

***Viera East
Community Development District***

Agenda

November 17, 2022

AGENDA

Viera East

Community Development District

219 East Livingston Street, Orlando, FL 32801

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

November 11, 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, November 17, 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 October 27, 2022, Board of Supervisors Meeting
- V. New Business
 - A. Discussion and Consideration of DMI Easement Request
 - B. Presentation of Fiscal Year 2021 Audit Report, Grau & Associates
- VI. Old Business
 - A. Action Items List
- VII. Staff Reports
 - A. General Manager's Report
 - B. District Manager's Report
 - C. Lifestyle/Marketing Report
 - D. Restaurant Report
- VIII. Treasurer's Report – Consideration of Financial Statements
 - A. Approval of Check Register
 - B. Consideration of Requisitions No. 141- 143
- IX. Supervisor's Requests
- X. Adjournment

MINUTES

to be provided under separate cover

SECTION V

SECTION A

Prepared by and return to:
Joseph A. Probasco, Esq.
1801 N. Highland Avenue
Tampa, Florida 33602

ACCESS EASEMENT AGREEMENT

This ACCESS EASEMENT AGREEMENT (this “**Agreement**”), dated as of _____, 2022 (the “**Effective Date**”), is entered into between VIERA EAST COMMUNITY DEVELOPMENT DISTRICT, a Florida special purpose government entity, having an address at 219 E. Livingston Street, Orlando, Florida 32801 (hereinafter, the “**Grantor**”), and DMI NEBRASKA, LLC, a Florida limited liability company, having an address at P.O. Box 7078 Wesley Chapel, Florida 33545 (hereinafter, the “**Grantee**”).

WITNESSETH:

WHEREAS, Grantor is the fee owner of certain land located in the City of Rockledge, County of Brevard and State of Florida, hereinafter referred to as “**Parcel A**,” and more particularly described on Exhibit “A” attached hereto and made a part hereof;

WHEREAS, Grantee is the fee owner of certain land located in the City of Rockledge, County of Brevard and State of Florida, hereinafter referred to as “**Parcel B**,” and more particularly described on Exhibit “B” attached hereto and made a part hereof;

WHEREAS, Grantee desires for Grantor to grant to Grantee a vehicular and pedestrian access easement over a portion of Parcel A, and Grantor is willing to grant to Grantee an easement for vehicular and pedestrian access over such portion of Parcel A (the “**Easement Area**”), as more particularly described by a metes and bounds description and a diagrammatic sketch depicting the Easement Area on Exhibit “C” attached hereto and made a part hereof;

NOW, THEREFORE, for One Hundred and No/100 Dollars (\$100.00) and other good and valuable consideration paid by Grantee to Grantor and the mutual covenants, terms, and conditions set forth herein, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

1. Recitals. The foregoing recitals are true and correct in their entirety, and are incorporated herein by reference.
2. Grant of Easement; Easement Fee. Grantor hereby grants and conveys to Grantee, its heirs, legal representatives, successors, and assigns, a perpetual, non-exclusive access easement for vehicular and pedestrian ingress, egress and access (the “**Easement**”) on, over, across, under and through the Easement Area, for the limited purpose of allowing Grantee and Grantee’s agents, employees, contractors, subcontractors, agents, guests and invitees (collectively, “**Grantee’s Permitted Parties**”) vehicular and pedestrian access to Parcel B. Notwithstanding the foregoing, the Easement specifically excludes: (i)

construction and heavy equipment ingress, egress and access; and (ii) parking of any cars within the Easement Area. Grantee shall pay to Grantor a one-time, non-refundable fee of Two Thousand Five Hundred and No/100 Dollars (\$2,500.00) upon execution of this Agreement.

3. Use of Easement Area. Subject to the limitations set forth above, Grantee shall use the Easement Area only for the limited purposes of vehicular and pedestrian ingress, egress and access, and shall not extend the Easement to benefit any property other than Grantee's Property. At all times during the term of this Agreement, Grantee's use of the Easement Area shall comply with all applicable laws, codes, rules, orders, permits and approvals. Grantee shall be solely responsible for obtaining any and all permits or approvals necessary for Grantee's use, enjoyment, maintenance or repair of the Easement Area as contemplated by this Agreement.

4. "As-Is." Grantor makes no representation or warranty, express or implied, with respect to the Easement Area or the physical condition thereof, including, without limitation, the suitability of same for the purposes contemplated by this Agreement. Further, the Easement is granted to and accepted by Grantee in its "AS IS, WHERE IS" condition and without any warranty or representation, express or implied, by Grantor as to the condition or suitability of the Easement for Grantee's purposes, uses or otherwise. Grantee acknowledges that the Easement granted herein is subject to all easements, restrictions, reservations and all other matters of record.

5. Maintenance and Repair. Grantee hereby assumes the obligation, including all costs and expenses, to maintain and repair the Easement Area and all improvements located therein, in accordance with all applicable laws, codes, rules, orders, permits and approvals. In addition to the foregoing, Grantee shall perform necessary maintenance so as to keep the Easement Area at all times in the same condition as existed on the Effective Date of this Agreement. If, in Grantor's reasonable discretion, Grantee fails to maintain and repair the Easement Area as required by this Section, Grantor shall provide Grantee written notice of such default (the **"Initial Notice Letter"**) specifying the nature of such default, and Grantee shall cure such default within thirty (30) days of Grantor's delivery of written notice to Grantee, provided that this thirty (30) day period shall be extended for a reasonable period of time not to exceed ninety (90) days if the default is not reasonably capable of cure within said thirty (30) day period and Grantee proceeds to diligently cure the default. If Grantee fails to cure the default set forth in the Initial Notice Letter, Grantor may either: (a) cure the default at Grantee's expense, and Grantee shall reimburse Grantor for the cost thereof promptly upon receipt of Grantor's written demand and such amount shall bear interest at a rate of ten percent (10%) per annum accruing from the date of payment by Grantor until reimbursed by Grantee, or (b) issue a second notice written with a warning in bold at the top of the front-page reading "NOTICE OF FAILURE TO MAINTAIN EASEMENT AND POTENTIAL FORFEITURE OF EASEMENT" (the **"Second Notice"**). If Grantee fails to cure the default within thirty (30) days of the Second Notice, Grantor may, as Grantor's sole remedy, terminate this Easement by providing written notice of such termination to Grantee, and Grantee shall thereafter cooperate with Grantor in the execution of documentation necessary to terminate this Easement in the public records of Brevard County, Florida. For purposes of this Section, written notice from Grantor shall be given in accordance with Section 18 and via email to David M. Mitchell at dmitchell@davemitchell.com with a copy to Joseph A. Probasco at jprobasco@bushross.com. Nothing in this Section shall be construed as permitting Grantee to construct any new improvements, or enlarge any existing improvements, within the Easement Area, without Grantor's prior written consent, which consent may be withheld at Grantor's sole discretion.

6. No Liens. Grantee shall keep the Easement Area free and clear of all liens and encumbrances arising from the exercise by Grantee of its rights under this Agreement. In the event such liens attach to the Easement Area, Grantee shall immediately pay and remove or bond off the same. If Grantee causes or allows any such liens to be placed upon the Easement Area or any other property of Grantor and fails to pay and remove or bond off same within fifteen (15) days of receiving written notice of the lien, in addition to Grantor's rights or remedies Grantor may have hereunder, Grantor shall have the right to satisfy the lien and be reimbursed by Grantee for any and all sums paid, including interest at the rate of ten percent (10%) per annum accruing from the date of payment by Grantor until reimbursed by Grantee, and all reasonable costs and expenses incurred by Grantor in connection therewith. Nothing in this Agreement is intended or shall be construed as Grantor having agreed to subject any of their property or premises to liability under any mechanic's or other similar lien law.

7. Reservation of Rights. All right, title, and interest in and to the Easement Area under this Agreement, which Grantor may use and enjoy without interfering with the rights conveyed by this Agreement, are reserved to Grantor. Grantor shall have the right to grant additional easement rights in the Easement Area, provided that the same shall not unreasonably interfere with, or otherwise adversely affect in a material manner, any of Grantee's rights herein.

8. Grantor's Use of Property. Grantor reserves the right to use Parcel A in any manner and for any purpose that does not interfere with Grantee's use of the Easement.

9. Relocation. Grantor may, upon thirty (30) day prior written notice to Grantee, relocate all or any portion of the Easement at Grantor's sole cost and expense, provided Grantor provides Grantee with a reasonably acceptable alternate easement across a portion of Grantor's property that provides at least the same level of service as the Easement. Upon such relocation, Grantor and Grantee will enter into an amendment to or termination of this Agreement, as applicable, to effectuate the relocation of the Easement.

10. Transferability. The parties to this Agreement hereby acknowledge and agree that the easements and other rights or obligations conferred by this Agreement are intended to, and do, constitute covenants that run with the land and shall inure to the benefit of and be binding upon the parties and their respective grantees, heirs, successors, and assigns.

11. Default and Remedies. In addition to any other remedy provided by this Agreement, in the event of a default by Grantor or Grantee, the non-defaulting party may seek any and all remedies permitted by law or in equity.

12. Insurance. Grantee shall maintain, at its expense, and keep in force at all times during the term of this Agreement, a policy of comprehensive general public liability insurance, including a contractual liability endorsement, and personal injury liability coverage, in such amounts and from an insurer acceptable to Grantor, which shall include coverage against claims for any injury, death, or damage to persons or property occurring on, in, or about the Easement Area with respect to the Easement Area and Grantee's use therein. Grantor and its agents, contractors, tenants, and any other third parties required by Grantor, shall be named as additional insureds on such insurance policies. Prior to making any entry onto Parcel A, Grantee shall furnish to Grantor: (a) a certificate of insurance evidencing the foregoing

coverages, and providing that such insurance policy may not be cancelled on less than thirty (30) days prior written notice to Grantor; and (b) proof of payment of the insurance premium.

13. Abandonment. In the event Grantee or its successors and assigns abandon or terminate their use of the easement or all of the improvements within the Easement Area for a period of three (3) consecutive months, this Agreement and all easement rights granted hereunder shall terminate and revert back to Grantor. For the purposes of this Section, "abandon" shall mean non-use of the Easement or any associated improvements.

14. Grantor Not Liable. In no event shall Grantor be liable for any damage to, or loss of personal property or equipment sustained by Grantee or any of Grantee's Permitted Parties within the Easement Area, whether or not it is insured, even if such loss is caused by the negligence of Grantor.

15. Limitation of Damages. NOTWITHSTANDING ANYTHING TO THE CONTRARY CONTAINED IN THIS AGREEMENT, IN THE EVENT OF A DEFAULT BY GRANTOR HEREUNDER, OR FOR ANY OTHER REASON, GRANTOR SHALL NOT BE LIABLE TO GRANTEE FOR ANY INDIRECT, PUNITIVE, SPECIAL, CONSEQUENTIAL, OR INCIDENTAL DAMAGES WHATSOEVER, INCLUDING LOSS OF GOODWILL OR LOSS OF PROFITS.

16. Indemnification. Grantee shall indemnify, defend, and hold Grantor harmless from and against any and all losses, costs, damages, liens, claims, liabilities, or expenses (including, but not limited to, reasonable attorneys' fees, court costs, and disbursements) incurred by Grantor arising from or by reason of this Agreement or Grantee and Grantee's Permitted Parties' access to, or use of Easement and the Easement Area.

17. Attorneys' Fees. In the event of any dispute between the parties regarding the enforcement or effect of this Agreement, including one subject to arbitration, the non-prevailing party in any such dispute shall pay the prevailing party's reasonable attorneys' fees and costs incurred. In the event of arbitration, the fees of the arbitrator and the cost of the arbitration shall be paid by the non-prevailing party. In the event that neither party wholly prevails, the court or arbitrator, as applicable, may apportion the costs or fees as the court or arbitrator deems appropriate.

18. Notice. Unless specifically stated otherwise in this Agreement, all notices, waivers, and demands required or permitted hereunder shall be in writing and delivered to the addresses set forth below, by one of the following methods: (a) hand delivery, whereby delivery is deemed to have occurred at the time of delivery; (b) a nationally recognized overnight courier company, whereby delivery is deemed to have occurred the business day following deposit with the courier; (c) registered United States mail, signature required and postage-prepaid, whereby delivery is deemed to have occurred on the third business day following deposit with the United States Postal Service; or (d) electronic transmission (facsimile or email) provided that the transmission is completed no later than 4:00 p.m. EST on a business day and the original also is sent via overnight courier or United States Mail, whereby delivery is deemed to have occurred at the end of the business day on which electronic transmission is completed.

to Grantor:

VIERA EAST COMMUNITY DEVELOPMENT
DISTRICT

Attn:

219 E. Livingston Street

Orlando, Florida 32801

Telephone:

Email:

to Grantee:

DMI NEBRASKA, LLC

P.O. Box 7078

Wesley Chapel, Florida 33545

Telephone: (813)-391-3597

Email: dmitchell@davemitchell.com

Any party may change its address for purposes of this Section by giving written notice as provided in this Section. All notices and demands delivered by a party's attorney on a party's behalf shall be deemed to have been delivered by said party. Notices shall be valid only if served in the manner provided in this Section.

19. Amendment. This Agreement may not be modified, amended, or terminated except in a writing signed by each party hereto.

20. Time of the Essence. Both parties agree that time is of the essence and that time specifications contained herein shall be strictly construed.

21. Governing Law. THIS AGREEMENT SHALL BE GOVERNED AND CONSTRUED IN ACCORDANCE WITH THE LAWS OF THE STATE OF FLORIDA. EACH PARTY HERETO AGREES THAT ALL ACTIONS OR PROCEEDINGS ARISING IN CONNECTION WITH THIS AGREEMENT AND THE TRANSACTIONS CONTEMPLATED HEREBY SHALL BE TRIED AND LITIGATED IN STATE OR FEDERAL COURTS LOCATED IN THE STATE OF FLORIDA, UNLESS SUCH ACTIONS OR PROCEEDINGS ARE REQUIRED TO BE BROUGHT IN ANOTHER COURT TO OBTAIN SUBJECT MATTER JURISDICTION OVER THE MATTER IN CONTROVERSY. TO THE EXTENT PERMITTED BY LAW, EACH PARTY HERETO IRREVOCABLY WAIVES ANY RIGHT ANY PARTY HERETO MAY HAVE TO ASSERT THE DOCTRINE OF FORUM NON CONVENIENS, TO ASSERT THAT ANY PARTY HERETO IS NOT SUBJECT TO THE JURISDICTION OF THE AFORESAID COURTS, OR TO OBJECT TO VENUE TO THE EXTENT ANY PROCEEDING IS BROUGHT IN ACCORDANCE WITH THIS SECTION. SERVICE OF PROCESS, SUFFICIENT FOR PERSONAL JURISDICTION IN ANY ACTION AGAINST ANY PARTY HERETO, MAY BE MADE BY REGISTERED OR CERTIFIED MAIL, RETURN RECEIPT REQUESTED, TO ANY SUCH PARTY'S ADDRESS INDICATED IN SECTION 18 OF THIS AGREEMENT.

22. Counterparts. This Agreement may be executed by the parties hereto in separate counterparts, each of which when so executed and delivered shall be deemed an original for all purposes, and all such counterparts shall together constitute but one and the same instrument.

23. Authority. The undersigned each represent and warrant that they have are the duly authorized representatives of the signing party.

24. Further Cooperation. Each of the signatories to this Agreement agree to execute such other documents and to perform such other acts as may be reasonably necessary or desirable to further the expressed intent and purpose of this Agreement.

[SIGNATURE PAGE FOLLOWS]

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed as of the date first written above.

Witnesses:

GRANTOR

VIERA EAST COMMUNITY
DEVELOPMENT DISTRICT,
a Florida special purpose government entity

Print Name: _____

By: _____
Print Name: _____
Title: _____

Print Name: _____

STATE OF FLORIDA
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization, this ____ day of _____, 2022, by _____, as _____ of VIERA EAST COMMUNITY DEVELOPMENT DISTRICT, a Florida special purpose government entity, on behalf of said entity, who ☐ is personally known to me or ☐ produced _____ as identification.

Signature of Notary

Printed Name of

Notary: _____
Commission No. _____
Expiration: _____

[SIGNATURE PAGE TO ACCESS EASEMENT AGREEMENT]

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed as of the date first written above.

Witnesses:

GRANTEE

DMI NEBRASKA, LLC,
a Florida limited liability company

Print Name: _____

By: _____
David M. Mitchell, Manager

Print Name: _____

STATE OF FLORIDA
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization, this _____ day of _____, 2022, by David M. Mitchell, as Manager of DMI NEBRASKA, LLC, a Florida limited liability company, on behalf of said company, who ☐ is personally known to me or ☐ produced _____ as identification.

Signature of Notary

Printed Name of

Notary: _____

Commission No.

Expiration: _____

[SIGNATURE PAGE TO ACCESS EASEMENT AGREEMENT]

Exhibit A
LEGAL DESCRIPTION OF PARCEL A

Parcel ID No.: 25-36-35-00-250

Legal Description:

EXHIBIT B
LEGAL DESCRIPTION OF PARCEL B

Parcel ID No.: 25-36-25-00-775

Legal Description:

A parcel of land lying in the Northwest Quarter of the Southeast Quarter of Section 35, Township 25 South, Range 36 East, Brevard County, Florida, being more particularly described as follows:

COMMENCE at the Southeast corner of the Northwest 1/4 of the Southeast 1/4 of said Section 35; thence South 89 degrees 16 minutes 58 seconds West along the South line of said Northwest 1/4, and the North line of HOLIDAY SPRINGS AT SUNTREE, according to the Plat thereof, as recorded in Plat Book 28, Page 73, of the Public Records of Brevard County, Florida, a distance of 752.96 feet to the intersection with the West right of way line of Turtle mound Road (100 foot right of way per Official Records Book 2409, Page 2153, of the Public Records of Brevard County, Florida); thence continue South 89 degrees 16 minutes 58 seconds West along said South line of the said Northwest 1/4 and said North line of HOLIDAY SPRINGS AT SUNTREE, a distance of 217.84 feet to the POINT OF BEGINNING of the herein described parcel; thence continue South 89 degrees 16 minutes 58 seconds West along said Northwest 1/4 and said North line of HOLIDAY SPRINGS AT SUNTREE a distance of 356.94 feet; thence North 00 degrees 18 minutes 21 seconds East a distance of 205.00 feet; thence North 89 degrees 16 minutes 58 seconds East parallel with the said South line of the Northwest 1/4 of the Southeast 1/4 of Section 35, a distance of 257.04 feet; thence North 00 degrees 20 minutes 13 seconds East a distance of 95.00 feet; thence North 89 degrees 16 minutes 58 seconds East parallel with the said South line of the Northwest Quarter of the Southeast Quarter of Section 35, a distance of 317.85 feet; thence South 00 degrees 20 minutes 13 seconds West along said West right of way, a distance of 100.00 feet; thence South 89 degrees 16 minutes 58 seconds West a distance of 217.84 feet; thence South 00 degrees 20 minutes 13 seconds West a distance of 200.00 feet to the POINT OF BEGINNING.

LESS AND EXCEPT lands described in Warranty Deed recorded in Official Records Book 3618, Page 4923, also **LESS AND EXCEPT** Road Right of Way for Viera Boulevard.

EXHIBIT C
LEGAL DESCRIPTION OF EASEMENT AREA

See attached.

SECTION B

**VIERA EAST
COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2021**

**VIERA EAST COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA**

TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3-6
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements:	
Statement of Net Position	7
Statement of Activities	8
Fund Financial Statements:	
Balance Sheet – Governmental Funds	9
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position	10
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	11
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	12
Statement of Net Position – Proprietary Fund	13
Statement of Revenues, Expenses and Changes in Net Position – Proprietary Fund	14
Statement of Cash Flows – Proprietary Fund	15-16
Notes to Financial Statements	17-29
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund	30
Notes to Required Supplementary Information	31
OTHER INFORMATION	
Data Elements required by FL Statute 218.39 (3) (c)	32
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	33-34
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	35
MANAGEMENT LETTER PURSUANT TO THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	36-37



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Viera East Community Development District
Brevard County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of Viera East Community Development District, Brevard County, Florida ("District") as of and for the fiscal year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities and each major fund of the District as of September 30, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The information for compliance with FL Statute 218.39 (3) (c) is not a required part of the basic financial statements. The information for compliance with FL Statute 218.39 (3) (c) has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 3, 2022, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

November 3, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Viera East Community Development District, Brevard County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2021. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets plus deferred outflows of resources at the close of the most recent fiscal year resulting in a net position deficit balance of (\$1,986,768).
- The change in the District's total net position in comparison with the prior fiscal year was \$2,480,281, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2021, the District's governmental funds reported combined ending fund balances of \$6,247,736, a decrease of \$(1,370,791) in comparison with the prior fiscal year. A portion of fund balance is restricted for debt service, non-spendable for prepaid items, assigned to capital reserves and subsequent year's expenditures and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Both of the government-wide financial statements distinguish functions of the District that are principally supported by assessments (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the District include general government and physical environment functions. The business-type activities of the District include recreational activities which includes a golf course.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into two categories: governmental funds and proprietary funds.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflow of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund and capital projects fund, all of which are considered to be major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Proprietary Fund

The District maintains one type of proprietary fund, an enterprise fund. An enterprise fund is used to report the same function presented as business-type activities in the government-wide financial statements. The District uses an enterprise fund to account for the operations of the golf course and related recreational facilities within the District.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, liabilities exceeded assets plus deferred outflows of resources at the close of the most recent fiscal year.

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure); less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

Key components of the District's net position are reflected in the following table:

NET POSITION SEPTEMBER 30,						
	Governmental Activities		Business-type Activities		Total	
	(Restated)				(Restated)	
	2021	2020	2021	2020	2021	2020
Current and other assets	\$ 6,302,338	\$ 7,651,898	\$ 1,148,664	\$ 679,827	\$ 7,451,002	\$ 8,331,725
Capital assets, net of depreciation	2,196,868	1,271,855	1,098,407	1,138,839	3,295,275	2,410,694
Total assets	8,499,206	8,923,753	2,247,071	1,818,666	10,746,277	10,742,419
Deferred outflows of resources	22,554	45,107	107,068	130,973	129,622	176,080
Current liabilities	184,125	2,338,130	677,393	608,184	861,518	2,946,314
Long-term liabilities	9,987,283	9,982,648	2,013,866	2,456,586	12,001,149	12,439,234
Total liabilities	10,171,408	12,320,778	2,691,259	3,064,770	12,862,667	15,385,548
Net position						
Net investment in capital assets	(7,767,861)	(3,793,246)	(1,253,391)	(1,273,642)	(9,021,252)	(5,066,888)
Restricted	5,618,534	332,575	233,488	-	5,852,022	332,575
Unrestricted	499,679	108,753	682,783	158,511	1,182,462	267,264
Total net position	\$ (1,649,648)	\$ (3,351,918)	\$ (337,120)	\$ (1,115,131)	\$ (1,986,768)	\$ (4,467,049)

The District's net position increased during the most recent fiscal year. The majority of the increase represents the extent to which ongoing program revenues exceeded the cost of operations and depreciation expense.

Key elements of the change in net position are reflected in the following table:

CHANGES IN NET POSITION FOR THE FISCAL YEAR END SEPTEMBER 30,						
	Governmental Activities		Business-type Activities		Total	
	(Restated)				(Restated)	
	2021	2020	2021	2020	2021	2020
Revenues:						
Program revenues						
Charges for services	\$ 3,184,454	\$ 3,184,454	\$ 2,714,190	\$ 2,333,271	\$ 5,898,644	\$ 5,517,725
Operating grants and contributions	84	-	-	-	84	-
Capital grants and contributions	75,166	-	-	-	75,166	-
General revenues						
Unrestricted investment earnings	113	4,100	17	249	130	4,349
Miscellaneous	59,280	56,280	-	39,814	59,280	96,094
Total revenues	3,319,097	3,244,834	2,714,207	2,373,334	6,033,304	5,618,168
Expenses:						
General government	216,378	224,920	-	-	216,378	224,920
Physical environment	1,007,945	1,031,024	-	-	1,007,945	1,031,024
Recreational	-	-	1,779,294	2,027,859	1,779,294	2,027,859
Interest	416,728	1,012,778	132,678	-	549,406	1,012,778
Total expenses	1,641,051	2,268,722	1,911,972	2,027,859	3,553,023	4,296,581
Transfers	24,224	5,429	(24,224)	(5,429)	-	-
Change in net position	1,702,270	981,541	778,011	340,046	2,480,281	1,321,587
Net position - beginning (restated)	(3,351,918)	(4,333,459)	(1,115,131)	(1,455,177)	(4,467,049)	(5,788,636)
Net position - ending	\$ (1,649,648)	\$ (3,351,918)	\$ (337,120)	\$ (1,115,131)	\$ (1,986,768)	\$ (4,467,049)

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Governmental activities

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2021 was \$1,641,051. The costs of the District's activities were primarily funded by program revenues. Program revenues were comprised primarily of assessments for both the current and prior fiscal years. The District also received funds for administrative fees to the golf fund.

Business-type activities

Business-type activities reflect the operations of the golf course and related recreational facilities within the District. The cost of operations is covered primarily by charges to customers. The District also receives revenues from assessments on residents of the District.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures for the fiscal year ended September 30, 2021 exceeded appropriations by \$(14,769). The over expenditures were funded by available fund balance.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2021, the District had \$12,221,673 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$10,024,805 has been taken, which resulted in a net book value of \$2,196,868. The District's business-type activities reported net capital assets of \$1,098,407. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2021, the District had \$9,950,000 in Bonds outstanding for its governmental activities. For business-type activities, the District had Bonds outstanding of \$2,470,000. More detailed information about the District's capital debt is presented in the notes of the financial statements.

At September 30, 2021, the District had \$82,561 in capital leases for its governmental activities. More detailed information about the District's capital leases is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will remain fairly constant. Golf and recreational activities are expected to increase.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Viera East Community Development District's Finance Department at 219 East Livingston Street, Orlando, Florida 32801.

**VIERA EAST COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2021**

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash	\$ 572,500	\$ 382,194	\$ 954,694
Investments	121,659	-	121,659
Internal balances	(241,341)	241,341	-
Accounts receivable	-	3,309	3,309
Inventories	-	43,571	43,571
Prepaid items	13,759	121,946	135,705
Restricted assets:			
Investments	5,835,761	284,258	6,120,019
Capital assets:			
Nondepreciable	1,299,742	872,830	2,172,572
Depreciable, net	897,126	225,577	1,122,703
Total assets	8,499,206	2,175,026	10,674,232
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charge on refunding (debit)	22,554	107,068	129,622
Total deferred outflows of resources	22,554	107,068	129,622
LIABILITIES			
Accounts payable and accrued expense	54,602	35,405	90,007
Unearned revenue	-	61,189	61,189
Customer deposits	-	2,092	2,092
Other liabilities	-	10,892	10,892
Accrued interest payable	129,523	50,770	180,293
Non-current liabilities:			
Due within one year	2,288,452	445,000	2,733,452
Due in more than one year	7,698,831	2,013,866	9,712,697
Total liabilities	10,171,408	2,619,214	12,790,622
NET POSITION			
Net investment in capital assets	(7,767,861)	(1,253,391)	(9,021,252)
Restricted for debt service	834,327	233,488	1,067,815
Restricted for capital projects	4,784,207	-	4,784,207
Unrestricted	499,679	682,783	1,182,462
Total net position	\$ (1,649,648)	\$ (337,120)	\$ (1,986,768)

See notes to the financial statements

**VIERA EAST COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position		Total
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	
Primary government:							
Governmental activities:							
General government	\$ 216,378	\$ 216,378	\$ -	\$ -	\$ -	\$ -	\$ -
Physical environment	1,007,945	591,779	-	75,166	(341,000)	-	(341,000)
Interest on long-term debt	416,728	2,376,297	84	-	1,959,653	-	1,959,653
Total governmental activities	1,641,051	3,184,454	84	75,166	1,618,653	-	1,618,653
Business-type activities:							
Recreational	1,779,294	2,112,071	-	-	-	332,777	332,777
Interest on long-term debt	132,678	602,119	-	-	-	469,441	469,441
Total business-type activities	1,911,972	2,714,190	-	-	-	802,218	802,218
General revenues:							
Unrestricted investment earnings					113	17	130
Miscellaneous					59,280	-	59,280
Total general revenues					59,393	17	59,410
Transfers					24,224	(24,224)	-
Change in net position					1,702,270	778,011	2,480,281
Net position - beginning (restated)					(3,351,918)	(1,115,131)	(4,467,049)
Net position - ending					\$ (1,649,648)	\$ (337,120)	\$ (1,986,768)

See notes to the financial statements

**VIERA EAST COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021**

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
ASSETS				
Cash	\$ 572,500	\$ -	\$ -	\$ 572,500
Investments	121,659	972,971	4,862,790	5,957,420
Due from other funds	161,868	24,831	-	186,699
Prepaid items	13,759	-	-	13,759
Total assets	<u>\$ 869,786</u>	<u>\$ 997,802</u>	<u>\$ 4,862,790</u>	<u>\$ 6,730,378</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 54,602	\$ -	\$ -	\$ 54,602
Due to other funds	315,505	33,952	78,583	428,040
Total liabilities	<u>370,107</u>	<u>33,952</u>	<u>78,583</u>	<u>482,642</u>
Fund balances:				
Nonspendable:				
Prepaid items	13,759	-	-	13,759
Restricted for:				
Debt service	-	963,850	-	963,850
Capital projects	-	-	4,784,207	4,784,207
Assigned to:				
Subsequent year's expenditures	42,948	-	-	42,948
Capital reserves	306,394	-	-	306,394
Unassigned	136,578	-	-	136,578
Total fund balances	<u>499,679</u>	<u>963,850</u>	<u>4,784,207</u>	<u>6,247,736</u>
Total liabilities and fund balances	<u>\$ 869,786</u>	<u>\$ 997,802</u>	<u>\$ 4,862,790</u>	<u>\$ 6,730,378</u>

See notes to the financial statements

**VIERA EAST COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2021**

Total fund balances - governmental funds \$ 6,247,736

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	12,221,673	
Accumulated depreciation	<u>(10,024,805)</u>	2,196,868

Deferred charges on refunding of long-term debt are shown as deferred outflows/inflows of resources in the government-wide financial statements; however, this amount is expensed in the governmental fund financial statements.

22,554

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable	(129,523)	
Bonds and note payable	<u>(9,987,283)</u>	<u>(10,116,806)</u>

Net position of governmental activities		<u>\$ (1,649,648)</u>
---	--	-----------------------

See notes to the financial statements

**VIERA EAST COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
REVENUES				
Assessments	\$ 808,157	\$ 2,376,297	\$ -	\$ 3,184,454
Interest income	113	84	266	463
Miscellaneous	59,280	-	-	59,280
Total revenues	867,550	2,376,381	266	3,244,197
EXPENDITURES				
Current:				
General government	198,251	-	-	198,251
Physical environment	633,216	-	-	633,216
Debt service:				
Principal	23,029	2,140,000	-	2,163,029
Interest	5,472	396,275	-	401,747
Capital outlay	18,127	-	1,224,842	1,242,969
Total expenditures	878,095	2,536,275	1,224,842	4,639,212
Excess (deficiency) of revenues over (under) expenditures	(10,545)	(159,894)	(1,224,576)	(1,395,015)
OTHER FINANCING SOURCES (USES)				
Transfers in/(out)	24,224	-	-	24,224
Total other financing sources (uses)	24,224	-	-	24,224
Net change in fund balances	13,679	(159,894)	(1,224,576)	(1,370,791)
Fund balances - beginning	486,000	1,123,744	6,008,783	7,618,527
Fund balances - ending	\$ 499,679	\$ 963,850	\$ 4,784,207	\$ 6,247,736

See notes to the financial statements

**VIERA EAST COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

Net change in fund balances - total governmental funds	\$ (1,370,791)
--	----------------

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

Governmental funds report capital outlays as expenditures; however, the cost of capital assets is eliminated in the statement of activities and capitalized in the statement of net position.	1,224,842
---	-----------

The statement of activities reports noncash contributions as revenues, but these revenues are not reported in the governmental fund financial statements.	74,900
---	--------

Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	2,163,029
---	-----------

Expenses reported in the statement of activities that do not require the use of current financial resources are not reported as expenditures in the funds. The details of the differences are as

Depreciation of capital assets	(374,729)
Amortization of deferred amount on refunding	(22,553)
Amortization of original issue discount/premium	(5,569)
Change in accrued interest	13,141

Change in net position of governmental activities	<u>\$ 1,702,270</u>
---	---------------------

See notes to the financial statements

**VIERA EAST COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA
STATEMENT OF NET POSITION - PROPRIETARY FUND
SEPTEMBER 30, 2021**

ASSETS

Current assets:

Cash and equivalents	\$ 382,194
Accounts receivable	3,309
Due from other funds	313,386
Inventories	43,571
Prepaid items and deposits	121,946
Total current assets	<u>864,406</u>

Noncurrent assets:

Restricted assets:

Investments	284,258
-------------	---------

Capital assets:

Land	872,830
Buildings	773,247
Improvements other than buildings	5,187,208
Machinery and equipment	1,434,704
Less accumulated depreciation	<u>(7,169,582)</u>
Total capital assets (net of depreciation)	<u>1,098,407</u>
Total noncurrent assets	<u>1,382,665</u>
Total assets	<u>2,247,071</u>

DEFERRED OUTFLOWS OF RESOURCES

Deferred charge on refunding	<u>107,068</u>
Total deferred outflows of resources	<u>107,068</u>

LIABILITIES

Current liabilities:

Accounts payable	35,405
Unearned revenue	61,189
Other liabilities	10,892
Customer deposits	2,092
Due to other funds	72,045
Payable from restricted assets:	
Accrued bond interest payable	50,770
Bonds payable	<u>445,000</u>
Total current liabilities	<u>677,393</u>

Noncurrent liabilities

Bonds payable	<u>2,013,866</u>
Total noncurrent liabilities	<u>2,013,866</u>
Total liabilities	<u>2,691,259</u>

NET POSITION

Net investment in capital assets	(1,253,391)
Restricted	233,488
Unrestricted	<u>682,783</u>
Total net position	<u>\$ (337,120)</u>

See notes to the financial statements

**VIERA EAST COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
FUND NET POSITION - PROPRIETARY FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

Operating revenues:	
Charges for services:	
Golf Course	\$ 2,107,644
Other	4,427
Total operating revenues	<u>2,112,071</u>
Operating expenses:	
Golf Course	1,381,245
Administrative and other	324,437
Depreciation and amortization	73,612
Total operating expenses	<u>1,779,294</u>
Operating income (loss)	<u>332,777</u>
Nonoperating revenues (expenses):	
Assessment revenue	602,119
Interest income	17
Interest expense	(132,678)
Total nonoperating revenues (expenses)	<u>469,458</u>
Transfer in (out)	(24,224)
Change in net position	778,011
Total net position - beginning	<u>(1,115,131)</u>
Total net position - ending	<u><u>\$ (337,120)</u></u>

See notes to the financial statements

**VIERA EAST COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA
STATEMENT OF CASH FLOWS - PROPRIETARY FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

CASH FLOW FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 2,106,722
Payments for goods and services	(1,268,236)
Payments to employees	(628,890)
Net cash provided (used) by operating activities	<u>209,596</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Proceeds from assessments	602,119
Purchase of capital assets	(6,995)
Transfers in	(24,224)
Principal paid	(425,000)
Interest paid	(140,418)
Net cash provided (used) by capital and related financing activities	<u>5,482</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of investments	(25)
Interest income	17
Net cash provided (used) by investing activities	<u>(8)</u>
Net increase (decrease) in cash and cash equivalents	215,070
Cash and cash equivalents - October 1	<u>167,124</u>
Cash and cash equivalents - September 30	<u><u>\$ 382,194</u></u>

(Continued)

See notes to the financial statements

**VIERA EAST COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA
STATEMENT OF CASH FLOWS - PROPRIETARY FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021
(Continued)**

RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	
Operating income (loss)	\$ 332,777
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Depreciation and amortization	73,612
(Increase)/Decrease in:	
Accounts receivable	1,104
Due from other funds	(260,101)
Prepaid items and deposits	(22,572)
Inventory	27,827
Increase/(Decrease) in:	
Accounts payable	17,850
Accrued wages	(27,924)
Due to other funds	72,045
Customer deposits	(206)
Other liabilities	1,431
Unearned revenue	(6,247)
Total adjustments	<u>(123,181)</u>
Net cash provided (used) by operating activities	<u>\$ 209,596</u>

See notes to the financial statements

**VIERA EAST COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Viera East Community Development District ("District") was created on April 16, 1991 by the Florida Land and Water Adjudicatory Commission by Chapter 42M-1, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by registered voters, as provided by F. S. Chapter 190.006. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on benefited property within the District. Operating and maintenance assessments are based upon the adopted budget and levied annually at a public hearing of the District. Debt service assessments are levied when Bonds are issued and assessed and collected on an annual basis. The District may collect assessments directly or utilize the uniform method of collection under Florida Statutes. Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are mailed by the County Tax Collector on November 1 and due on or before March 31 of each year. Property owners may prepay a portion or all of the debt service assessments on their property subject to various provisions in the Bond documents.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

Capital Projects Fund

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

The District reports the following major proprietary fund:

Recreation Fund

The recreation fund accounts for the operation of a public golf course, restaurant and pro shop that are financed and supported primarily by user charges.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District's enterprise fund are charges to customers for sales and services. Operating expenses of the enterprise fund include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

The State Board of Administration's ("SBA") Local Government Surplus Funds Trust Fund ("Florida PRIME") is a "2a-7 like" pool. A "2a-7 like" pool is an external investment pool that is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a-7 of the Investment Company Act of 1940, which comprises the rules governing money market funds. Thus, the pool operates essentially as a money market fund. The District has reported its investment in Florida PRIME at amortized cost for financial reporting purposes.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured and any unspent Bond proceeds are required to be held in investments as specified in the Bond Indenture.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Inventories and Prepaid Items

Inventories are recorded at cost using the first-in first-out method for restaurant related items and the average cost method for items sold at the Pro Shop. In the governmental funds, inventories are recorded as expenditures at the time of purchase.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets, which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the governmental activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition cost.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Furniture and fixtures	5 - 7
Improvements other than buildings	15
Buildings	20
Infrastructure	30
Machinery and equipment	3 - 7

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

Refundings of Debt

For current refundings and advance refundings resulting in the defeasance of debt, the difference between the reacquisition price and the net carrying amount of the old debt is reported as a deferred outflow of resources/deferred inflow of resources and recognized ratably as a component of interest expense over the remaining life of the old debt or the life of the new debt, whichever is shorter. In connection with the refundings, \$22,553 and \$26,185 were recognized as a component of interest expense in the current fiscal year for the series 2006 and 2012, respectively.

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other Disclosures

Use of Estimates

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

NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

Investments

The District's investments were held as follows at September 30, 2021:

	Fair Value	Credit Risk	Maturities
Investment in Local Government Surplus Funds			Weighted average of the fund portfolio: 49 days
Trust Fund (Florida PRIME)	\$ 121,659	S&P AAAM	
US Bank Mmkt 5 - Ct	6,120,019	N/A	Not available
Total Investments	<u>\$ 6,241,678</u>		

Credit risk – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk – The District places no limit on the amount the District may invest in any one issuer.

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

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

However, the Bond Indenture limits the type of investments held using unspent proceeds.

Fair Value Measurement – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. For external investment pools that qualify to be measured at amortized cost, the pool's participants should also measure their investments in that external investment pool at amortized cost for financial reporting purposes. Accordingly, the District's investments have been reported at amortized cost above.

External Investment Pool – With regard to redemption gates, Chapter 218.409(8)(a), Florida Statutes, states that "The principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the Executive Director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the Board can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the Trustees, the Joint Legislative Auditing Committee, the Investment Advisory Council, and the Participant Local Government Advisory Council. The Trustees shall convene an emergency meeting as soon as practicable from the time the Executive Director has instituted such measures and review the necessity of those measures. If the Trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the moratorium may be extended by the Executive Director until the Trustees are able to meet to review the necessity for the moratorium. If the Trustees agree with such measures, the Trustees shall vote to continue the measures for up to an additional 15 days. The Trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the Trustees exceed 15 days."

With regard to liquidity fees, Florida Statute 218.409(4) provides authority for the SBA to impose penalties for early withdrawal, subject to disclosure in the enrollment materials of the amount and purpose of such fees. At present, no such disclosure has been made.

As of September 30, 2021, there were no redemption fees or maximum transaction amounts, or any other requirements that serve to limit a participant's daily access to 100% of their account value.

NOTE 5 – INTERFUND TRANSFERS

Interfund receivables and payables at September 30, 2021 were as follows:

Fund	Receivable	Payable
General	\$ 161,868	\$ 315,505
Debt service	24,831	33,952
Capital projects	-	78,583
Enterprise fund	313,386	72,045
Total	<u>\$ 500,085</u>	<u>\$ 500,085</u>

The outstanding balances between funds result primarily from the time lag between the dates that transactions are recorded in the accounting system and payments between funds are made. In the case of the District, the general fund receivable represents advances to the capital project fund and the enterprise fund for the payment of capital assets; the payable relate mostly to assessments collected in the general fund that have not yet been transferred to the debt service fund, and payroll and other expenses paid from the enterprise funds that pertain to the general fund. The debt service payable represents money that was mistakenly transferred from the enterprise fund to the debt service fund in a prior year.

Interfund transfers for the fiscal year ended September 30, 2021 were as follows:

Fund	Transfer in	Transfer out
General	\$ 24,224	\$ -
Enterprise Fund	-	24,224
Total	<u>\$ 24,224</u>	<u>\$ 24,224</u>

Transfers are used to move revenues from the fund where collection occurs to the fund where funds have been reallocated for use. In the case of the District, transfers from the enterprise fund to the general fund was to fund operations.

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2021 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Construction in progress	\$ -	\$ 1,299,742	\$ -	\$ 1,299,742
Total capital assets, not being depreciated	<u>-</u>	<u>1,299,742</u>	<u>-</u>	<u>1,299,742</u>
Capital assets, being depreciated				
Infrastructure	10,561,792	-	-	10,561,792
Improvements other than buildings	12,742	-	-	12,742
Machinery and equipment	347,397	-	-	347,397
Total capital assets, being depreciated	<u>10,921,931</u>	<u>-</u>	<u>-</u>	<u>10,921,931</u>
Less accumulated depreciation for:				
Infrastructure	9,472,713	352,060	-	9,824,773
Improvements other than buildings	12,742	-	-	12,742
Machinery and equipment	164,621	22,669	-	187,290
Total accumulated depreciation	<u>9,650,076</u>	<u>374,729</u>	<u>-</u>	<u>10,024,805</u>
Total capital assets, being depreciated, net	<u>1,271,855</u>	<u>(374,729)</u>	<u>-</u>	<u>897,126</u>
Governmental activities capital assets, net	<u>\$ 1,271,855</u>	<u>\$ 925,013</u>	<u>\$ -</u>	<u>\$ 2,196,868</u>

NOTE 6 – CAPITAL ASSETS (Continued)

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Business type activities</u>				
Capital assets, not being depreciated				
Land	\$ 872,830	\$ -	\$ -	\$ 872,830
Total capital assets, not being depreciated	872,830	-	-	872,830
Capital assets, being depreciated				
Buildings	773,247	-	-	773,247
Improvements other than buildings	5,187,208	-	-	5,187,208
Machinery and equipment	1,433,992	6,995	(6,283)	1,434,704
Total capital assets, being depreciated	7,394,447	6,995	(6,283)	7,395,159
Less accumulated depreciation for:				
Buildings	773,247	-	-	773,247
Improvements other than buildings	4,933,673	31,382	-	4,965,055
Machinery and equipment	1,421,518	16,045	(6,283)	1,431,280
Total accumulated depreciation	7,128,438	47,427	(6,283)	7,169,582
Total capital assets, being depreciated, net	266,009	(40,432)	-	225,577
Business type activities capital assets, net	\$ 1,138,839	\$ (40,432)	\$ -	\$ 1,098,407

In the prior year, the District issued the Series 2020 bonds primarily to fund capital improvements, which include, but are not limited to clubhouse renovations and other recreation facilities including restroom, dog park and playground improvements (collectively, the “Series 2020 Project”). The cost of these improvements is estimated at approximately \$6,022,585, however, the District is not obligated to fund all potential improvements.

In the current fiscal year, a couple donated material and labor toward the construction of a dog park. According to the related donation agreement, the couple agreed to provided material and services up to a maximum of \$70,000 and the District would contribute the rest of the fund needed to complete and equip the dog park. The non-cash donation is included in the construction in progress amount of the governmental activities and is reflected in the capital grants and contributions in the statement of activities.

Depreciation expense was charged to physical environment function for governmental activities and the recreation function for business-type activities.

NOTE 7 – LONG-TERM LIABILITIES**Series 2006**

In 2006, the District issued \$15,000,000 of Water Management Refunding Bonds Series 2006 due May 1, 2022, with a fixed interest rate of 5.75%. The Bonds were issued for the current refunding of the Series 1996A Bonds and the Series 1996B Bonds. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2015 through May 1, 2022.

The Series 2006 Bonds are not subject to optional redemption. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture provides for a surety bond to be obtained in place of funding for the Debt Service Reserve Fund (the “Reserve Fund”). The Debt Service Reserve Fund Surety Bond constitutes a Debt Service Reserve Fund Insurance Policy under the Bond Indenture. The District has obtained the required bonding and is in compliance with the reserve requirement.

NOTE 7 – LONG-TERM LIABILITIES (Continued)

Series 2006 (Continued)

The Bond Indenture established certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service. The District was in compliance with the requirements at September 30, 2021.

Series 2012

On March 13, 2012, the District issued \$5,805,000 of Special Assessment Revenue Refunding Bonds Series 2012 due May 1, 2026, with interest rates ranging from 2.5% to 5.0%. The Bonds were issued for the current refunding of the Series 1996 Bonds. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2013 through May 1, 2026. The Series 2012 Bonds are secured by the pledged revenue as defined in the Master Trust Indenture.

The Series 2012 Bonds maturing prior to May 1, 2022 are not subject to optional redemption. The Bonds maturing on or after May 1, 2023 are subject to redemption prior to maturity at the option of the District at any time after May 1, 2022. The Bonds are subject to mandatory redemption requirements in the manner outlined in the Bond Indenture.

The Bond Indenture requires that the District maintain adequate funds in a reserve account to meet the debt service reserve requirement as defined in the Indenture. In addition, the Bond Indenture has certain restrictions and requirements relating principally to the procedures to be followed in the collection of pledged revenues and the application of the revenues to the various restricted accounts. The District is in compliance with the requirements of the Bond Indenture as if September 30, 2021.

Series 2020

On July 8, 2020, the District issued \$7,685,000 of Special Revenue Assessment Bonds Series 2020 consisting of \$3,820,000 Serial Bonds due on May 1, 2030 with a interests ranging from 2% to 2.125%; \$1,715,000 Term Bonds due on May 1, 2034 with a fixed interest rate of 2.60%; and \$2,150,000 Term Bonds due on May 1, 2038 with a fixed interest rate of 2.75%. The Bonds were issued to acquire and construct certain assessable improvements and pay certain costs associated with the issuance of the Bonds. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2023 through May 1, 2038.

The Series 2020 Bonds maturing on or prior to May 1, 2030 are not subject to redemption at the option of the District prior to their stated dates of maturity. The Series 2020 Bonds maturing on or after May 1, 2031 are subject to redemption prior to maturity at the option of the District in whole or in part at any time on or after May 1, 2030. The Series 2020 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture provides for a surety bond to be obtained in place of funding for the a portion of the Debt Service Reserve Fund (the "Reserve Fund"). The Debt Service Reserve Fund Surety Bond constitutes a Debt Service Reserve Fund Insurance Policy under the Bond Indenture. The District has obtained the required bonding and is in compliance with the reserve requirement. The remaining funding for the reserve requirement has been met.

The Bond Indenture established certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service. The District was in compliance with the requirements at September 30, 2021.

NOTE 7 – LONG-TERM LIABILITIES (Continued)

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2021 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2006	\$ 4,405,000	\$ -	\$ (2,140,000)	\$ 2,265,000	\$ 2,265,000
Less: original issue discount	(4,660)	-	3,010	(1,650)	-
Series 2020	7,685,000	-	-	7,685,000	-
Less: original issue discount	(46,187)	-	2,559	(43,628)	-
Capital leases	105,590	-	(23,029)	82,561	23,452
Total	<u>\$ 12,144,743</u>	<u>\$ -</u>	<u>\$ (2,157,460)</u>	<u>\$ 9,987,283</u>	<u>\$ 2,288,452</u>

Business-type Activities

Bonds payable:					
Series 2012	\$ 2,895,000	\$ -	\$ (425,000)	\$ 2,470,000	\$ 445,000
Less: original issue discount	(13,414)	-	2,280	(11,134)	-
Total	<u>\$ 2,881,586</u>	<u>\$ -</u>	<u>\$ (422,720)</u>	<u>\$ 2,458,866</u>	<u>\$ 445,000</u>

At September 30, 2021, the scheduled debt service requirements on the long-term debt were as follows:

Governmental Activities				
Year ending September 30:	Principal	Interest	Total	
2022	\$ 2,265,000	\$ 310,353	\$	2,575,353
2023	475,000	180,115		655,115
2024	490,000	170,615		660,615
2025	500,000	160,815		660,815
2026	795,000	150,815		945,815
2027-2031	1,970,000	597,775		2,567,775
2032-2036	2,230,000	351,493		2,581,493
2037-2038	1,225,000	54,038		1,279,038
Total	<u>\$ 9,950,000</u>	<u>\$ 1,976,019</u>	<u>\$</u>	<u>11,926,019</u>

Business-type Activities				
Year ending September 30:	Principal	Interest	Total	
2022	\$ 445,000	\$ 121,831	\$	566,831
2023	470,000	101,250		571,250
2024	490,000	77,750		567,750
2025	520,000	53,250		573,250
2026	545,000	27,250		572,250
Total	<u>\$ 2,470,000</u>	<u>\$ 381,331</u>	<u>\$</u>	<u>2,851,331</u>

NOTE 8 – CAPITAL LEASE

On November 15, 2017, the District entered into a capital lease to acquire a Rain Bird Pump Station. The lease agreement requires 84 monthly payments of \$2,298. The future minimum payments under the operating leases are as follows:

Lease Payable	
Year ending September 30,	
2022	\$ 27,581
2023	27,581
2024	27,581
2025	8,057
Total	90,800
Less: Amount representing interest	(8,239)
Present value of future lease payments	<u>\$ 82,561</u>

NOTE 9 – OPERATING LEASES

The District entered into several equipment leases during the current and prior fiscal years. The lease terms range from 48 to 84 months. Lease expenses during the current fiscal year totaled \$264,746. The future minimum payments under the operating leases are as follows:

Operating lease payments	
Year ending September 30,	
2022	\$ 125,181
2023	89,618
2024	29,494
2025	7,296
Minimum future lease payments	<u>\$ 251,589</u>

NOTE 10– DEFICIT FUND EQUITY

At September 30, 2021, the District had an accumulated deficit in the enterprise fund. The accumulated deficit arose primarily from depreciation expense, which is a non-cash item. It is expected that the deficit will be eliminated in subsequent periods through additional charges for services, including benefit assessments.

NOTE 11 – PRIOR PERIOD ADJUSTMENT

The 2021 report has adjusted the following items listed in the 2020 report:

	Governmental Activities
Net position - as previously stated	\$ (3,161,029)
Overstatement of prepaid bond insurance	(190,889)
Net position - as restated	<u>\$ (3,351,918)</u>

NOTE 12 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial and accounting services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

NOTE 13 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations.

NOTE 14 – OTHER INFORMATION

In August 2015, the District entered into a lease agreement for its restaurant facilities effective October 1, 2015. The lease was amended several times and extended for another three-year period effective October 1, 2020. According to the new lease agreement, monthly rent is (i) 10% for any month in which gross sales are less than \$41,666 per month; (ii) 11% for any month in which gross sales exceed \$41,667 per month but less than \$62,500; and (iii) 2% for any month in which sales exceed \$62,500 per month. In addition, the District received \$2,000 from the tenant as security deposit as stipulated by the lease agreement. Rental revenues for the current fiscal year were \$21,503.

**VIERA EAST COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

	Budgeted Amounts <u>Original & Final</u>	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Assessments	\$ 808,157	\$ 808,157	\$ -
Interest income	100	113	13
Miscellaneous	56,280	59,280	3,000
Total revenues	<u>864,537</u>	<u>867,550</u>	<u>3,013</u>
EXPENDITURES			
Current:			
General government	176,087	198,251	(22,164)
Physical environment	687,239	633,216	54,023
Debt Service:			
Principal	-	23,029	(23,029)
Interest	-	5,472	(5,472)
Capital outlay	-	18,127	(18,127)
Total expenditures	<u>863,326</u>	<u>878,095</u>	<u>(14,769)</u>
Excess (deficiency) of revenues over (under) expenditures	1,211	(10,545)	(11,756)
OTHER FINANCING SOURCES (USES)			
Transfer in (out)	<u>(1,211)</u>	24,224	25,435
Net change in fund balance	<u>\$ -</u>	13,679	<u>\$ 13,679</u>
Fund balance - beginning		<u>486,000</u>	
Fund balance - ending		<u>\$ 499,679</u>	

See notes to required supplementary information

**VIERA EAST COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures for the fiscal year ended September 30, 2021 exceeded appropriations by \$(14,769). The over expenditures were funded by available fund balance.

**VIERA EAST COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of district employees compensated at 9/30/2021	56
Number of independent contractors compensated in September 2021	14
Employee compensation for FYE 9/30/2021 (paid/accrued)	\$868,479
Independent contractor compensation for FYE 9/30/2021	\$338,773
Construction projects to begin on or after October 1; (>\$65K)	
Series 2020	\$4,862,789
Budget variance report	See pages 30-31 of annual financial report
Non ad valorem special assessments;	
Special assessment rate FYE 9/30/2021	Operations and maintenance - \$ 136
	Recreation - \$ 129
	Debt service - \$ 414
Special assessments collected FYE 9/30/2021	\$3,778,635
Outstanding Bonds:	
Series 2006, due May 1, 2022,	\$2,165,000
Series 2012, due May 1, 2026,	\$2,470,000
Series 2022, due May 1, 2038	\$7,685,000



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

To the Board of Supervisors
Viera East Community Development District
Brevard County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities and each major fund of Viera East Community Development District, Brevard County, Florida ("District") as of and for the fiscal year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated November 3, 2022.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

November 3, 2022



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors
Viera East Community Development District
Brevard County, Florida

We have examined Viera East Community Development District, Brevard County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2021. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2021.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Viera East Community Development District, Brevard County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

November 3, 2022



**MANAGEMENT LETTER PURSUANT TO THE RULES OF
THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

To the Board of Supervisors
Viera East Community Development District
Brevard County

Report on the Financial Statements

We have audited the accompanying basic financial statements of Viera East Community Development District, Brevard County, Florida ("District") as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated November 3, 2022.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated November 3, 2022, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

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

We wish to thank Viera East Community Development District, Brevard County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

November 3, 2022

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2020.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2021.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2021.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2021. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 32.

SECTION VI

SECTION A

Viera East CDD Action Items
11/17/2022

Item #	Action Item	Assigned To:	Status	Date Added	Estimated Start	Estimated Completion	Comments/Estimated Completion
1	Fire Breaks	Melloh/Dale	COMPLETED	12/17/20	March 2022	June 2022	Complete for 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	Ongoing	3/25/21			In Process
4	Irrigation Project	Showe/Melloh	Ongoing	10/28/21			
5	Develop Emergency Recovery Plan	Melloh/Dale	Ongoing	10/27/22			
6	Letter to Community Regarding Storm Response	DeVries/Melloh	Ongoing	10/27/22			
7	Bank Fees	Melloh/Showe	Ongoing	10/27/22			
8	Gift Cards Investigation	Melloh/Showe	Ongoing	10/27/22			

SECTION VIII

SECTION A

Viera East
Community Development District
Check Register Summary
October 20, 2022 through November 9, 2022

Fund	Date	Check #'s	Amount
General Fund			
	10/20/22	4551-4558	\$ 8,784.91
	10/27/22	4559-4564	\$ 17,360.83
	11/3/22	4565-4567	\$ 11,205.87
	11/9/22	4568-4575	\$ 16,166.39
	Sub-Total		\$ 53,518.00
Capital Reserve			
	10/20/22	162-163	\$ 137,224.00
	10/27/22	164-165	\$ 120,173.50
	11/3/22	166-167	\$ 8,920.00
	Sub-Total		\$ 266,317.50
Golf Course			
	10/20/22	30106-30134	\$ 83,933.86
	10/24/22	30135-30136	\$ 107,329.00
	10/27/22	30137-30154	\$ 80,784.92
	11/3/22	30155-30179	\$ 23,332.85
	11/9/22	30180-30194	\$ 7,938.45
	Sub-Total		\$ 303,319.08
Total			\$ 623,154.58

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
11/09/22	00126	11/01/22 438	202211 310-51300-34000	MANAGEMENT FEES	*	8,879.75	
		11/01/22 438	202211 310-51300-35100	INFORMATION TECHNOLOGY	*	364.83	
		11/01/22 438	202211 310-51300-31700	DISSEMINATION AGENT	*	83.33	
		11/01/22 438	202211 310-51300-51000	OFFICE SUPPLIES	*	12.50	
		11/01/22 438	202211 310-51300-42500	COPIES	*	163.35	
GOVERNMENTAL MANAGEMENT SERVICES							9,503.76 004569
11/09/22	00060	11/04/22 21049	202211 340-53800-47300	WOODSIDE PARK SUPPLIES	*	21.45	
LACEY'S LOCK SERVICE INC							21.45 004570
11/09/22	00246	10/31/22 20175085	202211 340-53800-54500	FIRE & BURGLARY ALARMS	*	588.27	
MARLIN BUSINESS BANK							588.27 004571
11/09/22	00190	11/03/22 284214	202211 340-53800-46000	OIL SEAL & BEARING	*	102.98	
NAPA AUTO PARTS							102.98 004572
11/09/22	00269	11/07/22 1448	202211 310-51300-31100	INSPECT ROADWAYS	*	420.00	
ROBB & TAYLOR ENGINEERING SOLUTIONS							420.00 004573
11/09/22	00176	11/03/22 12497237	202211 340-53800-47500	HERBICIDE	*	842.93	
SITEONE LANDSCAPE SUPPLY, LLC							842.93 004574
11/09/22	00259	10/08/22 18 VECDD	202209 320-53800-48000	MARKETING SEPT11-OCT8	*	2,700.00	
UNIQUE WEBB CONSULTING							2,700.00 004575
TOTAL FOR BANK A						53,518.00	
TOTAL FOR REGISTER						53,518.00	

VIER --VIERA EAST-- HHENRY

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
10/20/22	00047	9/15/22 86	202209 300-13100-10200		*	84,744.00	
		CULVERT PIPE		D. BELL GENERAL CONTRACTING, LLC			84,744.00 000162
10/20/22	00070	10/13/22 5108	202210 300-13100-10200		*	52,480.00	
		COUNTERTOPS INSTALL		MACIK BUILDERS LLC			52,480.00 000163
10/27/22	00083	10/21/22 10212022	202210 300-13100-10200		*	173.50	
		BEVERAGES EVALUATION		A HEAD FOR PROFITS			173.50 000164
10/27/22	00070	10/27/22 10272022	202210 300-13100-10200		*	120,000.00	
		PHASE 2 CHANGE ORDER		MACIK BUILDERS LLC			120,000.00 000165
11/03/22	00079	10/25/22 1732	202210 300-13100-10200		*	3,720.00	
		NETWORK SETUP PRO		BLACK HOLE MAKERS			3,720.00 000166
11/03/22	00081	10/31/22 49091808	202210 300-13100-10200		*	1,700.00	
		REM BALANCE RESTROOMS		IMPERIAL RESTROOM, INC.			1,700.00 000167
11/03/22	00084	11/01/22 11012022	202211 300-13100-10200		*	3,500.00	
		ONSITE DESIGN CONSULTATIO		SOUTHERN PATIO ENCLOSURES			3,500.00 000168
TOTAL FOR BANK C						266,317.50	
TOTAL FOR REGISTER						266,317.50	

VIER --VIERA EAST-- HHENRY

*** CHECK DATES 10/20/2022 - 11/09/2022 ***
 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 #
10/20/22	01485	10/12/22 91435476	202210 300-14200-10000	BAGS	*	552.00	
		10/13/22 91436440	202210 300-14200-10000	MERCHANDISE	*	3,256.47	
				ACUSHNET COMPANY			3,808.47 030106
10/20/22	00091	9/06/22 INV05354	202209 300-14200-10000	MERCHANDISE	*	606.83	
		10/11/22 INV05400	202209 300-14200-10000	MERCHANDISE	*	860.18	
				AHEAD LLC			1,467.01 030107
10/20/22	00324	10/04/22 INV-1003	202210 300-14200-10000	GOLF BALLS	*	805.95	
				BRIDGESTONE GOLF, INC.			805.95 030108
10/20/22	01370	10/13/22 838513	202210 390-57200-46000	FAIRWAY CORING TINE	*	1,598.24	
				BRONSONS TURF & HORTICULTURE			1,598.24 030109
10/20/22	01575	10/14/22 10142022	202210 320-57200-51100	REIMBURSE	*	13.26	
				EDDIE GUERRA			13.26 030110
10/20/22	00020	9/30/22 00049937	202209 320-57200-48000	ADS	*	301.72	
				FLORIDA TODAY PAYMENT CENTER			301.72 030111
10/20/22	00035	10/11/22 33189 SE	202209 330-57200-43000	2300 CLUBHOUSE DR	*	823.48	
		10/11/22 33189 SE	202209 340-57200-43000	2300 CLUBHOUSE DR	*	823.48	
		10/11/22 42334 SE	202209 320-57200-43000	2200 CLUBHOUSE DR	*	70.67	
		10/11/22 42334 SE	202209 300-11500-10000	2200 CLUBHOUSE DR	*	40.44	
		10/11/22 45156 SE	202209 390-57200-43000	5250 MURRELL RD	*	999.02	
		10/11/22 45156 SE	202209 300-13100-10000	5250 MURRELL RD	*	249.76	
		10/11/22 52104 SE	202209 340-57200-43000	2300 CLUBHOUSE DR	*	724.61	
		10/11/22 57086 SE	202209 320-57200-43000	4563 BRAYWICK CT	*	33.64	
				FPL			3,765.10 030112

VIER --VIERA EAST-- HHENRY

*** CHECK DATES 10/20/2022 - 11/09/2022 ***
 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 #
10/20/22	00587	10/04/22 681833	202209 390-57200-46110		*	1,398.20	
		90 NON ETHANOL					
10/04/22		681833	202209 300-13100-10000		*	688.66	
		90 NON ETHANOL					
10/07/22		681832	202210 390-57200-46110		*	1,373.85	
		ULTRA LOW SULFUR DIESEL					
10/07/22		681832	202210 300-13100-10000		*	676.67	
		ULTRA LOW SULFUR DIESEL					
GLOVER OIL COMPANY INC							4,137.38 030113
10/20/22	00194	10/03/22 PINV0121	202210 390-57200-47500		*	2,168.74	
		FWY GRADE					
GOLF VENTURES INC							2,168.74 030114
10/20/22	01524	10/11/22 10112022	202210 300-14100-10000		*	12.47	
		REIMBURSE					
10/13/22		10132022	202210 300-14100-10000		*	11.27	
		REIMBURSE					
10/13/22		10132022	202210 300-14100-10000		*	154.36	
		REIMBURSE					
10/14/22		10142022	202210 330-57200-51025		*	162.24	
		REIMBURSE					
10/14/22		10142022	202210 300-14100-10000		*	23.16	
		REIMBURSE					
10/14/22		101422	202210 330-57200-51100		*	26.39	
		REIMBURSE					
10/14/22		101422	202210 330-57200-51100		*	26.39	
		REIMBURSE					
10/15/22		10152022	202210 330-57200-51100		*	41.87	
		REIMB GAS					
10/15/22		10152022	202210 300-14100-10200		*	26.95	
		REIMB BEV					
10/15/22		10152022	202210 300-14100-10000		*	12.72	
		REIMB FOOD					
10/15/22		10152022	202210 300-14100-10000		*	2.50	
		REIMB FOOD					
10/19/22		0026	202210 330-57200-12005		*	2,708.33	
		MANAGEMENT EAGLE TAVERN					
JEFFREY SPENCER							3,208.65 030115
10/20/22	01568	10/19/22 10192022	202210 330-57200-12000		*	2,000.00	
		LOST WAGES-RENOVATION					
JENNIFER WORCHEL							2,000.00 030116
10/20/22	00180	10/05/22 279864	202210 390-57200-46000		*	38.62	
		OIL FILTER					

VIER --VIERA EAST-- HHENRY

*** CHECK DATES 10/20/2022 - 11/09/2022 ***
 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 #
10/20/22	01569	10/11/22 10112022	202210 320-57200-51100	REIMBURSE	*	9.99	
		10/12/22 10122022	202210 340-57200-51100	REIMBURSE PAPER TOWELS	*	34.92	
		10/13/22 10132022	202210 320-57200-51100	REIMBURSE	*	21.06	
		10/15/22 10152022	202210 320-57200-51100	REIMBURSE	*	6.30	
		10/15/22 10152022	202210 320-57200-51100	REIMBURSE	*	2.68	
		10/18/22 10182022	202210 330-57200-51100	REIMBURSE	*	27.72	
STEVE COLASINSKI							102.67 030127
10/20/22	01512	10/08/22 7953489	202210 390-57200-54600	CUSHMAN HAULER	*	280.94	
THE HUNTINGTON NATIONAL BANK							280.94 030128
10/20/22	01588	10/14/22 3556	202210 390-57200-47500	ARMAMENT CONCENTRATE	*	3,120.00	
TURF SOLUTIONS							3,120.00 030129
10/20/22	01207	10/07/22 448417	202210 390-57200-47500	CALSPRA MG	*	3,680.00	
TRIGON TURF SCIENCES, LLC							3,680.00 030130
10/20/22	00807	10/06/22 920 1449	202210 390-57200-54100	UNIFORMS 10/6/22	*	168.86	
		10/13/22 920 1451	202210 390-57200-54100	UNIFORMS 10/13/22	*	168.86	
UNIFIRST CORPORATION							337.72 030131
10/20/22	01244	10/20/22 10202022	202210 300-15100-00700	ASSESSMENT SERIES 2012	*	46,489.98	
VIERA EAST CDD - SERIES 2012							46,489.98 030132
10/20/22	01558	10/12/22 50222334	202210 390-57200-54600	KUBOTA COMPACT TRACTORS	*	652.46	
WELLS FARGO FINANCIAL LEASING, INC.							652.46 030133
10/20/22	00117	10/04/22 41102210	202210 390-57200-46000	FILTER ENGINE OIL	*	1,164.08	
WESCOTURF INC.							1,164.08 030134
10/24/22	01594	10/01/22 10012022	202210 300-15500-10000	FY22-23 INSRUNACE RENEWAL	*	95,630.00	

VIER --VIERA EAST-- HHENRY

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		10/01/22	10012022 202210 300-13100-10000 FY22-23 INSURANCE RENEWAL		*	11,699.00	
				EGIS INSURANCE & RISK ADVISORS			107,329.00 030135
10/24/22	01409	10/24/22	NOV22TRI 202210 300-10100-11000 4 TRIVIA NIGHTS- NOV22		*	600.00	
		10/24/22	NOV22TRI 202210 300-10100-11000 4 TRIVIA NIGHTS- NOV22		V	600.00-	
				CASH			.00 030136
10/27/22	00782	10/24/22	99474 202210 340-57200-51100 MATS		*	13.73	
		10/24/22	99474 202210 320-57200-51100 MATS		*	48.71	
				A LINEN CONNECTION			62.44 030137
10/27/22	01485	4/28/22	91315475 202204 300-14200-10000 MEN SHIRTS		*	134.63	
		6/05/22	91344872 202206 300-14200-10000 MERCHANDISE		*	624.15	
		6/10/22	91350048 202206 300-14200-10000 MERCHANDISE		*	1,315.08	
		10/15/22	91437753 202210 300-14200-10000 GOLF BALLS		*	1,109.74	
				ACUSHNET COMPANY			3,183.60 030138
10/27/22	00091	10/17/22	INV05408 202210 300-14200-10000 MERCHANDISE		*	824.18	
				AHEAD LLC			824.18 030139
10/27/22	00022	10/21/22	01-92360 202210 300-14100-10000 FOOD		*	50.88	
				CHENEY BROTHERS INC			50.88 030140
10/27/22	01550	10/13/22	886312 202210 300-14100-10000 BREAD		*	68.30	
		10/18/22	886314 202210 300-14100-10000 BREAD		*	30.40	
		10/20/22	886315 202210 300-14100-10000 BREAD		*	74.90	
		10/22/22	886316 202210 300-14100-10000 BREAD		*	84.75	
				CHUCK INDEPENDENT BREAD DIST, LLC			258.35 030141
10/27/22	00024	10/12/22	112664 O 202210 320-57200-43000 2300 CLUBHOUSE DR		*	117.31	

VIER --VIERA EAST-- HHENRY

*** CHECK DATES 10/20/2022 - 11/09/2022 ***
 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 #
		10/12/22	112664 O 202210 330-57200-43000		*	117.31	
			2300 CLUBHOUSE DR				
		10/12/22	112664 O 202210 350-57200-43000		*	117.30	
			2300 CLUBHOUSE DR				
		10/17/22	70192 OC 202210 390-57200-43000		*	535.32	
			5600 MURRELL RD				
				CITY OF COCOA UTILITIES			887.24 030142
10/27/22	00364	10/23/22	10232022 202210 320-57200-46000		*	58.20	
			REIMBURSE				
				DAVID JUDY			58.20 030143
10/27/22	00947	10/27/22	7697705 202210 390-57200-46500		*	309.07	
			PEST CONTROL				
				ECOLAB PEST ELIMINATION			309.07 030144
10/27/22	01394	10/18/22	62726953 202210 330-57200-54600		*	29.00	
			RENTAL				
				ECOLAB			29.00 030145
10/27/22	01475	8/19/22	41940167 202208 300-14200-10000		*	1,037.49	
			MENS SHIRTS				
				GFSI LLC			1,037.49 030146
10/27/22	01071	10/01/22	437 202210 310-57200-31700		*	83.33	
			DISSEMINATION SVC OCT22				
				GOVERNMENTAL MANAGEMENT SERVICES			83.33 030147
10/27/22	01214	10/20/22	2019511 202210 330-57200-51100		*	208.84	
			SUPPLIES				
		10/20/22	2019511- 202210 330-57200-51100		*	53.58	
			SUPPLIES				
				HOSPITALITY RESOURCE SUPPLY, INC			262.42 030148
10/27/22	01392	10/07/22	1072022 202210 320-57200-51000		*	11.76	
			REIMBURSE WALL CLOCK				
		10/07/22	10722 202210 320-57200-51000		*	41.71	
			REIMBURSE				
		10/19/22	10192022 202210 300-14200-10000		*	23.64	
			REIMBURSE				
				INES CAMPOS			77.11 030149
10/27/22	01532	11/01/22	2-210073 202210 300-15500-10000		*	950.00	
			CLEANING NOV22				
				JANI-KING OF ORLANDO			950.00 030150
				VIER --VIERA EAST-- HHENRY			

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
10/27/22	01524	10/18/22	10182022 202210 300-14100-10000	REIMBURSE	*	14.97	
		10/18/22	10182022 202210 330-57200-51100	REIMBURSE	*	11.32	
		10/19/22	10192022 202210 300-14200-10000	REIMBURSE	*	18.90	
		10/19/22	10192022 202210 300-14100-10200	REIMBURSE	*	12.98	
		10/19/22	10192022 202210 330-57200-51100	REIMBURSE	*	113.38	
		10/21/22	10212022 202210 330-57200-51100	REIMBURSE	*	107.76	
		10/21/22	10212022 202210 300-14100-10000	REIMBURSE	*	35.43	
JEFFREY SPENCER							314.74 030151
10/27/22	01324	10/16/22	10162022 202210 320-57200-34100	AMAZON PRIME MEMBERSHIP	*	15.13	
		10/16/22	10162022 202210 320-57200-41000	CRICKET WIRELESS	*	194.00	
		10/16/22	10162022 202210 320-57200-51000	TWO WAY RADIO	*	249.99	
		10/16/22	10162022 202210 320-57200-51000	OFFICE SUPPLIES	*	175.20	
		10/16/22	10162022 202210 300-13100-10400	STORAGE PODS	*	468.00	
		10/16/22	10162022 202210 300-13100-10400	STORAGE PODS	*	239.00	
		10/16/22	10162022 202210 300-13100-10400	STORENSEN MOVERS	*	585.00	
		10/16/22	10162022 202210 300-13100-10400	STORENSEN MOVERS	*	1,157.50	
		10/16/22	10162022 202210 320-57200-51000	APPLE SUBSCRIPTION	*	11.07	
		10/16/22	10162022 202210 390-57200-51100	GOLF LUNCH MONITOR	*	666.50	
		10/16/22	10162022 202210 300-15500-10000	GOLF LAUNCH MONITOR	*	3,332.50	
REGIONS BANK							7,093.89 030152
10/27/22	01512	10/14/22	7966889 202210 390-57200-54600	2019 CUSHMAN HAULER	*	248.00	
		10/14/22	7966889 202210 350-57200-46100	2020 EZGO RX	*	6,552.90	
		10/14/22	7966889 202210 390-57200-54600	TORO TURF	*	6,541.14	

VIER --VIERA EAST-- HHENRY

*** CHECK DATES 10/20/2022 - 11/09/2022 ***
 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 #
		10/14/22	7966889 202210 350-57200-46100		*	355.00	
			2021 CUSHMAN REFRESHER				
		10/19/22	7972749 202210 390-57200-54600		*	5,115.96	
			TORO TURF				
				THE HUNTINGTON NATIONAL BANK			18,813.00 030153
10/27/22	01244	10/20/22	10202022 202210 300-15100-00700		*	46,489.98	
			ASSESSMENT SERIES 2012				
				VIERA EAST CDD - SERIES 2012			46,489.98 030154
11/03/22	01485	10/24/22	91442138 202210 300-14200-10000		*	273.62	
			GOLF BALLS				
				ACUSHNET COMPANY			273.62 030155
11/03/22	00091	10/27/22	INV05421 202210 300-14200-10000		*	502.39	
			MERCHANDISE				
				AHEAD LLC			502.39 030156
11/03/22	01560	10/31/22	00093509 202210 330-57200-43100		*	191.70	
			CYLINDER RENTAL				
				ARC3 GASES, INC			191.70 030157
11/03/22	00324	10/31/22	INV-1003 202210 300-14200-10000		*	252.69	
			GOLF BALLS				
				BRIDGESTONE GOLF, INC.			252.69 030158
11/03/22	01370	10/21/22	838531 202210 390-57200-47500		*	691.80	
			FOLIAR PAK GROW IN				
				BRONSONS TURF & HORTICULTURE			691.80 030159
11/03/22	00390	10/07/22	93558371 202210 300-14200-10000		*	6,083.64	
			GOLF CLUBS				
				CALLAWAY			6,083.64 030160
11/03/22	00022	11/01/22	01-92365 202211 330-57200-51100		*	89.99	
			OPER				
		11/01/22	01-92365 202211 330-57200-51050		*	110.59	
			PAPER				
		11/01/22	01-92365 202211 340-57200-51100		*	100.58	
			GOLF INES				
		11/01/22	01-92365 202211 300-14100-10200		*	113.56	
			BEV				
		11/01/22	01-92365 202211 330-57200-43100		*	7.35	
			FUEL				
		11/01/22	01-92365 202211 300-14100-10000		*	1,340.32	
			FOOD				

VIER --VIERA EAST-- HHENRY

*** CHECK DATES 10/20/2022 - 11/09/2022 ***
 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 #
		11/01/22	01-92365 202211 300-21700-10000	TAX	*	11.70	
				CHENEY BROTHERS INC			1,774.09 030161
11/03/22	01550	11/02/22	886319 202211 300-14100-10000	BREAD	*	87.20	
				CHUCK INDEPENDENT BREAD DIST, LLC			87.20 030162
11/03/22	00024	10/20/22	141774 O 202210 320-57200-43000	4563 BRAYWICK	*	75.35	
				CITY OF COCOA UTILITIES			75.35 030163
11/03/22	01196	10/26/22	93214188 202210 300-14200-10000	MESSAGE HOLDER MOUNT	*	499.86	
				E-Z-GO A TEXTRON COMPANY			499.86 030164
11/03/22	00587	10/14/22	684588 202210 390-57200-46110	ULTRA LOW SULFUR DIESEL	*	510.73	
		10/14/22	684588 202210 300-13100-10000	ULTRA LOW SULFUR DIESEL	*	251.56	
		10/14/22	684589 202210 390-57200-46110	90 NON ETHANOL	*	878.14	
		10/14/22	684589 202210 300-13100-10000	90 NON ETHANOL	*	432.51	
				GLOVER OIL COMPANY INC			2,072.94 030165
11/03/22	00564	10/18/22	51294 202210 390-57200-47300	TOPDRESS NOV	*	388.40	
		10/18/22	51294 202210 300-15500-10000	TOPDRESS DEC-JAN	*	626.79	
				GOLF SPECIALTIES, INC.			1,015.19 030166
11/03/22	01538	10/27/22	10-27-22 202210 320-57200-48000	SCL HOLIDAY ISSUE 2022	*	795.00	
				INDIAN RIVER MEDIA GROUP			795.00 030167
11/03/22	01524	10/24/22	10242022 202210 330-57200-51100	REIMBURSE PAINT	*	113.38	
		10/28/22	10282022 202210 330-57200-51100	REIMB LIGHT PENDANTS	*	534.96	
		10/29/22	10292022 202210 300-14100-10001	REIMB SNACKS	*	158.10	
		11/04/22	0027 202211 330-57200-12005	EAGLE TAVERN MANAGEMENT	*	2,708.33	
				JEFFREY SPENCER			3,514.77 030168
				VIER --VIERA EAST-- HHENRY			

*** CHECK DATES 10/20/2022 - 11/09/2022 ***
 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 #
11/03/22	01546	10/28/22 3653	202210 330-57200-51100	TEMP BANNERS INSTALL	*	250.00	
				LANKO SIGNS & GRAPHICS INC			250.00 030169
11/03/22	01582	10/06/22 10062022	202210 300-14100-10000	REIMBURSE	*	6.98	
		10/08/22 10082022	202210 300-14100-10000	REIMBURSE	*	38.94	
				LILLIAN CASSIDY			45.92 030170
11/03/22	00483	10/25/22 10252022	202210 390-57200-47400	920452	*	269.40	
		10/25/22 10252022	202210 390-57200-51100	920452	*	261.43	
		10/25/22 10252022	202210 390-57200-47100	911569	*	71.04	
		10/25/22 10252022	202210 300-13100-10000	902639	*	44.96	
		10/25/22 10252022	202210 390-57200-51100	910486	*	76.86	
		10/25/22 10252022	202210 390-57200-47100	910486	*	165.11	
		10/25/22 10252022	202210 300-13100-10000	920998	*	19.80	
				LOWE'S			908.60 030171
11/03/22	01324	10/22/22 10222022	202210 300-14100-10200	BEVERAGES	*	76.41	
		10/22/22 10222022	202210 300-14100-10000	FOOD	*	96.63	
		10/22/22 10222022	202210 330-57200-51050	PAPER/PLASTIC	*	50.53	
		10/22/22 10222022	202210 330-57200-51100	OPERATING	*	439.46	
		10/22/22 10222022	202210 300-13100-10700	BOND H&E	*	605.53	
				REGIONS BANK			1,268.56 030172
11/03/22	00777	10/24/22 120133	202210 300-34700-00400	CIRCUIT BOARD	*	676.96	
				RANGE SERVANT AMERICA INC			676.96 030173
11/03/22	01595	11/03/22 11032022	202211 330-57200-51025	REIMBURSE	*	60.36	
				SHEA GRIEMSMAN			60.36 030174

VIER --VIERA EAST-- HHENRY

*** CHECK DATES 10/20/2022 - 11/09/2022 ***
 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 #
11/03/22	01334	10/11/22 12425942	202210 390-57200-47100	REPAIR GASKET	*	110.26	
				SITEONE LANDSCAPE SUPPLY, LLC			110.26 030175
11/03/22	00807	10/20/22 920 1453	202210 390-57200-54100	UNIFORMS 10/20/22	*	146.24	
		10/27/22 920 1455	202210 390-57200-54100	UNIFORMS 10/27/22	*	161.32	
				UNIFIRST CORPORATION			307.56 030176
11/03/22	00360	9/01/22 20985842	202209 390-57200-54200	EXCAVATOR RENTAL	*	972.30	
				UNITED RENTALS INC			972.30 030177
11/03/22	01510	10/21/22 10212022	202210 390-57200-54100	REGISTRATION	*	120.00	
				UNIVERSITY OF FLORIDA			120.00 030178
11/03/22	00068	10/25/22 9195358-	202211 320-57200-34100	6 YARD DUMPSTER	*	569.06	
		10/25/22 9195709-	202211 390-57200-47900	6 YARD DUMPSTER	*	213.03	
				WASTE MANAGEMENT			782.09 030179
11/09/22	01413	6/10/22 91350048	202210 300-14200-10000	MENS ECOMFORT	*	1,315.08	
		11/01/22 91446231	202211 300-14200-10000	PINNACLE SOFT 15-BALL	*	1,291.68	
				ACUSHNET COMPANY			2,606.76 030180
11/09/22	01371	11/02/22 6431 NOV	202211 300-15500-10000	ADT SECURITY DEC-JAN	*	811.16	
		11/02/22 6431 NOV	202211 320-57200-34100	ADT SECURITY NOV22	*	405.58	
				ADT SECURITY SERVICES			1,216.74 030181
11/09/22	00987	10/27/22 27377	202211 320-57200-48000	VIERA VOICE NOV22	*	330.00	
		10/27/22 27378	202211 320-57200-48000	VIERA VOICE NOV22	*	433.50	
				BLUEWATER CREATIVE GROUP INC			763.50 030182
11/09/22	00022	11/08/22 01-92368	202211 330-57200-51050	PAPER & PLASTIC CHENEY B	*	178.85	
		11/08/22 01-92368	202211 300-14100-10000	FOOD CHENEY BRO	*	677.99	

VIER --VIERA EAST-- HHENRY

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN 11/09/22	PAGE 12
*** CHECK DATES 10/20/2022 - 11/09/2022 ***												
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 #
		11/08/22 01-92368	202211 330-57200-43100	FUEL CHENEY BRO	*	7.35	
				CHENEY BROTHERS INC			864.19 030183
11/09/22 01550		11/01/22 038241	202211 300-14100-10000	BREAD DELIVERY	*	89.00	
				CHUCK INDEPENDENT BREAD DIST, LLC			89.00 030184
11/09/22 00101		10/31/22 96463328	202210 300-14200-10000	WOMENS APPAREL	*	361.14	
				CUTTER & BUCK INC			361.14 030185
11/09/22 01388		10/20/22 AR840264	202211 390-57200-54600	COPIER LEASE	*	145.14	
				DEX IMAGING			145.14 030186
11/09/22 00076		11/08/22 1128053	202210 330-57200-43100	GAS UTILITY OCT22	*	247.59	
				FLORIDA CITY GAS			247.59 030187
11/09/22 00419		10/31/22 53927	202210 300-14200-10000	LASER 404 SCORECARDS	*	65.00	
				FLORIDA SPACE COAST GOLF ASSOC			65.00 030188
11/09/22 01071		11/01/22 439	202211 310-57200-31700	DISSEMINATION AGENT	*	83.33	
				GOVERNMENTAL MANAGEMENT SERVICES			83.33 030189
11/09/22 01210		11/05/22 80681901	202211 320-57200-51000	OFFICE SUPPLIES	*	71.64	
				STAPLES ADVANTAGE			71.64 030190
11/09/22 01569		11/02/22 11022022	202211 300-14100-10000	COSTCO REIMB 11.2.22	*	19.99	
				STEVE COLASINSKI			19.99 030191
11/09/22 01512		10/29/22 7988247	202211 390-57200-54600	TORO REELMASTER 5010-H	*	1,065.98	
				THE HUNTINGTON NATIONAL BANK			1,065.98 030192
11/09/22 01421		10/31/22 1022-TR7	202210 300-13100-10000	WAGE WORKS GF ADMIN	*	8.33	
		10/31/22 1022-TR7	202210 300-13100-10000	WAGE WORKS GF MAINT	*	33.33	
		10/31/22 1022-TR7	202210 300-15500-10000	WAGE WORKS GC MAINT	*	58.34	
				WAGEWORKS, INC.			100.00 030193

VIER --VIERA EAST-- HHENRY

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
11/09/22	01397	10/31/22 788729	202211 350-57200-46100		*	238.45	
		1 YULAS GOLF CART		YAMAHA MOTOR FINANCE CORP, USA			238.45 030194

						TOTAL FOR BANK B	303,319.08
						TOTAL FOR REGISTER	303,319.08

VIER --VIERA EAST-- HHENRY

SECTION B

Viera East CDD

Series 2020 Acquisition and Construction Requisition Summary

Date	Req #	Payee	Description	Amount
11/9/22	141	Viera East CDD	Regions Bank- Storage Pods & Storensen Movers	\$ 2,449.50
11/9/22	142	Viera East CDD	Regions Bank- Hook & Eagle Supplies	\$ 605.53
11/9/22	143	Viera East CDD	Black Hole Makers- Network Setup	\$ 3,720.00

TOTAL REQUISITIONS TO BE PAID	\$ 6,775.03
--------------------------------------	--------------------

REQUISITION NO. 141

\$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: 141
- (B) Name of Payee: Viera East CDD
- (C) Address of Payee: 2300 Clubhouse Drive, Viera, FL 32955
- (D) Amount Payable: \$2,449.50

The Undersigned hereby certifies that this requisition is for reimbursement moving and storage expenses from 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. 141

\$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: _____

Are you finished signing?

FINISH

DocuSign Envelope ID: 4DBFA0E3-CCE5-47FB-A395-98CA4D973CBA



Florida's Premier Moving and Storage Company since 1956.

CREDIT CARD AUTHORIZATION FORM

Thank you for choosing Sorensen Moving and Storage/ Mayflower Transit for your professional move. We appreciate the opportunity to provide you with our services. In order to provide our customers with the easiest payment plan available, Sorensen-Mayflower needs to keep a record on hand of the following completed authorized document.

1 Timothy Melloh, authorize payment for moving/storage expenses
to be charged to my visa in the amount of \$ 1742.50

In the event the final charges are less than the estimated amount I understand that a credit voucher will be completed within 72 hours of the completed move and credited back to my account.

In the event charges are exceeding the estimated amount I understand that my credit card will be billed for the remainder of the moving expense.

Timothy Mellon

108/2024

Name as it appears on card

Expiration Date

4100 6300 3712 2244

804

Credit Card Number

*Security Code number

2300 Clubhouse Drive, Rockledge, Florida 32955 - 321-639-2355

Cardholder's Billing Address and Contact Phone Number

- DocuSigned by:

Ines Campos

9/27/2022

Authorized Signature

Date _____

Job Number/Registration Number

*Security Code for Visa or MC is located on the back of the card in the signature panel after the

*Florida's Premier Moving and
Storage Company since 1956.*

CREDIT CARD AUTHORIZATION FORM

Thank you for choosing Sorensen Moving and Storage/ Mayflower Transit for your professional move. We appreciate the opportunity to provide you with our services. In order to provide our customers with the easiest payment plan available, Sorensen-Mayflower needs to keep a record on hand of the following completed authorized document.

I, Timothy Melloh, authorize payment for moving/storage expenses to be charged to my Visa in the amount of \$ 1742.50.

In the event the final charges are less than the estimated amount I understand that a credit voucher will be completed within 72 hours of the completed move and credited back to my account.

In the event charges are exceeding the estimated amount I understand that my credit card will be billed for the remainder of the moving expense.

Timothy Melloh	08/2024
Name as it appears on card	Expiration Date
4100 6300 3712 2244	804
Credit Card Number	*Security Code number

2300 Clubhouse Drive, Rockledge, Florida 32955 - 321-639-2355

Cardholder's Billing Address and Contact Phone Number

DocuSigned by:
Ines Campos
2D283F3468DE478...

9/27/2022

Authorized Signature

Date

Job Number/Registration Number

*Security Code for Visa or MC is located on the back of the card in the signature panel after the last 4 digits of the card #. For AmEx the 4-digit # is on the front located above the account number.

**Sorensen Moving & Storage, Inc**950 Eau Gallie Blvd
Melbourne, FL 32935-5999

321-254-2770

10/2

Invoice Date: 9/21/2022
Invoice #: 21448
Order #: 8-3170-22-M
Customer #: CODJOBS0**Amount Due: \$1,157.50****Due Date: 10/21/2022****After 10/21/2022 pay: \$1,174.86****Amount Paid: \$** _____**COD JOBS****Remit To:**Sorensen Moving & Storage, Inc
950 Eau Gallie Blvd
Melbourne, FL 32935-5999
321-254-2770
INFO@SORENSENMAFLOWER.COM-----
Please detach and return this portion with your payment. Thank you.Invoice Date: 9/21/2022
Invoice #: 21448
Order #: 8-3170-22-M
Customer #: CODJOBS0Sorensen Moving & Storage, Inc
950 Eau Gallie Blvd
Melbourne, FL 32935-5999
321-254-2770**Remit To:**Sorensen Moving & Storage, Inc
950 Eau Gallie Blvd
Melbourne, FL 32935-5999
321-254-2770
INFO@SORENSENMAFLOWER.COM

Shipper: Golf Club, Viera East	Salesperson: Bishop, Clyde	Hauled Wt:	Miles:
Origin: 2300 Clubhouse Drive, Rockledge, FL 32955 United States of America	Destination: 2300 Clubhouse Drive, Rockledge, FL 32955 United States of America	Tariff: Local	

Item #	Description	Quantity	Quantity	Rate	Gross	Discount	Amount
4000	Local Move 9/19/22		5.75 Hr	170.00	\$977.50		\$977.50
22905	Container 30" - 59" Flat Screen Television		3.00 Ea	35.00	\$105.00		\$105.00
165	Administrative Fee						\$75.00

Amount Due: \$1,157.50**Due Date: 10/21/2022****After 10/21/2022 pay: \$1,174.86**

Thank you for your business and prompt payment! We are looking forward to providing you moving services again



Sorensen Moving & Storage, Inc

950 Eau Gallie Blvd
Melbourne, FL 32935-5999

321-254-2770

20/2

Invoice Date: 9/23/2022
Invoice #: 21480
Order #: MEL-108-22
Customer #: CODJOBS0

Amount Due: \$585.00

Due Date: 10/23/2022

After 10/23/2022 pay: \$593.78

Amount Paid: \$ _____

COD JOBS

Remit To:

Sorensen Moving & Storage, Inc
950 Eau Gallie Blvd
Melbourne, FL 32935-5999
321-254-2770
INFO@SORENSENMAFLOWER.COM

Please detach and return this portion with your payment. Thank you.

Invoice Date: 9/23/2022
Invoice #: 21480
Order #: MEL-108-22
Customer #: CODJOBS0

Sorensen Moving & Storage, Inc
950 Eau Gallie Blvd
Melbourne, FL 32935-5999
321-254-2770

Remit To:

Sorensen Moving & Storage, Inc
950 Eau Gallie Blvd
Melbourne, FL 32935-5999
321-254-2770
INFO@SORENSENMAFLOWER.COM

Shipper: Golf Club, Viera East	Salesperson: Bishop, Clyde	Hauled Wt:	Miles:
Origin: 905 S US Highway 1 Malabar, FL 32950 United States of America	Destination: 2300 Clubhouse Dr Rockledge, FL 32955 United States of America	Tariff: Local	

Item #	Description	Quantity	Quantity	Rate	Gross	Discount	Amount
4000	Transportation 9/7/22		4.50 Hr	130.00	\$585.00		\$585.00

Amount Due: \$585.00

Due Date: 10/23/2022

After 10/23/2022 pay: \$593.78

Thank you for your business and prompt payment! We are looking forward to providing you moving services again

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

585.00 +
1,157.50 +
1,742.50 *



BILL OF LADING

950 Eau Gallie Blvd

Melbourne, FL 32935-5999 Phone: 321-254-2770

Job Number: 8-3170-22-M

CUSTOMER Viera East Golf Club		DATE 9/16/2022		CONSIGNEE TO			
ADDRESS 2300 Clubhouse Drive,				ADDRESS			
FLOOR		TEL		FLOOR		TEL	
CITY Rockledge		STATE FL 32955		CITY		STATE	
BILLING INFORMATION				ACTUAL PICK-UP DATE		ESTIMATED DELIVERY DATE OR TIME PERIOD	
CHARGE COD JOBS CODJOBS0				8/19/2022 -			
ATTEN OF							
ADDRESS							
CITY STATE ZIP							
TELEPHONE				CREW Adam Sean			
P. O. NO				TRUCK NO. 822		SALES REP Clyde Bishop	
DECLARATION OF VALUE: The Customer hereby declares the value of all goods, including the contents of containers received or later received and/or transported for the Customer, as set forth below. Such value to be agreed value for all purposes whatsoever, EITHER: A. I hereby declare the value of the Goods tendered to the Company to be \$.60 per pound, per article and agree to the Company's limited liability as set forth in paragraph 1(a) on the reverse side hereof. B. I hereby declare the value of the goods tendered with the company to be \$ _____ and agree to the limitation of The Company's liability as set in paragraph 1(b) on the reverse side hereof and And agree to pay the additional valuation Charge of \$.50 per \$100 valuation. <div style="border: 1px solid black; padding: 5px; margin-top: 10px;">In the event that damages occur, you have 30 days to notify The Company by phone or in writing from the date the delivery of goods were made.</div> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;">The Company will not be responsible for unpacked breakables which you require us to move.</div>		SERVICES PERFORMED			RATE	CHARGES	
		TRANSIT VALUATION			\$.60/LB/ARTICLE	N/C	
		OTHER CHARGES (EXPLAIN):					
		ADMIN FEE				\$75.00	
		CARTON CHARGE (3)			\$35.00	\$105.00	
		TRAVEL TIME 45 MINUTES TOTAL HOURS			\$170.00	\$127.50	
		START TIME 8:00 FINISH TIME 1:00 (4 HOUR MINIMUM UNLESS OTHERWISE STATED)					
		REG TIME V-3 TOTAL HOURS			\$170	\$50	
		OVER TIME TOTAL HOURS					
		CARRIER PACKING			CARRIER UNPACKING		
	QTY	RATE	TOTAL	QTY	RATE	TOTAL	
BARRELS OR DISHPACKS		\$42.38			\$10.18		
CARTONS 1.5 CU. FT.		\$9.91			\$2.43		
CARTONS 3 CU. FT.		\$15.00			\$2.20		
CARTON 4.5 CU.FT.		\$18.16			\$2.52		
CARTONS 6 CU.FT.		\$20.82			\$5.13		
WARDROBES		\$22.94			\$4.98		
MATTRESS CRIB		\$11.02			\$2.58		
MATTRESS 3/3		\$19.23			\$4.28		
MATTRESS 4/6		\$19.64			\$4.36		
MATTRESS O.S.		\$31.94			\$7.06		
MIRROR CARTONS		\$36.49			\$8.86		
TV		\$55.00			\$15.00		
	PACKING			UNPACKING			
TOTAL COST OF PACKING AND UNPACKING							
TOTAL CHARGES		<input type="checkbox"/> CHARGE	<input type="checkbox"/> PREPAID	<input checked="" type="checkbox"/> C.O.D.			
PAYMENT COLLECTED BY						AMOUNT PREPAID	
BALANCE DUE						\$ 1157.50	
AT ORIGIN -- SIGNATURE OF CUSTOMER				AT DESTINATION -- SIGNATURE OF CUSTOMER			
				P. Chen			
DATE:		AMOUNT COLLECTED:		PAYMENT RECEIVED BY:			
CASH:		CHECK NO.		CHARGE:		OTHER:	



BILL OF LADING

950 Eau Gallie Blvd

Melbourne, FL 32935-5999 Phone: 321-254-2770

Job Number: MEL-108-22

CUSTOMER	Viera East Golf Club	DATE	9/6/2022	CONSIGNEE TO	
ADDRESS	905 S US Highway 1			ADDRESS	2300 Clubhouse Dr
FLOOR		TEL		FLOOR	
CITY	Malabar	STATE	FL 32950	CITY	Rockledge
				STATE	FL 32955
BILLING INFORMATION				ACTUAL PICK-UP DATE	
CHARGE				ESTIMATED DELIVERY DATE OR TIME PERIOD	
ATTEN OF					
ADDRESS					
CITY				STATE	
TELEPHONE				CREW	
P. O. NO				TRUCK NO.	

DECLARATION OF VALUE: The Customer hereby declares the value of all goods, including the contents of containers received or later received and/or transported for the Customer, as set forth below. Such value to be agreed value for all purposes whatsoever, EITHER: A. I hereby declare the value of the Goods tendered to the Company to be \$60 per pound, per article and agree to the Company's limited liability as set forth in paragraph 1(a) on the reverse side hereof. B. I hereby declare the value of the goods tendered with the company to be \$ and agree to the limitation of The Company's liability as set in paragraph 1(b) on the reverse side hereof and And agree to pay the additional valuation Charge of \$.50 per \$100 valuation.	SERVICED PERFORMED		RATE		CHARGES	
	TRANSIT VALUATION		\$.60/LB/ARTICLE			
	OTHER CHARGES (EXPLAIN):					
	TRAVEL TIME		1/2 HOUR		TOTAL HOURS	
	START TIME		FINISH TIME			
	(4 HOUR MINIMUM UNLESS OTHERWISE STATED)					
	REG TIME		V-2		TOTAL HOURS	
	OVER TIME		TOTAL HOURS			
	CARRIER PACKING		CARRIER UNPACKING			
	QTY		RATE		TOTAL	
BARRELS OR DISHPACKS		\$42.38		\$10.18		
CARTONS 1.5 CU. FT.		\$9.91		\$2.43		
CARTONS 3 CU. FT.		\$15.00		\$2.20		
CARTON 4.5 CU.FT.		\$18.16		\$2.52		
CARTONS 6 CU.FT.		\$20.82		\$5.13		
WARDROBES		\$22.94		\$4.98		
MATTRESS CRIB		\$11.02		\$2.58		
MATTRESS 3/3		\$19.23		\$4.28		
MATTRESS 4/6		\$19.64		\$4.36		
MATTRESS O.S.		\$31.94		\$7.06		
MIRROR CARTONS		\$36.49		\$8.86		
TV		\$55.00		\$15.00		
PACKING		UNPACKING				
TOTAL COST OF PACKING AND UNPACKING						
TOTAL CHARGES		X CHARGE		PREPAID		
C.O.D.						
PAYMENT COLLECTED BY		AMOUNT PREPAID				
BALANCE DUE		\$ 585.00				

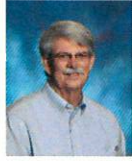
In the event that damages occur, you have 30 days to notify The Company by phone or in writing from the date the delivery of goods were made.

The Company will not be responsible for unpacked breakables which you require us to move.

PACKING & UNPACKING

AT ORIGIN - SIGNATURE OF CUSTOMER		AT DESTINATION - SIGNATURE OF CUSTOMER	
DATE:	AMOUNT COLLECTED:	PAYMENT RECEIVED BY:	
CASH:	CHECK NO.	CHARGE:	OTHER:

Itemized Customer Survey/Inventory

Customer	Estimator	Move Coordinator
Hook Eagle 905 US Hwy 1 MALABAR, FL 32950 (321) 639-6500 Estimate Number: M 527-3713953 Move Date: 9/7/2022	Clyde Bishop SORENSEN MAYFLOWER M & S 950 EAU GALLIE BLVD MELBOURNE, FL 32935 (321) 254-2770 (321) 749-6639 (Mobile) (321) 242-5702 (Fax) cbishop@sorensenmayflower.com 	SORENSEN MAYFLOWER M & S 950 Eau Gallie Blvd Melbourne, FL 32935 (321) 254-2770 3212425702 (Fax)

Total Estimated Weight: 1,013 lbs.

Total Estimated Cubic Feet: 150

Total Number of Items: 2

Kitchen

#	Item Description	Cft.	CP #	PBO #	#	Item Description	Cft.	CP #	PBO #
2	Refrigerator - 11 cu ft or more	75.0	0	0					

Total Cubic Feet: 150.0

Total Weight (lbs.): 1012.5

Signing below acknowledges receipt of an estimate of your move based on the Table of Measurements. Only the items listed are included in the cost. Any items added or additional services may result in additional cost.

DocuSigned by:
Ines Campos
2028673490026478

9/6/2022

Customer Signature

Date

9/6/2022

Carrier's Representative

Date

950 W. EAU GALLIE BLVD.
MELBOURNE, FL 32935-6999
321-254-2770



Household Goods Quote

Customer		Origin	Destination		
Hook Eagle 905 US Hwy 1 MALABAR, FL 32950 (321) 639-6500		905 US Hwy 1 MALABAR, FL 32950 (321) 639-6500	2300 Clubhouse Dr ROCKLEDGE, FL 32955 (321) 639-6500		
Prepared On	Total Weight	Pack Date	Delivery Dates		
09/06/2022	1,013 lbs.	Load Dates	Early:	Late:	Preferred:
		Early:	09/07/2022	09/07/2022	09/07/2022
		Late:	09/07/2022		
		Preferred:	09/07/2022		
			Miles: 26		

Transportation Charges

Description	Charge
Drive Time (0 Hours 30 Minutes @\$130.00/hr)	\$65.00
Transportation (1 Truck 2 Persons 4 Hours @\$130.00/hr)	\$520.00
Transportation: \$585.00	

Valuation

Type	Deductible	Customer Declared FVP Valuation
Full Value Protection (FVP)	\$0.00	\$3,600.00
Valuation: \$25.20		

Additional Services

Description	Purpose	Charge
Service Charge (Origin)	Ad	\$75.00
Additional Services: \$75.00		

Estimate: \$685.20

Listed below are the valuation options that are offered and the total price of the move with each option

Full Value Protection @ \$3,600.00

Valuation Options	Charge	Total Price	Selected (***)
Full Value Protection \$0.00 Deductible	\$25.20	\$685.20	***
Release Valuation Protection \$0.60 Per Pound Per Article	\$0.00	\$660.00	



Household Goods Quote

General Terms and Conditions:

- Should the Customer request any additional services or supplies that are outside of, in addition to, or different from those set forth above, Sorensen Moving and Storage, Inc. ("SM&S") and the Customer shall consult to ensure we are in full agreement on the additional services or supplies to be provided and the additional charges for them. Any agreed upon changes shall then be set forth in a written change order signed by the parties, or other written communication confirmed between the parties, which shall amend this agreement as set forth therein.
- This quote is valid for 7 days.
- All moves have a 4-hour minimum, unless otherwise stated.
- Unless otherwise noted, the above-stated charges and total price are based upon completion of the move occurring between the hours of 8am and 5pm, Monday through Saturday.
- The Customer shall pay, in full, SM&S's invoice for the services and supplies provided under this agreement within five (5) days of delivery of the invoice. Any portion of the invoice not timely paid shall bear interest at the highest rate allowed by law.
- The sole and exclusive venue for any legal action arising out of, or relating to, this agreement, shall be Orange County, Florida. The prevailing party in any such action shall be entitled to recover its attorneys' fees and costs from the opposing party.
- At the commencement, and upon completion, of the above-referenced move, the Customer shall execute a Bill of Lading setting forth additional terms regarding SM&S's carriage of the Customer's personal property.
- I hereby agree and authorize SM&S to use my likeness in any photograph, video or other digital media taken or to be taken during my move. In any and all print or web-based publications. I authorize to copy, edit, enhance, crop, or otherwise alter any photo/video. I also understand that all photos/videos are the property of SM&S. I acknowledge that I am not entitled to any compensation or royalties with respect to the use of the photos/videos.
- The persons signing this agreement below represent and warrant that they have full authority to bind the parties to this agreement's terms.
- This is considered a local quote.
- By signing below, the Customer confirms that the Customer has read and understands all of the above terms, the Customer accepts, and agrees to be bound by the above terms, and this document shall constitute a **NON-BINDING** service agreement between SM&S and Customer, meaning final pricing will be based on actual packing conducted, actual labor time required, and/or actual weight of the shipment.

Sorensen Moving and Storage, Inc.

DocuSigned by:

Customer Signature: Ines Campos Date: 9/6/2022
2D288F3408DE479...Agent Signature: _____ Date: 9/6/2022



VALUATION COVERAGE

Thank you for considering Sorensen Moving and Storage for your upcoming move. You are moving memories and treasured possessions so there is much to consider when you move.

There are different levels of valuation. The level you choose will determine the type and amount of reimbursement you will receive if an item is lost or damaged. You should be aware of the two types of protection available and the charges for each option.

- 1) Full Replacement Valuation
- 2) Basic Released Valuation

FULL REPLACEMENT VALUATION:

Sorensen Moving and Storage is liable for the replacement value of lost or damaged goods. This is the more comprehensive plan available for the protection of your belongings at \$3.50 per pound with a \$0 deductible. Unless you select the alternative level of valuation described as "Released Value", Sorensen will transport your shipment under the Full Replacement protections level of liability. If any article is lost, destroyed or damaged while in our custody, we will at our discretion, offer to do (1) of the following for each item:

- 1) Repair the item
- 2) Replace with a similar item
- 3) Make a cash settlement for the cost of repair or current market replacement value

Under this option, Sorensen does have the discretion to limit liability for loss or damage to articles of extraordinary value, unless you specifically list these articles on the High Value Inventory form. An article of extraordinary value is any item whose value exceeds \$100.00 per pound (i.e. silverware, china, furs, and antiques). Prior notification is required. As a further precaution, we also request that valuable items such as jewelry, money, coin collections, and any type of small valuable be moved by you, our customer, at the time of relocation. We do not accept liability over these items, as well as prescription drugs, important documents, or precious stones.

BASIC RELEASE VALUATION:

The most economical protection available is Basic Released Value at \$.60 per pound, since it is offered at no addition charge. However, the protection is minimal.



ITEMS PROHIBITING SORENSEN LIABILITY INCLUDE:

- 1) Packing or storing perishable, dangerous or hazardous materials in your household goods without our knowledge. Restricted items include:
 - Aerosol Cans
 - Ammunition
 - Batteries
 - Cleaning Fluids
 - Charcoal
 - Fertilizer
 - Fire Extinguishers
 - Fireworks
 - Gasoline or Kerosene
 - Chemicals
 - Matches or Lighter Fluid
 - Paints/Paint Remover
 - Perishable Foods
 - Propane Gas Tanks
 - Liquids that may spill
- 2) Packing your own boxes. You may consider packing your own household goods/articles that reduce your costs, but if the articles you pack are damaged, it may be more difficult to establish your claim.
- 3) Choosing Basic Released Valuation coverage when you household goods are valued at more than \$.60 cents per pound per article
- 4) Failing to notify Sorensen Moving and Storage in writing about articles of extraordinary value.
- 5) Failure to notify Sorensen Moving and Storage of loss or damage within 30 days.

We appreciate your cooperation. Should you have any questions regarding the above mentioned guidelines, please feel free to ask your Account Executive or call our office.

I have read and understand the information above

DocuSigned by:

Ines Campos

9/6/2022

Signature

Date

For the valuation of my household goods, I am choosing the following valuation option while my belonging are being handled and in the possession of Sorensen Moving and Storage. Furthermore, I fully understand and have been explained my valuation coverage by my Sorensen Account Executive.

Basic Released Valuation (\$.60/lb)

Full Replacement Valuation (\$3.50/lb)

DocuSigned by:

Ines Campos

9/6/2022

20288F3406DE479...

Signature

Date

Signature

Date

Household Goods Quote

Customer		Origin	Destination		
Viera East 2300 Clubhouse Dr Rockledge, FL 32955 (321) 639-6500		2300 Clubhouse Dr Rockledge, FL 32955 (321) 639-6500	3300 Clubhouse Dr MELBOURNE, FL 32935 (321) 639-6500 lcampos@vieraeastcdd.com		
Prepared On 08/12/2022	Total Weight 3,321 lbs.	Pack Date Load Dates	Delivery Dates		
		Early: 08/17/2022	Late: 08/17/2022	Preferred: 08/17/2022	Early: 08/17/2022
					Late: 08/17/2022
					Preferred: 08/17/2022
					Miles: 13

Transportation Charges

Description	Charge
Drive Time (0 Hours 30 Minutes @\$165.00/hr)	\$82.50
Fuel Surcharge (1 Truck 1 Day @\$50.00/truck/day)	\$50.00
Transportation (1 Truck 3 Persons 4 Hours @\$165.00/hr)	\$660.00
Transportation: \$792.50	

Packing

Description	Quantity	Per Each	Charge
Corr Mirror Carton	4	\$40.87	\$163.48
Packing: \$163.48			

Unpacking

Description	Quantity	Per Each	Charge
Unpacking: \$0.00			

Valuation

Type	Deductible	Customer Declared FVP Valuation
Full Value Protection (FVP)	\$0.00	\$11,700.00
Valuation: \$81.90		

Additional Services

Description	Purpose	Charge
Service Charge (Origin)	Adm	\$75.00
Additional Services: \$75.00		

Estimate: **\$1,112.88****Listed below are the valuation options that are offered and the total price of the move with each option****Full Value Protection @ \$11,700.00**

Valuation Options	Charge	Total Price	Selected (***)
Full Value Protection \$0.00 Deductible	\$81.90	\$1,112.88	***
Release Valuation Protection \$0.60 Per Pound Per Article	\$0.00	\$1,030.98	



Household Goods Quote

This Property Storage Agreement is between Sorensen Moving & Storage and the above named individual(s) who desires to store certain property for safekeeping. This agreement sets out the specific terms of the arrangement including property being stored. This storage agreement specifies the amount of monthly payment, due date of payment, and who can claim ownership to the property in storage.

During the term of this agreement, Sorensen Moving & Storage agrees to store the said Property in safe keeping at 950 W Eau Gallie Blvd, Melbourne, FL 32935. Access and partial removal of property will be at the rate of \$40.00 per man per hour each instance. The Depositor shall pay the above monthly fee. Payments are due on the first day of each month. If length of storage is 15 days or under, monthly storage amount shown above will be prorated by the 1/2 month. If goods remain in storage for more than 15 days, a full month will be charged. A penalty/late fee in addition to the regularly scheduled payment will be assessed after a five (5) day period if such payment had not been made. Payments received after the due date are subject to a late fee of \$40.00 each time a late payment occurs. Returned payment check fees will be \$35.00 for each instance a check payment is returned. It is further advised that 1-15 days will incur a half month storage fee, thereafter a full month fee will be assessed and applied to the account.

In the event the Depositor does not pay any unpaid balance of storage fees, Sorensen Moving & Storage will give and advance notice of 30 days written notice and treat the Property as abandoned. Such Property will be sold and proceeds will apply to the costs of the unpaid fees. This agreement also applies to any all successors and assignees. It will bind and benefit heirs, successors, and assignees of the parties.

Customer Ines Campos Date 8/15/2022
20285F3406DE479...
Agent _____ Date 8/15/2022

I acknowledge receipt of a copy of this Order for Service. I understand that this **non-binding** proposal constitutes a price based on actual packing conducted, actual labor time, and/or actual weight of the shipment coming into storage. It's understood that the above pricing is an estimate, and pricing could be subject to change if delivery location is changed or if scope of work is changed. This quote is valid for 7 days. I request the above named carrier to furnish the services described in this subject to the terms and conditions of carriers household goods bill of lading issued at the time carrier takes possession of this shipment.

Itemized Customer Survey/Inventory

Customer	Estimator	Move Coordinator
Viera East 2300 Clubhouse Dr Rockledge, FL 32955 (321) 639-6500 Estimate Number: M 527-5411986 Move Date: 8/17/2022 lcampos@vieraeastcdd.com	Clyde Bishop SORENSEN MAYFLOWER M & S 950 EAU GALLIE BLVD MELBOURNE, FL 32935 (321) 254-2770 (321) 749-6639 (Mobile) (321) 242-5702 (Fax) cbishop@sorensenmayflower.com	 SORENSEN MAYFLOWER M & S 950 Eau Gallie Blvd Melbourne, FL 32935 (321) 254-2770 3212425702 (Fax)

Total Estimated Weight: 3,321 lbs.

Total Estimated Cubic Feet: 492

Total Number of Items: 57

Office 1

#	Item Description	CFt.	CP #	PBO #	#	Item Description	CFt.	CP #	PBO #
1	Chair	5.0	0	0	2	Desk - Office	25.0	0	0
1	Book Carton	7.0	0	1	3	1.5 Cu. Carton	1.5	0	3
1	3.0 Cu. Carton	3.0	0	1	1	Corr Mirror Carton	3.0	1	0
1	Wardrobe Carton	10.0	0	1	1	Carpet Mat	4.0	0	0
2	Desk Chair	5.0	0	0	1	Lateral File	10.0	0	0

Total Cubic Feet: 106.5

Total Weight (lbs.): 718.9

Office 2

#	Item Description	CFt.	CP #	PBO #	#	Item Description	CFt.	CP #	PBO #
1	Bookcase - Sections	10.0	0	0	2	Chair	5.0	0	0
1	Filing Cabinet - 4-door	30.0	0	0	1	Refrigerator - Mini	8.0	0	0
1	Shelves - Metal	5.0	0	0	1	Table - Table	10.0	0	0
8	Book Carton	7.0	0	8	1	3.0 Cu. Carton	3.0	0	1
2	Wardrobe Carton	10.0	0	2	1	Carpet Mat	4.0	0	0
1	Desk Chair	5.0	0	0	1	Desk With Return	45.0	0	0
2	Lateral File	10.0	0	0					

Total Cubic Feet: 226.0

Total Weight (lbs.): 1525.5

#	Items Not Going	#	Items Not Going
1	Copier		

Total Items Not Going: 1

Office 3

#	Item Description	CFt.	CP #	PBO #	#	Item Description	CFt.	CP #	PBO #
3	Bookcase - Sections	5.0	0	0	1	Bookcase - Sections	10.0	0	0
1	Chair	5.0	0	0	1	Desk - Office	30.0	0	0
1	Filing Cabinet - 4-door	30.0	0	0	1	Table - Table	10.0	0	0
5	Book Carton	7.0	0	5	1	1.5 Cu. Carton	1.5	0	1
3	Corr Mirror Carton	3.0	3	0	1	Carpet Mat	4.0	0	0
1	Chain Saw	5.0	0	0	1	Desk Chair	5.0	0	0

Total Cubic Feet: 159.5

Total Weight (lbs.): 1076.7

#	Items Not Going	#	Items Not Going
1	Golf Bag		

Total Items Not Going: 1

Carrier Packing & Crating Summary



Pack by Owner

#	Item Description	Room	#	Item Description	Room
1	Book Carton	Office 1	8	Book Carton	Office 2
5	Book Carton	Office 3	3	1.5 Cu. Carton	Office 1
1	1.5 Cu. Carton	Office 3	1	3.0 Cu. Carton	Office 1
1	3.0 Cu. Carton	Office 2	1	Wardrobe Carton	Office 1
2	Wardrobe Carton	Office 2			

Carrier Pack

#	Item Description	Room	#	Item Description	Room
1	Corr Mirror Carton	Office 1	3	Corr Mirror Carton	Office 3

Packing

Item Description	CARTONS #	PACK - CP#	UNPACK #	PBO #
Book Carton	0	0	0	14
1.5 Cu. Carton	0	0	0	4
3.0 Cu. Carton	0	0	0	2
Corr Mirror Carton	4	4	0	0
Wardrobe Carton	0	0	0	3
Total	4	4	0	23

Signing below acknowledges receipt of an estimate of your move based on the Table of Measurements. Only the items listed are included in the cost. Any items added or additional services may result in additional cost.

Ines Campos
2D288F3406DE479...

8/15/2022

Customer Signature

Date

8/15/2022

Carrier's Representative

Date



VALUATION COVERAGE

Thank you for considering Sorensen Moving and Storage for your upcoming move. You are moving memories and treasured possessions so there is much to consider when you move.

There are different levels of valuation. The level you choose will determine the type and amount of reimbursement you will receive if an item is lost or damaged. You should be aware of the two types of protection available and the charges for each option.

- 1) Full Replacement Valuation
- 2) Basic Released Valuation

FULL REPLACEMENT VALUATION:

Sorensen Moving and Storage is liable for the replacement value of lost or damaged goods. This is the more comprehensive plan available for the protection of your belongings at \$3.50 per pound with a \$0 deductible. Unless you select the alternative level of valuation described as "Released Value", Sorensen will transport your shipment under the Full Replacement protections level of liability. If any article is lost, destroyed or damaged while in our custody, we will at our discretion, offer to do (1) of the following for each item:

- 1) Repair the item
- 2) Replace with a similar item
- 3) Make a cash settlement for the cost of repair or current market replacement value

Under this option, Sorensen does have the discretion to limit liability for loss or damage to articles of extraordinary value, unless you specifically list these articles on the High Value Inventory form. An article of extraordinary value is any item whose value exceeds \$100.00 per pound (i.e. silverware, china, furs, and antiques). Prior notification is required. As a further precaution, we also request that valuable items such as jewelry, money, coin collections, and any type of small valuable be moved by you, our customer, at the time of relocation. We do not accept liability over these items, as well as prescription drugs, important documents, or precious stones.

BASIC RELEASE VALUATION:

The most economical protection available is Basic Released Value at \$.60 per pound, since it is offered at no addition charge. However, the protection is minimal.



ITEMS PROHIBITING SORENSEN LIABILITY INCLUDE:

- 1) Packing or storing perishable, dangerous or hazardous materials in your household goods without our knowledge. Restricted items include:
 - Aerosol Cans
 - Ammunition
 - Batteries
 - Cleaning Fluids
 - Charcoal
 - Fertilizer
 - Fire Extinguishers
 - Fireworks
 - Gasoline or Kerosene
 - Chemicals
 - Matches or Lighter Fluid
 - Paints/Paint Remover
 - Perishable Foods
 - Propane Gas Tanks
 - Liquids that may spill
- 2) Packing your own boxes. You may consider packing your own household goods/articles that reduce your costs, but if the articles you pack are damaged, it may be more difficult to establish your claim.
- 3) Choosing Basic Released Valuation coverage when you household goods are valued at more than \$.60 cents per pound per article
- 4) Failing to notify Sorensen Moving and Storage in writing about articles of extraordinary value.
- 5) Failure to notify Sorensen Moving and Storage of loss or damage within 30 days.

We appreciate your cooperation. Should you have any questions regarding the above mentioned guidelines, please feel free to ask your Account Executive or call our office.

I have read and understand the information above

Ines Campos

8/15/2022

Signature

Date

For the valuation of my household goods, I am choosing the following valuation option while my belonging are being handled and in the possession of Sorensen Moving and Storage. Furthermore, I fully understand and have been explained my valuation coverage by my Sorensen Account Executive.

Basic Released Valuation (\$.60/lb)

Full Replacement Valuation (\$3.50/lb)

Signature

Date

Signature

Date

REQUISITION NO. 142

\$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: 142
- (B) Name of Payee: Viera East CDD
- (C) Address of Payee: 2300 Clubhouse Drive, Viera, FL 32955
- (D) Amount Payable: \$605.53

The Undersigned hereby certifies that this requisition is for reimbursement Hook & Eagle expenses from 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. 142

\$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: _____



Bond
LOWE'S HOME CENTERS, LLC
3790 S FISKE BLVD
ROCKLEDGE, FL 32955 (321) 631-0696

- SALE -

SALES#: FSTLAN03 13 TRANS#: 546886810 09-30-22

136272 UNF 36-IN X 36-IN BASE CA 378.00
2 @ 189.00

SUBTOTAL: 378.00

TAX: 26.46

INVOICE 70083 TOTAL: 404.46

VISA: 404.46

XXXXXXXXXXXX5942 AMOUNT: 404.46 AUTHCD: 030521

CHIP REFID: 150630083995 09/30/22 12:18:18

TVR: 6080008000

TSI: 6800 AID: A0000000031010

STORE: 1506 TERMINAL: 30 09/30/22 12:18:24

OF ITEMS PURCHASED: 2

EXCLUDES FEES, SERVICES AND SPECIAL ORDER ITEMS



0
LOWE'S HOME CENTERS, LLC
3790 S FISKE BLVD
ROCKLEDGE, FL 32955 (321) 631-0696

- SALE -

SALES#: FSTLAN01 13 TRANS#: 42800122 10-03-22

2542347 I/O LOCO 30 QT TURKEY FRY 99.00

SUBTOTAL: 99.00

TAX: 6.93

INVOICE 26528 TOTAL: 105.93

VISA: 105.93

VISA: XXXXXXXXXXXX5942 AMOUNT: 105.93 AUTHCD: 070808

CHIP REFID: 150626528046 10/03/22 08:28:44

TVR: 6080008000

AID: A0000000031010 TSI: 6800

STORE: 1506 TERMINAL: 26 10/03/22 08:28:42

OF ITEMS PURCHASED: 1

EXCLUDES FEES, SERVICES AND SPECIAL ORDER ITEMS

GL# *Bond* \$ *404.46*

GL# *423305720051100* \$ *105.93*

GL# _____ \$ _____

GL# _____ \$ _____

Dept Head *[Signature]* GM _____



LOWE'S HOME CENTERS, LLC
3790 S FISKE BLVD
ROCKLEDGE, FL 32955 (321) 631-0696

- SALE -

SALES#: FSTLAN09 13 TRANS#: 607716667 09-30-22

16576 116-FL OZ VALSPAR RESERVE	105.96
2 @ 52.98	
893124 116-FL OZ INT/EXT ULTRA H	81.96
2 @ 40.98	

SUBTOTAL:	187.92
TAX:	13.15
INVOICE 70367 TOTAL:	201.07
VISA:	201.07

XXXXXXXXXXXX5942 AMOUNT: 201.07 AUTHCD: 071126
CHIP REFID: 150641367152 09/30/22 13:59:50
TVR: 8080008000
EST: 6800 AID: 60000000000000000000

STORE: 1506 DATE: 09/30/22 14:00:57



LOWE'S HOME CENTERS, LLC
3790 S FISKE BLVD
ROCKLEDGE, FL 32955 (321) 631-0696

- SALE -

SALES#: FSTLAN02 13 TRANS#: 42559810 09-30-22

7384 PROPANE TANK EXCHANGE-BLU	62.94
3 @ 20.98	
7383 PROPANE (NO TANK EXCH) -	191.94
3 @ 63.98	

SUBTOTAL:	254.88
TAX:	17.84
INVOICE 26016 TOTAL:	272.72
VISA:	272.72

A: XXXXXXXXXXXX5942 AMOUNT: 272.72 AUTHCD: 021950
CHIP REFID: 150626016780 09/30/22 13:43:33
TVR: 8080008000

AID: 80000000000000000000 EST: 6800

STORE: 1506 DATE: 09/30/22 13:43:33

STORE: 1506 DATE: 09/30/22 13:43:33

GL# Bond \$ 201.07
GL# 423305720051180 \$ 272.72
GL# _____ \$ _____
GL# _____ \$ _____
Dept Head [Signature] GM _____

REQUISITION NO. 143

\$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: 143
- (B) Name of Payee: Viera East CDD
- (C) Address of Payee: 2300 Clubhouse Drive, Viera, FL 32955
- (D) Amount Payable: \$3,720

The Undersigned hereby certifies that this requisition is for reimbursement of the Pro Shop network setup from 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. 143

\$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: _____

Invoice



for
Viera East Golf Club
2300 Clubhouse Drive
Rockledge, FL 32955 US US
(321) 639-6500

PO Box 360824
Melbourne, FL 32936
1 (844) 432-7972

www.blackholemakers.com

Invoice No. 1732 Issued on Tue Oct 25, 2022

Invoice Status: Draft

Qty	Name	Description	Rate	Amount	Tax
1	Battery Backup	Battery Backup for Proshop	\$100.00	\$100.00	TAX
1	Desktop Speakers	Desktop Speakers Ines PC	\$50.00	\$50.00	TAX
1	16GB RAM	16GB RAM Eddie PC	\$110.00	\$110.00	TAX
1	USB WiFi Adapter	USB WiFi Adapter for Tee PC	\$55.00	\$55.00	TAX
1	Business Rate	10/24/2022 - Server Prep	\$95.00	\$95.00	LBR
7	Business Rate	10/25/2022 - Server Migration	\$95.00	\$665.00	LBR
1	Travel Time	10/25/2022 - Travel Time	\$50.00	\$50.00	NON
3	Business Rate	10/28/2022 - Paging System Troubleshoot, PoS Issues. RAM Install Eddie PC, KB Install Tim PC. Speaker Install Ines.	\$95.00	\$285.00	LBR
1	Carbonite Office Power	Carbonite Office Power 1 Year Subscription Upgrade for Server. Prorated Pricing	\$450.00	\$450.00	NON
1	Travel Time	Travel Time - 10/28/2022	\$50.00	\$50.00	NON
1	Business Rate	10/29/2022 - Network Power Troubleshoot	\$95.00	\$95.00	LBR
1	1TB Desktop Hard Drive	512GB SSD for Eddie PC	\$75.00	\$75.00	TAX
1	Unifi Access Point	Unifi Mesh Access Point - Starter Shack	\$325.00	\$325.00	TAX
1	8 Port PoE Switch	8 Port PoE Switch - Starter Shack	\$325.00	\$325.00	TAX
1	Battery Backup	Battery Backup - Starter Shack	\$100.00	\$100.00	TAX
1	Paging System	Paging System - Starter Shack	\$500.00	\$500.00	TAX
1	Business Rate	11/2/2022 - Wireless Access Points Install Hook and Eagle	\$150.00	\$150.00	LBR
2	Business Rate	11/2/2022 - Eddie PC Upgrade and Install. Wifi Adapter Install Proshop. VoIP Phone Connect Kyle PC	\$95.00	\$190.00	LBR
1	Travel Time	Travel Time - 11/2/2022	\$50.00	\$50.00	NON

tax	\$0.00
total	\$3,720.00
amount paid	\$0.00
balance due	\$3,720.00

Signature:
Signature Date:

THANK YOU

for choosing Black Hole Makers

QUESTIONS? CONTACT US

josh@blackholemakers.com
1 (844) 432-7972

[Pay Online](#)

TERMS & CONDITIONS

We accept payment by check, cash and credit. Please send checks to our PO BOX or call with credit card info.

NOTE:

Bond- Const.

GL# _____ \$ 3720.00

GL# _____ \$ _____

GL# _____ \$ _____

GL# _____ \$ _____

Dept Head _____ GM _____

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	\$0	\$1,967,414	Authorization 2021-1 Engineer Approved, Req 20-21, and req 24, Req 28, Req 38, Req 45, 87, 90, 105, 106, 108, 115, 116, 124, 127, 128, 133 Req 52, 60-64, 66,70, 74, 75, 77, 84, 91, 94, 96, 101, 104, 107, 109, 110, 111, 113, 114, 117, 118-121, 123, 126, 129, 130, 131, 135, 136, 137, 138,
Clubhouse	\$580,000	\$450,000	\$1,030,000	\$1,030,000	\$0	\$993,035	139, 140, 141-143
Maintenance Building Repairs	\$40,000		\$40,000	\$34,950	\$5,050	\$9,730	Req 51, 72
Bunker Renovation & Liners	\$1,090,000	-\$812,579	\$277,421	\$730	\$276,691	\$730	Req 89
Regrass Fairways and Slopes	\$125,000	-\$73,706	\$51,294	\$7,862	\$43,432	\$7,862	Hole #2 Approved - \$7,862.40 - Req 6
Golf Course Lake - Banks	\$150,000		\$150,000	\$69,230	\$80,770	\$0	
Sidewalk Repair	\$75,000		\$75,000	\$49,399	\$25,601	\$49,399	Req 13, Req 25, Req 48, 71, 73
Culvert Repair #7 - Butterfly Valve	\$37,500	\$219,500	\$257,000	\$257,000	\$0	\$169,488	Req 122, Req 134
Cart Path Extensions	\$175,000	-\$94,500	\$80,500		\$500	\$0	
Tee Box Renovation	\$150,000	-\$72,871	\$77,129		\$77,129	\$0	
#7 Green	\$65,000	-\$65,000	\$0		\$0	\$0	
Woodside Park Restrooms	\$25,000	-\$25,000	\$0		\$0	\$0	
Pump Station Filter	\$35,000	-\$35,000	\$0		\$0	\$0	
Contingency	\$180,690	-\$180,690	\$0		\$0	\$0	
Maintenance Equipment	\$337,000	\$202,565	\$539,565	\$539,565	\$0	\$455,375	Req 4, 7-10, 12, Req 27, Req 34, Req 41, Req 42, Req 112, 132
Driving Range Tee - COMPLETED	\$20,000	\$89,681	\$109,681	\$109,681	\$0	\$109,681	Req 125
Dog Park - COMPLETED	\$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 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	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	\$75,192	\$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	\$6,022,585	\$5,513,412	\$509,174	\$4,666,509	