\$82	\$25	\$23	\$0	\$0	\$27	\$20	\$24	\$0	\$0	\$0	\$0	\$201
Office Supplies	\$0	\$10	\$10	\$10	\$0	\$10	\$10	\$10	\$0	\$0	\$0	\$0	\$60
Dues & Licenses	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Information Technology	\$354	\$354	\$354	\$354	\$354	\$354	\$354	\$354	\$0	\$0	\$0	\$0	\$2,833
Total Administrative	\$11,485	\$15,528	\$16,747	\$12,726	\$13,862	\$16,715	\$12,872	\$11,879	\$0	\$0	\$0	\$0	\$111,815
<i>Operating Expenditures</i>													
Salaries	\$13,286	\$12,015	\$13,478	\$12,571	\$11,895	\$12,260	\$13,512	\$12,973	\$0	\$0	\$0	\$0	\$101,989
Administration Fee	\$100	\$91	\$99	\$88	\$85	\$88	\$97	\$94	\$0	\$0	\$0	\$0	\$743
FICA Expense	\$914	\$805	\$915	\$993	\$882	\$909	\$1,002	\$966	\$0	\$0	\$0	\$0	\$7,386
Health Insurance	\$804	\$812	\$1,653	\$1,718	\$1,718	\$1,718	\$1,536	\$1,176	\$0	\$0	\$0	\$0	\$11,136
Workers Compensation	\$239	\$216	\$243	\$188	\$188	\$194	\$213	\$205	\$0	\$0	\$0	\$0	\$1,686
Unemployment	\$0	\$0	\$86	\$483	\$89	\$2	\$6	\$9	\$0	\$0	\$0	\$0	\$675
Other Contractual	\$1,008	\$857	\$933	\$1,369	\$1,658	\$1,368	\$1,374	\$1,494	\$0	\$0	\$0	\$0	\$10,060
Marketing- Lifestyle/Amenities	\$2,400	\$783	\$1,437	\$1,200	\$1,200	\$1,503	\$2,400	\$0	\$0	\$0	\$0	\$0	\$10,922
Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating	\$18,751	\$15,579	\$18,844	\$18,610	\$17,715	\$18,042	\$20,140	\$16,918	\$0	\$0	\$0	\$0	\$144,599

**Viera East General Fund
Month to Month**

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Maintenance Expenditures</i>													
Canal Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lake Bank Restoration	\$0	\$0	\$0	\$24,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,000
Environmental Services	\$0	\$0	\$0	\$0	\$0	\$720	\$545	\$144	\$0	\$0	\$0	\$0	\$1,409
Water Management System	\$8,368	\$10,218	\$9,768	\$9,343	\$9,193	\$10,903	\$8,568	\$10,718	\$0	\$0	\$0	\$0	\$77,076
Midge Control	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$1,200	\$0	\$0	\$1,957	\$0	\$0	\$0	\$0	\$0	\$3,157
Fire Line Maintenance	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000
Basin Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$117	\$0	\$0	\$0	\$0	\$0	\$117
Total Maintenance	\$10,368	\$10,218	\$9,768	\$34,543	\$9,193	\$11,623	\$11,188	\$10,862	\$0	\$0	\$0	\$0	\$107,760
<i>Grounds Maintenance Expenditures</i>													
Salaries	\$12,209	\$10,821	\$12,528	\$9,815	\$10,162	\$10,763	\$11,512	\$11,522	\$0	\$0	\$0	\$0	\$89,332
Administrative Fees	\$200	\$182	\$163	\$212	\$171	\$176	\$194	\$188	\$0	\$0	\$0	\$0	\$1,486
FICA	\$894	\$792	\$922	\$710	\$742	\$776	\$840	\$847	\$0	\$0	\$0	\$0	\$6,522
Health Insurance	\$1,079	\$1,630	\$1,376	\$1,721	\$1,721	\$1,721	\$1,516	\$1,179	\$0	\$0	\$0	\$0	\$11,945
Workers Compensation	\$220	\$195	\$215	\$155	\$161	\$168	\$182	\$182	\$0	\$0	\$0	\$0	\$1,477
Unemployment	\$0	\$0	\$172	\$178	\$307	\$138	\$35	\$34	\$0	\$0	\$0	\$0	\$864
Telephone	\$557	\$611	\$555	\$545	\$545	\$586	\$584	\$584	\$0	\$0	\$0	\$0	\$4,566
Utilities	\$904	\$830	\$684	\$879	\$779	\$675	\$637	\$633	\$0	\$0	\$0	\$0	\$6,020
Property Appraiser	\$0	\$0	\$1,989	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,989
Insurance- Property	\$220	\$220	\$220	\$220	\$220	\$220	\$220	\$220	\$0	\$0	\$0	\$0	\$1,757
Repairs	\$1,095	\$5,140	\$454	\$47	\$1,332	\$3,765	\$86	\$1,306	\$0	\$0	\$0	\$0	\$13,223
Fuel	\$2,254	\$450	\$1,330	\$1,497	\$1,387	\$1,101	\$3,127	\$2,064	\$0	\$0	\$0	\$0	\$13,210
Park Maintenance	\$0	\$0	\$146	\$803	\$2,232	\$589	\$1,881	\$1,268	\$0	\$0	\$0	\$0	\$6,919
Sidewalk Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chemicals	\$0	\$459	\$663	\$0	\$0	\$746	\$0	\$0	\$0	\$0	\$0	\$0	\$1,869
Contingencies	\$0	\$800	\$0	\$926	\$0	\$1,100	\$0	\$0	\$0	\$0	\$0	\$0	\$2,826
Refuse	\$240	\$480	\$240	\$480	\$480	\$720	\$0	\$0	\$0	\$0	\$0	\$0	\$2,640
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$215	\$161	\$350	\$259	\$259	\$641	\$215	\$227	\$0	\$0	\$0	\$0	\$2,326
Fire Alarm System	\$512	\$512	\$512	\$512	\$512	\$512	\$512	\$512	\$0	\$0	\$0	\$0	\$4,092
Rain Bird Pump System	\$2,298	\$2,298	\$2,528	\$2,298	\$2,298	\$2,298	\$2,298	\$2,528	\$0	\$0	\$0	\$0	\$18,847
Park Materials	\$0	\$1,748	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,748
Total Grounds Maintenance	\$22,896	\$27,328	\$25,045	\$21,257	\$23,306	\$26,693	\$23,838	\$23,294	\$0	\$0	\$0	\$0	\$193,658
Total Expenditures	\$63,499	\$68,652	\$70,403	\$87,137	\$64,076	\$73,073	\$68,038	\$62,953	\$0	\$0	\$0	\$0	\$557,831
Operating Income (Loss)	(\$56,762)	\$169,592	\$423,850	(\$67,986)	(\$42,618)	(\$57,974)	(\$32,827)	(\$30,180)	\$0	\$0	\$0	\$0	\$305,094
<i>Non Operating Revenues/(Expenditures)</i>													
Reserve Funding- Transfer Out (Capital Reserve)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Funding- Transfer Out (Excess)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Non Operating Revenues/Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Excess Revenue/(Expenditures)	(\$56,762)	\$169,592	\$423,850	(\$67,986)	(\$42,618)	(\$57,974)	(\$32,827)	(\$30,180)	\$0	\$0	\$0	\$0	\$305,094

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Number of Rounds</i>													
Paid Rounds	3,263	3,227	3,817	3,732	4,526	4,934	4,648	3,948	0	0	0	0	32,095
Member Rounds	701	814	784	794	870	1,054	864	717	0	0	0	0	6,598
Comp Rounds	214	329	156	234	142	157	137	120	0	0	0	0	1,489
EZ Links	0	0	0	0	0	0	0	0	0	0	0	0	-
GolfNow	308	71	293	178	246	287	276	292	0	0	0	0	1,951
<i>Revenue per Round</i>													
Paid Rounds	\$40	\$40	\$40	\$46	\$46	\$47	\$40	\$33	\$0	\$0	\$0	\$0	\$332
<u>Revenues:</u>													
Greens Fees	\$129,023	\$129,054	\$153,395	\$170,075	\$207,689	\$234,291	\$185,022	\$130,722	\$0	\$0	\$0	\$0	\$1,339,271
Gift Cards - Sales	\$349	\$397	\$3,300	\$219	\$706	\$680	\$665	\$359	\$0	\$0	\$0	\$0	\$6,673
Gift Cards - Usage	(\$1,925)	(\$281)	(\$1,538)	(\$2,627)	(\$2,218)	(\$1,556)	(\$1,335)	(\$1,391)	\$0	\$0	\$0	\$0	(\$12,871)
Season Advance/Trail Fees	\$20,573	\$22,472	\$21,895	\$24,159	\$26,317	\$26,856	\$24,956	\$21,006	\$0	\$0	\$0	\$0	\$188,234
Associate Memberships	\$1,738	\$2,565	\$3,555	\$4,582	\$3,792	\$4,078	\$2,212	\$1,106	\$0	\$0	\$0	\$0	\$23,628
Driving Range	\$7,266	\$7,328	\$10,607	\$7,590	\$9,971	\$11,312	\$10,812	\$10,225	\$0	\$0	\$0	\$0	\$75,111
Golf Lessons	\$175	\$175	\$175	\$175	\$175	\$335	\$335	\$405	\$0	\$0	\$0	\$0	\$1,950
Merchandise Sales	\$12,204	\$7,720	\$10,220	\$8,083	\$10,009	\$12,199	\$14,745	\$14,223	\$0	\$0	\$0	\$0	\$89,402
Special Assessments - Operations	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$0	\$0	\$0	\$0	\$12,154
Miscellaneous Income	\$574	\$253	\$404	\$417	\$486	\$1,291	\$797	\$4,677	\$0	\$0	\$0	\$0	\$8,899
Total Revenues	\$171,495	\$171,201	\$203,533	\$214,192	\$258,445	\$291,004	\$239,730	\$182,851	\$0	\$0	\$0	\$0	\$1,732,451
<u>Golf Course Expenditures:</u>													
Other Contractual Services	\$1,246	\$1,763	\$609	\$1,232	\$1,281	\$1,268	\$1,269	\$1,426	\$0	\$0	\$0	\$0	\$10,094
Telephone/Internet	\$106	\$106	\$106	\$106	\$106	\$171	\$194	\$194	\$0	\$0	\$0	\$0	\$1,089
Postage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Printing & Binding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$342	\$393	\$671	\$338	\$356	\$402	\$335	\$171	\$0	\$0	\$0	\$0	\$3,008
Repairs & Maintenance	\$2,527	\$2,610	\$1,886	\$2,006	\$2,910	\$818	\$1,020	\$158	\$0	\$0	\$0	\$0	\$13,934
Advertising	\$1,735	\$1,748	\$2,434	\$1,739	\$1,329	\$1,814	\$974	\$690	\$0	\$0	\$0	\$0	\$12,462
Bank Charges	\$2,979	\$4,423	\$4,390	\$6,157	\$5,709	\$4,145	\$249	\$351	\$0	\$0	\$0	\$0	\$28,403
Office Supplies	\$636	\$129	\$340	\$238	\$230	\$640	\$292	\$226	\$0	\$0	\$0	\$0	\$2,731
Operating Supplies	\$157	\$164	\$516	\$434	\$179	\$125	\$332	\$179	\$0	\$0	\$0	\$0	\$2,086
Dues, Licenses & Subscriptions	\$180	\$0	\$388	\$0	\$7,140	\$573	\$0	\$772	\$0	\$0	\$0	\$0	\$9,053
Drug Testing - All Departments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Training, Education & Employee Relations	\$0	\$91	\$234	\$73	\$0	\$0	\$0	\$124	\$0	\$0	\$0	\$0	\$521
Contractual Security	\$0	\$0	\$268	\$151	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$419
IT Services	\$810	\$0	\$575	\$1,230	\$0	\$332	\$0	\$477	\$0	\$0	\$0	\$0	\$3,424
Total Golf Course Expenditures	\$10,719	\$11,426	\$12,416	\$13,704	\$19,240	\$10,288	\$4,664	\$4,768	\$0	\$0	\$0	\$0	\$87,224

**Viera East Golf Course
Month to Month**

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<u><i>Golf Operations:</i></u>													
Salaries	\$19,463	\$16,253	\$17,856	\$16,580	\$17,980	\$20,943	\$22,417	\$22,302	\$0	\$0	\$0	\$0	\$153,794
Administrative Fee	\$1,427	\$1,298	\$1,510	\$1,216	\$1,334	\$1,353	\$1,435	\$1,378	\$0	\$0	\$0	\$0	\$10,952
FICA Expense	\$1,475	\$1,231	\$1,352	\$1,256	\$1,363	\$1,590	\$1,693	\$1,631	\$0	\$0	\$0	\$0	\$11,591
Health Insurance	\$521	\$596	\$663	\$631	\$689	\$631	\$1,660	\$1,051	\$0	\$0	\$0	\$0	\$6,443
Workers Compensation	\$350	\$293	\$308	\$262	\$284	\$331	\$354	\$352	\$0	\$0	\$0	\$0	\$2,534
Unemployment	\$401	\$266	\$403	\$591	\$642	\$331	\$672	\$572	\$0	\$0	\$0	\$0	\$3,878
Golf Printing	\$0	\$0	\$0	\$1,574	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,574
Utilities	\$342	\$2,726	\$1,459	\$903	\$3,212	\$2,031	\$1,905	\$1,624	\$0	\$0	\$0	\$0	\$14,200
Repairs	\$50	\$0	\$0	\$0	\$0	\$1,396	\$0	\$0	\$0	\$0	\$0	\$0	\$1,446
Pest Control	\$122	\$95	\$99	\$95	\$95	\$95	\$95	\$95	\$0	\$0	\$0	\$0	\$791
Supplies	\$508	\$1,371	\$1,697	\$1,906	\$910	\$423	\$282	\$1,058	\$0	\$0	\$0	\$0	\$8,154
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Training, Education & Employee Relations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cart Lease	\$7,363	\$7,072	\$6,908	\$7,169	\$7,333	\$7,363	\$7,072	\$6,908	\$0	\$0	\$0	\$0	\$57,187
Cart Maintenance	\$1,148	\$33	\$0	\$0	\$0	\$1,260	\$0	\$1,640	\$0	\$0	\$0	\$0	\$4,081
Driving Range	\$0	\$3,000	\$1,015	\$365	\$250	\$404	\$809	\$809	\$0	\$0	\$0	\$0	\$6,652
Total Golf Operation Expenditures	\$33,170	\$34,233	\$33,270	\$32,547	\$34,092	\$38,151	\$38,394	\$39,420	\$0	\$0	\$0	\$0	\$283,277
<u><i>Merchandise Sales:</i></u>													
Cost of Goods Sold	\$5,774	\$4,835	\$9,352	\$3,250	\$9,910	\$8,328	\$6,520	\$7,103	\$0	\$0	\$0	\$0	\$55,072
Total Merchandise Sales	\$5,774	\$4,835	\$9,352	\$3,250	\$9,910	\$8,328	\$6,520	\$7,103	\$0	\$0	\$0	\$0	\$55,072

**Viera East Golf Course
Month to Month**

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<u><i>Golf Course Maintenance:</i></u>													
Salaries	\$38,081	\$36,410	\$40,894	\$34,707	\$31,197	\$31,610	\$34,364	\$34,885	\$0	\$0	\$0	\$0	\$282,148
Administrative Fees	\$701	\$674	\$743	\$644	\$603	\$574	\$632	\$652	\$0	\$0	\$0	\$0	\$5,221
FICA Expense	\$2,851	\$2,732	\$3,065	\$2,588	\$2,324	\$2,359	\$2,563	\$2,613	\$0	\$0	\$0	\$0	\$21,094
Employee Insurance	\$2,315	\$2,739	\$2,978	\$3,912	\$2,877	\$2,992	\$2,592	\$2,073	\$0	\$0	\$0	\$0	\$22,477
Workers Compensation	\$685	\$654	\$703	\$548	\$493	\$499	\$543	\$550	\$0	\$0	\$0	\$0	\$4,675
Unemployment	\$71	\$94	\$577	\$1,158	\$824	\$466	\$161	\$176	\$0	\$0	\$0	\$0	\$3,527
Fire Alarm System	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities/Water	\$1,886	\$1,987	\$1,957	\$1,464	\$2,526	\$2,357	\$2,544	\$2,322	\$0	\$0	\$0	\$0	\$17,043
Repairs	\$2,736	\$2,093	\$3,012	\$3,159	\$4,577	\$1,861	\$1,555	\$5,630	\$0	\$0	\$0	\$0	\$24,624
Fuel & Oil	\$4,791	\$1,084	\$2,917	\$3,039	\$2,577	\$2,235	\$6,350	\$4,190	\$0	\$0	\$0	\$0	\$27,184
Pest Control	\$112	\$99	\$95	\$99	\$99	\$99	\$104	\$104	\$0	\$0	\$0	\$0	\$809
Irrigation/Drainage	\$1,231	\$581	\$926	\$1,039	\$1,908	\$1,398	\$1,138	\$738	\$0	\$0	\$0	\$0	\$8,958
Sand and Topsoil	\$990	\$1,031	\$489	\$2,858	\$1,444	\$341	\$341	\$3,248	\$0	\$0	\$0	\$0	\$10,741
Flower/Mulch	\$497	\$973	\$1,508	\$973	\$497	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$4,531
Fertilizer	\$32,201	\$4,395	\$11,196	\$12,630	\$13,609	\$15,770	\$19,638	\$12,155	\$0	\$0	\$0	\$0	\$121,594
Seed/Sod	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Trash Removal	\$207	\$414	\$0	\$243	\$207	\$207	\$207	\$207	\$0	\$0	\$0	\$0	\$1,690
Contingency	\$3,950	\$0	\$113	\$0	\$45	\$4,200	\$0	\$2,850	\$0	\$0	\$0	\$0	\$11,158
First Aid	\$129	\$22	\$0	\$0	\$141	\$0	\$0	\$176	\$0	\$0	\$0	\$0	\$467
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$310	\$0	\$0	\$0	\$0	\$310
Operating Supplies	\$3,147	\$1,116	\$1,579	\$935	\$377	\$1,407	\$1,023	\$785	\$0	\$0	\$0	\$0	\$10,370
Training	\$0	\$886	\$0	\$45	\$78	\$145	\$275	\$960	\$0	\$0	\$0	\$0	\$2,389
Janitorial Supplies	\$0	\$30	\$0	\$0	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40
Janitorial Services	\$922	\$950	\$950	\$950	\$950	\$950	\$950	\$0	\$0	\$0	\$0	\$0	\$6,622
Soil & Water Testing	\$707	\$707	\$250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,663
Uniforms	\$669	\$797	\$1,645	\$663	\$620	\$854	\$819	\$1,107	\$0	\$0	\$0	\$0	\$7,174
Equipment Rental	\$34	\$33	\$34	\$34	\$31	\$34	\$33	\$0	\$0	\$0	\$0	\$0	\$234
Equipment Lease	\$8,520	\$13,473	\$12,789	\$14,276	\$11,517	\$12,180	\$15,699	\$7,676	\$0	\$0	\$0	\$0	\$96,129
Small Tools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Golf Course Maintenance	\$107,431	\$73,972	\$88,421	\$85,966	\$79,527	\$82,622	\$91,529	\$83,406	\$0	\$0	\$0	\$0	\$692,874
<u><i>Administrative Expenditures:</i></u>													
Legal Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineering	\$210	\$0	\$0	\$0	\$0	\$0	\$0	\$770	\$0	\$0	\$0	\$0	\$980
Arbitrage	\$0	\$0	\$0	\$0	\$0	\$0	\$450	\$0	\$0	\$0	\$0	\$0	\$450
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$667
Trustee Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$8,178	\$0	\$0	\$0	\$0	\$0	\$8,178
Annual Audit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$37,520
Insurance	\$7,531	\$7,531	\$7,531	\$7,531	\$7,531	\$9,066	\$7,745	\$7,531	\$0	\$0	\$0	\$0	\$61,999
Property Taxes	\$0	\$870	\$740	\$5,322	\$740	\$740	\$740	\$740	\$0	\$0	\$0	\$0	\$9,894
Total Administrative Expenditures	\$12,515	\$13,174	\$13,045	\$17,626	\$13,045	\$14,580	\$21,887	\$13,815	\$0	\$0	\$0	\$0	\$119,688
Total Revenues	\$171,495	\$171,201	\$203,533	\$214,192	\$258,445	\$291,004	\$239,730	\$182,851	\$0	\$0	\$0	\$0	\$1,732,451
Total Expenditures	\$169,608	\$137,641	\$156,504	\$153,094	\$155,814	\$153,968	\$162,994	\$148,512	\$0	\$0	\$0	\$0	\$1,238,135
Operating Income (Loss)	\$1,887	\$33,560	\$47,029	\$61,098	\$102,631	\$137,037	\$76,736	\$34,338	\$0	\$0	\$0	\$0	\$494,316

**Viera East Golf Course
Month to Month**

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<u>Non Operating Revenues/(Expenditures):</u>													
Special Assessments - Debt Service	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$0	\$0	\$0	\$0	\$373,505
Interest Income	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$2	\$0	\$0	\$0	\$0	\$10
Reserve Funding- Transfer Out (Capital Reserve)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Funding- Transfer Out (PY Excess)	\$0	\$0	(\$450,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$450,000)
Interfund Transfer In- Restaurant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gain on Sale of Asset	\$0	\$0	\$300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300
Interest Expense	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	\$0	\$0	\$0	\$0	(\$93,617)
Principal Expense	(\$34,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	\$0	\$0	\$0	\$0	(\$282,333)
Total Non Operating Revenues/(Expenditures)	\$571	(\$429)	(\$450,130)	(\$429)	(\$429)	(\$430)	(\$429)	(\$429)	\$0	\$0	\$0	\$0	(\$452,135)
Net Non Operating Income / (Loss)	\$2,458	\$33,131	(\$403,100)	\$60,669	\$102,201	\$136,607	\$76,306	\$33,910	\$0	\$0	\$0	\$0	\$42,181

**Viera East Restaurant
Month to Month**

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<u>Revenues:</u>													
Food Sales	\$10,435	\$11,776	\$15,252	\$20,215	\$18,898	\$24,805	\$30,379	\$27,348	\$0	\$0	\$0	\$0	\$159,108
Wine Sales	\$466	\$835	\$780	\$1,100	\$876	\$1,114	\$1,235	\$945	\$0	\$0	\$0	\$0	\$7,351
Beer Sales	\$8,602	\$8,427	\$11,356	\$9,879	\$13,116	\$13,492	\$15,837	\$14,121	\$0	\$0	\$0	\$0	\$94,832
Beverage Sales	\$1,752	\$2,322	\$2,933	\$2,492	\$3,159	\$3,642	\$4,091	\$3,945	\$0	\$0	\$0	\$0	\$24,336
Liquor Sales	\$2,248	\$3,991	\$6,126	\$6,571	\$8,673	\$7,436	\$8,102	\$7,855	\$0	\$0	\$0	\$0	\$51,002
Gift Card Sales	\$349	\$1,368	\$3,782	\$219	\$706	\$680	\$665	\$359	\$0	\$0	\$0	\$0	\$8,127
Gift Cards Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$23,852	\$28,719	\$40,230	\$40,476	\$45,428	\$51,169	\$60,310	\$54,573	\$0	\$0	\$0	\$0	\$344,756
<u>Restaurant Expenditures:</u>													
Restaurant Manager Contract	\$5,417	\$5,417	\$5,417	\$5,417	\$5,417	\$5,417	\$5,417	\$5,417	\$0	\$0	\$0	\$0	\$43,333
Salaries	\$9,259	\$13,375	\$18,409	\$9,833	\$10,427	\$7,608	\$13,588	\$12,482	\$0	\$0	\$0	\$0	\$94,982
Administrative Fee	\$422	\$421	\$656	\$569	\$427	\$492	\$746	\$532	\$0	\$0	\$0	\$0	\$4,265
FICA Expense	\$801	\$1,176	\$1,736	\$1,200	\$1,150	\$1,178	\$1,523	\$1,491	\$0	\$0	\$0	\$0	\$10,255
Health Insurance	\$0	\$80	\$0	\$1,848	\$1,639	\$1,639	\$1,489	\$1,212	\$0	\$0	\$0	\$0	\$7,907
Workers Compensation	\$140	\$211	\$290	\$162	\$154	\$156	\$194	\$184	\$0	\$0	\$0	\$0	\$1,491
Unemployment	\$459	\$434	\$711	\$565	\$538	\$642	\$375	\$376	\$0	\$0	\$0	\$0	\$4,100
Telephone	\$349	\$246	\$246	\$246	\$246	\$340	\$259	\$259	\$0	\$0	\$0	\$0	\$2,190
Utilities	\$713	\$547	\$963	\$186	\$1,490	\$1,117	\$949	\$906	\$0	\$0	\$0	\$0	\$6,872
Pest Control	\$122	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$0	\$0	\$0	\$0	\$787
Equipment Lease	\$101	\$100	\$101	\$100	\$100	\$101	\$101	\$101	\$0	\$0	\$0	\$0	\$806
Repairs	\$1,776	\$4,168	\$0	\$0	\$427	\$0	\$125	\$294	\$0	\$0	\$0	\$0	\$6,790
Kitchen Equipment/Supplies	\$1,037	\$270	\$0	\$0	\$0	\$0	\$93	\$0	\$0	\$0	\$0	\$0	\$1,400
Paper & Plastic Supplies	\$867	\$511	\$686	\$1,028	\$473	\$977	\$697	\$1,351	\$0	\$0	\$0	\$0	\$6,591
Operating Supplies	\$10,181	\$1,846	\$2,638	\$1,107	\$979	\$1,822	\$1,546	\$399	\$0	\$0	\$0	\$0	\$20,518
Food Cost	\$2,158	\$6,474	\$8,355	\$7,324	\$6,633	\$9,708	\$9,425	\$8,678	\$0	\$0	\$0	\$0	\$58,755
Snack Cost	\$717	\$2,152	\$192	\$86	(\$1,143)	\$2,013	\$264	\$477	\$0	\$0	\$0	\$0	\$4,758
Beer Cost	\$1,967	\$5,900	\$4,876	\$4,057	\$4,696	\$7,127	\$3,152	\$9,091	\$0	\$0	\$0	\$0	\$40,866
Beverage Cost	\$743	\$2,229	\$917	\$3,040	\$434	\$2,016	\$1,381	\$1,003	\$0	\$0	\$0	\$0	\$11,764
Wine Cost	\$190	\$570	\$304	\$720	(\$79)	\$587	\$25	\$481	\$0	\$0	\$0	\$0	\$2,799
Liquor Cost	\$616	\$1,848	\$2,509	\$2,320	\$2,154	\$974	\$1,132	\$2,824	\$0	\$0	\$0	\$0	\$14,377
First Aid	\$171	\$0	\$0	\$0	\$17	\$0	\$0	\$18	\$0	\$0	\$0	\$0	\$206
Entertainment	\$300	\$0	\$800	\$750	\$650	\$1,350	\$1,950	\$1,550	\$0	\$0	\$0	\$0	\$7,350
Delivery/Gas	\$0	\$0	\$37	\$0	\$788	\$509	\$544	\$298	\$0	\$0	\$0	\$0	\$2,176
Uniforms	\$0	\$474	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$474
Dues & License	\$455	\$599	\$959	\$49	\$1,869	\$49	\$49	\$49	\$0	\$0	\$0	\$0	\$4,078
Total Restaurant Expenditures	\$38,961	\$49,141	\$50,895	\$40,703	\$39,582	\$45,918	\$45,120	\$49,569	\$0	\$0	\$0	\$0	\$359,890
Operating Income (Loss)	(\$15,109)	(\$20,423)	(\$10,665)	(\$226)	\$5,846	\$5,250	\$15,189	\$5,003	\$0	\$0	\$0	\$0	(\$15,135)
<u>Non Operating Revenues/(Expenditures):</u>													
Interfund Transfer out- Golf Course	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Non Operating Revenues/(Expenditures)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Non Operating Income / (Loss)	(\$15,109)	(\$20,423)	(\$10,665)	(\$226)	\$5,846	\$5,250	\$15,189	\$5,003	\$0	\$0	\$0	\$0	(\$15,135)

Viera East

Community Development District

ProShop Statement of Revenues & Expenditures

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Revenues</i>													
Merchandise Sales	\$12,204	\$7,720	\$10,220	\$8,083	\$10,009	\$12,199	\$14,745	\$14,223	\$0	\$0	\$0	\$0	\$89,402
Total Revenues	\$12,204	\$7,720	\$10,220	\$8,083	\$10,009	\$12,199	\$14,745	\$14,223	\$0	\$0	\$0	\$0	\$89,402
<i>Expenditures</i>													
Cost of Goods Sold	\$5,774	\$4,835	\$9,352	\$3,250	\$9,910	\$8,328	\$6,520	\$7,103	\$0	\$0	\$0	\$0	\$55,072
Total Expenditures	\$5,774	\$4,835	\$9,352	\$3,250	\$9,910	\$8,328	\$6,520	\$7,103	\$0	\$0	\$0	\$0	\$55,072
Operating Income (Loss)	\$6,430	\$2,885	\$868	\$4,832	\$98	\$3,871	\$8,225	\$7,120	\$0	\$0	\$0	\$0	\$34,330

Viera East
Community Development District
Long Term Debt Report

Series 2006 Water Management Refunding Bonds	
Interest Rate:	5.750%
Maturity Date:	5/1/2022
Reserve Fund Definition:	10% Max Annual Dept
Reserve Fund Requirement:	\$239,334
Reserve Fund Balance (1):	\$239,334
Bonds outstanding - 9/30/2016	\$11,855,000
Less: May 1, 2017 Principal	(\$1,710,000)
Less: May 1, 2018 Principal	(\$1,810,000)
Less: May 1, 2019 Principal	(\$1,910,000)
Less: May 1, 2020 Principal	(\$2,020,000)
Less: May 1, 2021 Principal	(\$2,140,000)
Less: May 1, 2022 Principal	(\$2,265,000)
Current Bonds Outstanding	\$0

(1) This value is covered by the Debt Service Reserve Fund Surety Bond and is not a cash balance on the District's balance sheet.

Series 2012 Special Assessment Revenue Bonds	
Interest Rate:	2.5% to 5%
Maturity Date:	5/1/2026
Reserve Fund Definition:	50% Max Annual Dept
Reserve Fund Requirement:	\$279,239
Reserve Fund Balance:	\$280,135
Bonds outstanding - 9/30/2016	\$4,445,000
Less: May 1, 2017 Principal	(\$365,000)
Less: May 1, 2018 Principal	(\$380,000)
Less: May 1, 2019 Principal	(\$395,000)
Less: May 1, 2020 Principal	(\$410,000)
Less: May 1, 2021 Principal	(\$425,000)
Less: May 1, 2022 Principal	(\$445,000)
Current Bonds Outstanding	\$2,025,000

Series 2020 Special Assessment Revenue Bonds	
Interest Rate:	2% to 2.75%
Maturity Date:	5/1/1938
Reserve Fund Definition:	50% Max Annual Dept
Reserve Fund Requirement:	\$234,591
Reserve Fund Balance:	\$234,612
Bonds outstanding - 7/10/20	\$7,685,000
Current Bonds Outstanding	\$7,685,000

Viera East
Community Development District
Special Assessment Receipts - FY2022

Date	Net	Gen Fund	Debt Svc 2006	Rec Fund	Total
11/10/21	\$ 66,396	\$ 15,434	\$ 39,914	\$ 11,048	\$ 66,396
11/23/21	\$ 929,820	\$ 216,143	\$ 558,959	\$ 154,718	\$ 929,820
12/9/21	\$ 1,960,557	\$ 455,745	\$ 1,178,584	\$ 326,228	\$ 1,960,557
12/21/21	\$ 141,771	\$ 32,956	\$ 85,225	\$ 23,590	\$ 141,771
1/11/22	\$ 44,584	\$ 10,364	\$ 26,801	\$ 7,419	\$ 44,584
2/9/22	\$ 69,052	\$ 16,052	\$ 41,511	\$ 11,490	\$ 69,052
3/9/22	\$ 22,435	\$ 18,702	\$ -	\$ 3,733	\$ 22,435
4/7/22	\$ 124,331	\$ 28,902	\$ 74,741	\$ 20,688	\$ 124,331
5/10/22	\$ 111,494	\$ 13,860	\$ -	\$ 97,634	\$ 111,494
	\$ 3,470,440	\$ 808,157	\$ 2,005,735	\$ 656,548	\$ 3,470,440

	Net Assessed	Percentage	Assessments Collected	Assessments Transferred	Balance to Transfer
Debt Service Fund	\$ 2,089,942	60.11%	\$ 2,005,735	\$ (2,005,735)	\$ -
General Fund	\$ 808,157	23.25%	\$ 808,157	\$ (808,157)	\$ -
Recreation Fund	\$ 578,489	16.64%	\$ 656,548	\$ (523,003)	\$ 118,322
	\$ 3,476,588	100.00%	\$ 3,470,440	\$ (3,336,895)	\$ 118,322

Percentage Collected	99.82%
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Viera East
Community Development District
Golf Course/Recreation Fund- Operations
Prior Month/Year Comparison

	Actuals 5/31/21	Actuals 5/31/22	Variance	Year to Date 5/31/21	Year to Date 5/31/22	Variance
<i>Revenues:</i>						
Greens Fees	\$133,782	\$ 130,722	\$ (3,060)	\$ 1,176,558	\$ 1,339,271	\$ 162,713
Gift Cards - Sales	\$570	\$ 359	\$ (211)	\$ 7,877	\$ 6,673	\$ (1,203)
Gift Cards - Usage	(\$1,899)	(\$1,391)	\$ 507	(\$14,967)	(\$12,871)	\$ 2,095
Season Advance/Trail Fees	\$13,213	\$ 21,006	\$ 7,793	\$ 157,643	\$ 188,234	\$ 30,591
Associate Memberships	\$1,580	\$ 1,106	\$ (474)	\$ 34,681	\$ 23,628	\$ (11,053)
Driving Range	\$9,384	\$ 10,225	\$ 841	\$ 63,397	\$ 75,111	\$ 11,715
Golf Lessons	\$175	\$ 405	\$ 230	\$ 1,400	\$ 1,950	\$ 550
Merchandise Sales	\$10,371	\$ 14,223	\$ 3,851	\$ 81,822	\$ 89,402	\$ 7,580
Special Assessments - Operations	\$1,519	\$ 1,519	\$ 0	\$ 12,154	\$ 12,154	\$ 0
Miscellaneous Income	\$3,053	\$ 4,677	\$ 1,624	\$ 6,573	\$ 8,899	\$ 2,326
Total Revenues	<u>\$ 171,750</u>	<u>\$ 182,851</u>	<u>\$ 11,101</u>	<u>\$ 1,527,138</u>	<u>\$ 1,732,451</u>	<u>\$ 205,313</u>
<i>Expenditures:</i>						
Golf Course Expenditures	\$ 12,902	\$ 4,768	\$ 8,134	\$90,125	\$ 87,224	\$ 2,901
Golf Operations	\$ 35,747	\$ 39,420	\$ (3,673)	\$262,275	\$ 283,277	\$ (21,002)
Merchandise Sales	\$ 4,689	\$ 7,103	\$ (2,414)	\$53,693	\$ 55,072	\$ (1,379)
Golf Course Maintenance	\$ 69,280	\$ 83,406	\$ (14,126)	\$561,224	\$ 692,874	\$ (131,650)
Administrative	\$ 14,523	\$ 13,815	\$ 708	\$109,190	\$ 119,688	\$ (10,498)
Total Expenditures	<u>\$ 137,141</u>	<u>\$ 148,512</u>	<u>\$ (11,371)</u>	<u>\$ 1,076,506</u>	<u>\$ 1,238,135</u>	<u>\$ (161,629)</u>
Operating Income/(Loss)	<u><u>\$ 34,609</u></u>	<u><u>\$ 34,338</u></u>	<u><u>\$ (270)</u></u>	<u><u>\$ 450,632</u></u>	<u><u>\$ 494,316</u></u>	<u><u>\$ 43,684</u></u>

**Viera East
Community Development District
Detailed Rounds of Golf Report
May-22**

<u>Rounds of Golf</u>				
	Monthly		Year to Date	
<u>Paid Rounds</u>				
Rounds of Golf- Associate Member	380	8%	5,150	12%
Rounds of Golf- CDD Resident	740	15%	7,328	17%
Rounds of Golf- Public	2,169	44%	15,697	37%
Rounds of Golf- Golf Now / EZ Links	677	14%	4,678	11%
Rounds of Golf- Tournaments	-	0%	-	0%
Rounds of Golf- Misc	-	0%	-	0%
Rain Check Issued	(112)	-2%	(759)	-2%
Total Paid Rounds	3,854		32,094	
<u>Member Rounds</u>				
Rounds of Golf- Members	717	14%	6,561	16%
Total Member Rounds	717		6,561	
<u>Comp Rounds</u>				
Rounds of Golf- Staff/Comp	94	2%	726	2%
Rounds of Golf- Other Comp	28	1%	353	1%
Total Comp Rounds	122		1,079	
Rounds of golf - GolfNow/ EZ Links	292	6%	2,263	5%
TOTAL ROUNDS OF GOLF	4,985	100%	41,997	100%

PY - PREVIOUS YEAR			
PY Monthly	PY Year to Date	Vs. PY Monthly	Vs. PY Year to Date
619	5,550	(239)	(400)
799	6,339	(59)	989
2,066	13,438	103	2,259
877	5,625	(200)	(947)
0	0	0	0
0	0	0	0
(64)	(621)	(48)	(138)
4,297	30,331	(443)	1,763
809	6,718	(92)	(157)
809	6,718	(92)	(157)
76	673	18	53
60	727	(32)	(374)
136	1,400	(14)	(321)
302	2,267	(10)	(4)
5,544	40,716	(559)	1,281

<u>Revenues</u>				
	Monthly		Year to Date	
<u>Greens Fee Revenue</u>				
Rounds of Golf- Associate Member	\$13,252	11%	\$217,130	17%
Rounds of Golf- CDD Resident	\$19,400	16%	\$245,303	19%
Rounds of Golf- Public	\$70,695	57%	\$651,849	50%
Rounds of Golf- Golf Now / EZ Links	\$24,410	20%	\$208,934	16%
Rounds of Golf- Tournaments	\$0	0%	\$0	0%
Rounds of Golf- Misc	\$0	0%	\$0	0%
Rain Check Issued	(\$2,872)	-2%	(\$22,921)	-2%
TOTAL GREENS FEE REVENUE	\$124,885	100%	\$1,300,295	100%

PY Monthly	PY Year to Date	Vs. PY Monthly	Vs. PY Year to Date
\$21,262	\$228,791	(\$8,010)	(\$11,661)
\$21,403	\$210,337	(\$2,003)	\$34,966
\$60,545	\$519,950	\$10,150	\$131,899
\$28,486	\$212,241	(\$4,076)	(\$3,307)
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
(\$1,595)	(\$19,270)	(\$1,277)	(\$3,651)
\$130,101	\$1,152,049	(\$5,216)	\$148,246

<u>Average \$ per Round of Golf</u>		
	Monthly	Year to Date
<u>Average \$ per round of Golf</u>		
Rounds of Golf- Associate Member	\$34.87	\$42.16
Rounds of Golf- CDD Resident	\$26.22	\$33.47
Rounds of Golf- Public	\$32.59	\$41.53
Rounds of Golf- Golf Now / EZ Links	\$36.06	\$44.66
Rounds of Golf- Tournaments	\$0.00	\$0.00
Rounds of Golf- Misc	\$0.00	\$0.00
Rain Check Issued	\$25.64	\$30.20
TOTAL - Average \$ per round of Golf	\$32.40	\$40.52

PY Monthly	PY Year to Date	Vs. PY Monthly	Vs. PY Year to Date
\$34.35	\$41.22	\$0.52	\$0.94
\$26.79	\$33.18	(\$0.57)	\$0.29
\$29.31	\$38.69	\$3.29	\$2.83
\$32.48	\$37.73	\$3.57	\$6.93
0	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00
\$24.92	\$31.03	\$0.72	(\$0.83)
\$30.28	\$37.98	\$2.13	\$2.53

	Monthly	Year to Date
Membership Revenue	\$21,006	\$188,230
Average \$ per round of Golf	\$29.30	\$28.69

PY Monthly	PY Year to Date	Vs. PY Monthly	Vs. PY Year to Date
\$13,213	\$157,641	\$7,793	\$30,589
\$16.33	\$23.47	\$12.96	\$5.22

Project Fund	Estimated Original Costs	Changes	Projected Revised Costs	Approved Costs	Remaining	Spent	Status/Estimation
Irrigation System	\$2,080,000	\$351,200	\$2,431,200	\$2,431,200	\$1,141,476	\$1,289,724	Authorization 2021-1 Engineer Approved, Req 20-21, and req 24, Req 28, Req 38, Req 45, 87, 90, 105, 106
Clubhouse	\$580,000	\$20,000	\$600,000	\$432,334	\$167,666	\$218,104	Req 52, 60-64, 66,70, 74, 75, 77, 84, 91, 94, 96, 101, 104, 107
Driving Range Tee	\$20,000	\$77,000	\$97,000	\$96,900	\$100	\$0	
Culvert Repair #7 - Butterfly Valve	\$37,500		\$37,500		\$37,500	\$0	
Cart Path Extensions	\$175,000		\$175,000		\$175,000	\$0	
Maintenance Building Repairs	\$40,000		\$40,000	\$9,730	\$30,270	\$9,730	Req 51, 72
Bunker Renovation & Liners	\$1,090,000	-\$351,200	\$738,800	\$730	\$738,070	\$730	Req 89
Tee Box Renovation	\$150,000	-\$30,000	\$120,000		\$120,000	\$0	
#7 Green	\$65,000		\$65,000		\$65,000	\$0	
Regrass Fairways and Slopes	\$125,000	-\$30,000	\$95,000	\$7,862	\$87,138	\$7,862	Hole #2 Approved - \$7,862.40 - Req 6
Woodside Park Restrooms	\$25,000		\$25,000		\$25,000	\$0	
Golf Course Lake - Banks	\$150,000		\$150,000		\$150,000	\$0	
Pump Station Filter	\$35,000		\$35,000		\$35,000	\$0	
Dog Park	\$55,000	\$9,461	\$64,461	\$64,461	\$0	\$64,461	Req 43, 46, 47, 58, 59, 65, 67, 68, 78, 80, 81, 91, 97, 98, 99, 100
Sidewalk Repair	\$75,000		\$75,000	\$49,399	\$25,601	\$49,399	Req 13, Req 25, Req 48, 71, 73
Contingency	\$180,690	-\$148,489	\$32,201		\$32,201	\$0	
							Req #5, 16-18 for Engineering, Req #11 for \$98,595.16, Req #15 for \$308,358, Req #19, Req 22-23, Req 29 & 30, Reqs 33 and 35, Req 37, Req 44 Project Complete
Bulkheads - COMPLETED	\$375,000	\$344,142	\$719,142	\$719,142	\$0	\$719,142	
Maintenance Equipment - COMPLETED	\$337,000	\$75,669	\$412,669	\$412,669	\$0	\$412,669	Req 4, 7-10, 12, Req 27, Req 34, Req 41, Req 42
							Req 14, Req 26, Req 31, Req 36, Req 39-40, Req 49 and 50, Req 54 and 55, Req 56, 57, 72, 76, 79, 85, 86, 88, 92, 93, 95, 102, 103
Woodside Park Playground - COMPLETED	\$45,000	\$64,612	\$120,192	\$120,192	\$0	\$120,192	
Pavillion - ELIMINATED	\$95,000	-\$95,000	\$0	\$0	\$0	\$0	
Lost Revenue - ELIMINATED	\$287,395	-\$287,395	\$0		\$0	\$0	
	\$6,022,585	\$0	\$6,033,165	\$4,344,619	\$2,830,022	\$2,892,013	