

*Viera East Community
Development District*

Agenda

May 25, 2023

AGENDA

Viera East
Community Development District
219 E. Livingston St. Orlando, FL 32801
Phone: 407-841-5524

May 18, 2023

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, May 25, 2023, 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 April 13, 2023 Continued Meeting and April 27, 2023, Board of Supervisors Meeting
- V. New Business
 - A. Consideration of Resolution 2023-05 Approving the Fiscal Year 2024 Proposed Budget and Setting a Public Hearing
 - B. Presentation of Budget Calendar
- 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. Balance Sheet and Income Statements
- IX. Supervisor's Requests
- X. Adjournment

MINUTES

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

The recessed meeting of March 23, 2023 of the Board of Supervisors of the Viera East Community Development District was held on **Thursday, April 13, 2023** at 7:00 p.m. at Faith Lutheran Church in the Multi-Purpose Room, 5550 Faith Drive, Viera, Florida.

Present and constituting a quorum were:

Rob Dale	Chairman
Jennifer DeVries	Vice Chairman
Steve Colasinski	Treasurer
Pete Carnesale	Assistant Secretary
Ron Rysztoji	Assistant Secretary

Also present were:

Jason Showe	District Manager
Jeremy LeBrun	GMS
Michelle Webb	Lifestyle/Marketing Director
Jim Moller	Golf Maintenance Superintendent
Residents	

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

Audience Comments

Mr. Showe: Only members of the Board and staff are present.

THIRD ORDER OF BUSINESS

Discussion of General Manager Position

Mr. Showe: We prepared an Employment Agreement for Mr. Jim Moller, which you have in front of you. We received some comments from Steve earlier today, which were incorporated into the agreement.

Mr. Colasinski: I can quickly summarize my comments. The first one was to pay Professional Golf Association (PGA) dues instead of Golf Course Superintendent Association of America (GCSA) dues, which Jim is currently a member of. We want him to continue to do that. There was a paragraph in there about doing a performance review for him, annually. I said that

we need to provide him with a set of goals by September before the start of the fiscal year so we measure him against something.

Mr. Dale: Right.

Ms. DeVries: And the job description.

Mr. Colasinski: I believe that we have a job description.

Ms. DeVries: Okay.

Mr. Colasinski: You can't just measure somebody based on your opinion. You need to give him something that's tangible that he can work towards and then you measure it afterwards.

Ms. DeVries: Okay.

Mr. Colasinski: Those were the extent of the changes that I propose.

Mr. Showe: Other than those changes, this mirrors the previous agreement that we had. I will note the one provision that was removed from the prior agreement, was the non-compete clause. That non-compete clause was essentially for any reason he was removed, for up to a year, he wouldn't be able to work in the golf industry. It was punitive, but it was a Board decision.

Mr. Dale: It's not as if he's going to take all of our clients with him.

Mr. Showe: The previous Board did remove it from that agreement at a later point, but it's up to the Board. That's the agreement and we can take any questions or comments.

Mr. Dale: What is the time period? In other words, does it go for a two- or three-year period?

Mr. Showe: There is no timeframe.

Mr. Colasinski: Its wide open.

Ms. DeVries: I found a bunch of typos.

Mr. Showe: Yeah, we did type it by hand.

Ms. DeVries: I will provide you with a list of typos to fix. I would like to see a job description with this. Usually, the job description is tied to the contract and performance evaluation goals. I wanted to propose one change in Paragraph 4, at the top of the second page.

Mr. Colasinski: Are you referring to the paragraph that is titled, "*Termination of Employment.*"

Ms. DeVries: Yes, and then next page, where it says, "*Excessive tardiness,*" I would like to add, "*And/or absence.*"

Mr. Colasinski: Okay.

Ms. DeVries: Given our experience.

Mr. Colasinski: Alright. I'm okay with that. I hope it never happens.

Ms. DeVries: I hope it never happens too. I don't anticipate that it will happen.

Mr. Moller: Me either.

Ms. DeVries: There are a lot of things and I'll note them to you. I don't know if we need to discuss them, but there are things in here that refer to non-disclosures that are public information. So, I recommend that we strike things, for example, our accounting and financial data. That's public information. He can share that because its public information.

Mr. Showe: I get that. That's a Board decision. We had that previously in there.

Mr. Colasinski: The only thing that's in there that is not truly defined, is what private information is considered.

Ms. DeVries: Exactly.

Mr. Colasinski: That is in here and I think it's a good idea, but I don't know what the definition is, as it pertains to this contract. I don't know what it means.

Ms. DeVries: Right. I'm looking at Paragraph 9.

Mr. Colasinski: I don't want to get into a fight over what is private and what's not.

Ms. DeVries: Right. The middle of Paragraph 2 defines all of the information that Jim can't share, which is the nature of business operations, operating systems and processes, method of training or operation and equipment. Equipment is on the Equipment List. Right?

Mr. Colasinski: Yeah.

Ms. DeVries: Software composition is okay. Inventions, innovations and patents, I don't think we're going to have any patents, but if we do...

Mr. Colasinski: I don't underestimate him.

Ms. DeVries: Okay. I would not underestimate Jim. Accounting and financial data is public. Suppliers and vendors are public too. They are on the record.

Mr. Moller: We all pretty much use the same people.

Ms. DeVries: Right.

Mr. Moller: Even with methods of training and operation. One of the things with our industry is we share information. That makes us all better.

Ms. DeVries: Right.

Mr. Colasinski: It's a network.

Ms. DeVries: Yeah. I would recommend that we strike the things that are public.

Mr. Colasinski: Okay. That's fine. When we talk about confidential information, it shall include other than trade secrets. The problem is understanding what is of value or significance to the District. That is something I just don't understand, other than matters that pertain to the hiring and firing of individuals, because salaries are public.

Mr. Showe: That is generally what would be considered public.

Mr. Colasinski: That's all I would consider. I would like to have that in there, because we can get rid of the rest of the stuff and then just have something about personal information regarding employees of personal matters. That's really all we need to have because information regarding salaries and stuff like that is going to be public anyway.

Ms. DeVries: Right.

Mr. Colasinski: That's all I would look for.

Ms. DeVries: Jason, I assume that you can just cross off things.

Mr. Showe: Yeah.

Ms. DeVries: Under Paragraph 13, "*Property of the District*," I would like to add accounts and passwords to all of the different systems. Because we don't want to be stuck like that situation with the Facebook page where we can't get into it.

Mr. Showe: That makes sense.

Ms. DeVries: Then there were typos under, "*Severability*."

Mr. Showe: We hand typed it because the old agreement wasn't available any more.

Ms. DeVries: I understand. Under Paragraph 20, I think geography is irrelevant. So, I would just strike some of the things about geographic area.

Mr. Colasinski: Okay.

Ms. DeVries: That's it. I'll give you my list.

Mr. Colasinski: The only other topic that I had and I don't know if it needs to be in here or not, but it has to do with cellphones. What are you comfortable with regarding cellphones. Do you want to keep your current cellphone? Here's the thing. We had been paying for a cellphone for the General Manager that cost us maybe \$1,300 per year. We could do something where you keep your existing personal cellphone and we give you a stipend for that. What would you say?

Mr. Moller: I would rather not carry around two phones.

Mr. Colasinski: I've done the two-phone thing and it is never pleasant.

Mr. Moller: No.

Mr. Colasinski: As far as the Board, what would we want to do for a stipend? Is this something that we need to vote on at a meeting?

Mr. Showe: You can actually put it right in here.

Mr. Colasinski: That's kind of what I wanted.

Ms. DeVries: At my company, the general policy is that we pay for half. It is commensurate with the amount of business use versus personal use. So, we assume half business/half personal and we pay half of the cellphone cost. It goes into an expense check. It's just an idea.

Mr. Colasinski: So, are we thinking about \$100 per month?

Ms. DeVries: Are we talking about the phone itself or the plan?

Mr. Colasinski: When you have an account, the more phones you have, you can usually get a better deal.

Ms. DeVries: Right.

Mr. Colasinski: If you only have one phone.

Ms. DeVries: Mine is \$35 per month. We give our employees a stipend of \$25.

Mr. Colasinski: Yeah, I don't know.

Mr. Dale: I'm good with \$75 per month.

Ms. DeVries: Okay.

Mr. Carnesale: \$75 per month.

Mr. Rysztogi: I don't know.

Mr. Carnesale: You don't know what you pay?

Mr. Rysztogi: I know what I pay, but I have a wife and one child on our plan.

Mr. Colasinski: Right. So, it will be \$75 per month. We will put something in here. The reason is if the Board changes, we still want to have that in here.

Mr. Showe: Yeah.

Mr. Colasinski: Okay? He is actually saving us money by going with a stipend versus a separate cellphone.

Mr. Rysztogi: That's fine.

Mr. Colasinski: We appreciate that.

Mr. Dale: I'm going to transition on what you just said.

Mr. Colasinski: Yeah.

Mr. Dale: If the Board changes. I know when we came on board, this was a big thing with the restaurant. You can't constrain a future Board and all of that kind of stuff; however, did the previous manager have some a two year or three-year feature or something associated with the contract?

Mr. Showe: No. This is a Viera contract.

Mr. Dale: Okay.

Mr. Showe: It only had the non-compete clause in it.

Mr. Colasinski: That was taken out a few years ago, before we got on the Board.

Mr. Dale: I'm playing it in my head. If you have a changeover in the Board, you need to have some kind of protection measure.

Mr. Carnesale: Yeah, but you have the termination clause.

Mr. Dale: Can I finish please, Pete? Yes, you did have the termination clause. I guess the way that I'm looking at it is general. You're sticking your neck out there a little more.

Mr. Showe: This Board can certainly change the terms. As of right now, you can terminate without cause with seven days' notice.

Mr. Dale: Right.

Mr. Showe: If you want to make that 14 days, that's up to you guys, however you want to change that. Now if there is cause, its effective immediately.

Mr. Dale: Correct. Right. With cause, that's a different story.

Mr. Showe: That causes issues.

Ms. DeVries: Is there any performance reward?

Mr. Dale: That was my second question. It doesn't say anything about him being eligible for the bonus in here.

Mr. Showe: He's an employee and is eligible for the bonus.

Mr. Dale: Okay. Is he a W-2 or 1099 employee?

Mr. Showe: He would not be a 1099 employee.

Mr. Dale: Okay.

Mr. Showe: He's still eligible for the bonus program. All of that. He just has different terms of his employer.

Mr. Dale: I'm going to be blunt. Some of that was a mystery to me with the contract we have with Jim.

Mr. Colasinski: On the other side of that, an individual at that level takes on so much responsibility. Can we structure anything that provides in addition to it?

Mr. Showe: Absolutely.

Mr. Colasinski: Okay. That's another thing we can do, but I think we can amend that later on if we need do.

Mr. Showe: Okay.

Mr. Colasinski: When you're at that level, you have to drive the performance in the organization. You should be getting more than just getting something back.

Mr. Showe: There is the statement under compensation that the employee's performance will be reviewed at least annually and compensation may be increased from time to time at the sole discretion of the District.

Mr. Dale: Right.

Mr. Colasinski: That I think is something we may need to come up with some criteria potentially for, but at that level, it's one thing to give people a bonus and another to create the stimulus for them to execute as well, which is much more than what individuals would be doing. To give the same amount of compensation on that, I don't think is truly fair when you have somebody that is the catalyst to make this all work.

Mr. Dale: Right.

Mr. Colasinski: So, I would like to consider doing something more in that domain. I don't have a number right now.

Mr. Dale: Are you thinking incentive based or just a raw number?

Mr. Colasinski: If we hit the goal, we can provide a percentage in addition to what the current employees receive.

Mr. Dale: Does that run in afoul?

Mr. Showe: I think you have more flexibility the way it's written now.

Mr. Colasinski: Right, because we can put that in this contract as to a certain percentage, if the employees hit this pool number, then we can provide Jim with a 5% or 7% bonus.

Mr. Showe: I think the way it's written now; you have that flexibility.

Mr. Colasinski: Right.

Mr. Showe: If you start getting specific in this contract, then you eliminate your ability to do something versus the way it is written now.

Mr. Colasinski: The other thing too is he had a great quarter, but things change.

Mr. Showe: Correct. I'm just trying to provide you the maximum amount of flexibility.

Mr. Dale: I like your thinking. You are kind of on the same wavelength.

Mr. Colasinski: I've been there and done that before.

Mr. Dale: Right.

Ms. DeVries: We want to reward you when the CDD does well.

Mr. Colasinski: Well, it's also a job to stimulate the entire staff to perform better. It's not just you doing what you do. It's much more than that. You have to provide motivation, a corresponding stimulus to drive results in the organization. You should be rewarded more for that when you do that.

Mr. Dale: Right.

Mr. Colasinski: Because that's additional creativity and effort. If you can drive the entire organization to get that, you should also be rewarded.

Mr. Dale: Right.

Mr. Colasinski: Because that's not just your job. You should also be rewarded more for that as well.

Mr. Dale: Right.

Mr. Colasinski: That's not just your job. It's another responsibility.

Mr. Dale: Right. My goal with you in this position is to create some permanence, not just for you, well actually yes for you, but prior to Tim coming on Board, which Jason will attest, every couple of years, we had a new General Manager. That was the history of the position.

Mr. Moller: I know the history of this place. I was the neighboring Superintendent and saw a new General Manager do outsource maintenance. Then a new General Manager would bring it back in-house. It was back and forth. There was no consistency or stability.

Mr. Dale: No institutional knowledge and all the things that go with that. That's why I want to make sure. I appreciate that. That's where I'm at.

Mr. Colasinski: Jason, we have the opportunity right now as a contractor to provide that extra.

Mr. Showe: You have maximum flexibility right now. I would caution against getting too specific.

Mr. Colasinski: Right.

Mr. Showe: Another situation comes up and now you have specific language that doesn't apply to that.

Mr. Colasinski: As a Board I want us to all remember that we have that. So, let's start thinking about that as we get closer to the end of the year.

Ms. DeVries: Write that into the goals.

Mr. Dale: Everybody is probably going to laugh at this.

Mr. Colasinski: I will anyway.

Mr. Dale: I'm going to back the horse and the cart up about a mile here. I think we are all on the same wavelength, but I want it official because we're presumptively going into this, putting Jim in the position and we haven't really asked the Board. I assume that nobody wants to do any kind of employer search or anything like that for the position.

Mr. Colasinski: That's a good general question.

Mr. Dale: I do not want to. I think Jim is our guy.

Mr. Colasinski: I don't see the need.

Mr. Dale: Right.

Ms. DeVries: Based upon his performance in his temporary role.

Mr. Dale: Right.

Mr. Colasinski: And the skills he brings.

Ms. DeVries: Right.

Mr. Dale: But I feel it would be not doing the District the right service.

Mr. Colasinski: It might even cost us a lot more.

Mr. Dale: I think Jim is the dream candidate for this position, but I don't want to presume. I assume you feel the same, Pete?

Mr. Carnesale: Oh yeah. I've got zero problems with him. Basically, he has shown in his position before and in his acting position, that he has the ability and the wherewithal in order to be able to perform.

Mr. Dale: Right.

Mr. Carnesale: From my perspective, that's the way to go.

Mr. Dale: Okay. Ron?

Mr. Rysztocki: Yeah. If we have no issues.

Mr. Dale: Okay. I was being very presumptive with some of my thoughts moving forward.

Mr. Carnesale: He just didn't want to make it that I chose them.

Mr. Dale: Right.

Mr. Carnesale: That's what he was afraid of.

Mr. Dale: I'm not the king of the Board. Okay. I believe we have a strong consensus for Jim as our candidate.

Mr. Carnesale: I think Jim is happy with that.

Mr. Showe: I request that the Board approve the contract in substantial final form with the changes.

Mr. Colasinski MOVED to approve the agreement for Mr. Jim Moller as General Manager was approved in substantial final form with the changes and Ms. DeVries seconded the motion.

Ms. DeVries: I hope you can read my handwriting.

Mr. Showe: We'll edit and get it back to you, so you can make sure that we have everything.

On VOICE VOTE with all in favor the agreement for Mr. Jim Moller as General Manager was approved in substantial final form with the changes was approved.

Mr. Moller: The way I see our operations structure, I have an option for maintenance.

Mr. Colasinski: It is your call. If you want to socialize with what you want to do, great, but in the end it's still your call.

Ms. DeVries: If you want consulting advice from the Board, that's fine too.

Mr. Moller: I looked at it and I can bring in another high price Superintendent, but whether our ideas are going to mesh, I see conflict. I can bring in a Greens Superintendent at a lower cost, but I don't see the need for that since I have Wes. He's been here forever, knows the property and is try and true. I want to make Wes the Golf Course Superintendent. I will be the General Manager/Director of Agronomy so I can keep my GCSA status. I want to promote Justin

as our Spray Tech. He was our previous Superintendent to Chemical Technician/Assistant and the same thing with Ollie. That will free up the position. So, I would like to add another maintenance position, to take my spot and hire someone as an Assistant Mechanic. Now Wes would have two people that he can lean on to help him run operations, with the adjustment that I made with Kyle in the Pro Shop. If you take the salaries before and the salaries after, we actually come out ahead by over \$60,000 in salaries.

Mr. Colasinski: Okay.

Ms. DeVries: Great.

Mr. Colasinski: That's fine. I think from the aspect of cohesiveness of the organization and the team, that's a good move.

Ms. DeVries: Yeah.

Mr. Colasinski: There is less disruption.

Ms. DeVries: There are good people and you promote them and they're happy.

Mr. Moller: Exactly.

Mr. Dale: I'm loving it.

Mr. Colasinski: See. Told you!

Mr. Dale: Wonderful.

FOURTH ORDER OF BUSINESS

Discussion of Potential Grants

Mr. Showe: I didn't know if there were any updates on that.

Mr. Dale: Not so much, other than we are currently trying to get a date with the person at the county and it's kind of been a back and forth. Its primarily one person.

Mr. Colasinski: So, it's a county issue.

Mr. Dale: A county issue.

Mr. Colasinski: How much money did we pay in cash? We paid the county more than we paid Dave.

Mr. Moller: They haven't responded. The last I saw was Tuesday from 3:00 p.m. to 5:00 p.m. They haven't confirmed that.

Mr. Dale: I didn't see that one.

Mr. Moller: Michelle said that she was available from 3:00 p.m. to 5:00 p.m. and I said that I was good with that.

Mr. Dale: On Tuesday?

Mr. Moller: Yeah.

Mr. Dale: Tuesdays are her worst days. That was something that I was going to discuss at the workshop. I didn't see that she had responded. In fact, I got an earful before the meeting that Tuesdays are her bad day and it was in regards to the POS system. I wanted to talk about that with the training, but I'm getting ahead. I will coordinate with Dave and we'll see where we're at.

Mr. Colasinski: Okay.

FIFTH ORDER OF BUSINESS

**Consideration of Resolution 2023-04
Electing Officers - *added***

Mr. Showe: Just to clean up some of the records, we presented you with Resolution 2023-04, reflecting some of the changes. These are all exactly the same as they were before. I just wanted to make sure that Jim was included.

Mr. Colasinski: Do you want me as Treasurer or Assistant Treasurer?

Mr. Showe: We had you as an Assistant Treasurer prior. We can do it either way. It is whatever the Board is inclined to do.

Mr. Colasinski: Okay. If it's in regards to function and the function is the same, I don't care.

Mr. Showe: The function is the same.

Mr. Carnesale: My only issue would be I believe that Steve would be better off as Treasurer just because that is what is known on the Board.

Mr. Colasinski: That's fine.

Mr. Showe: No worries.

Mr. Carnesale: It doesn't make a difference.

Mr. Colasinski: That's fine. I'm good with that.

Mr. Dale: I do see a typo.

Mr. Showe: I have it. If the Board is amenable, you can approve it in substantial form, switching Steve to Treasurer and me to Assistant Treasurer.

On MOTION by Mr. Carnesale seconded by Mr. Rysztocki with all in favor Resolution 2023-04 Electing Officers as stated was adopted in substantial form.

SIXTH ORDER OF BUSINESS

Supervisor’s Requests

Mr. Dale: I will save my requests for the workshop.

Mr. Colasinski: If you do them now and there’s a subsequent motion, we can do that tonight versus having to wait two more weeks.

Mr. Dale: There are just two issues with the POS training.

Mr. Colasinski: So, it’s not actionable.

Mr. Dale: I don’t believe I have any actionables. Ron, do you have anything?

Mr. Rysztogi: No.

Mr. Dale: Steve?

Mr. Colasinski: No.

Mr. Dale: Jen?

Ms. DeVries: No.

Mr. Dale: Pete?

Mr. Carnesale: No.

Mr. Dale: I don’t either, so I will entertain a motion to adjourn.

SEVENTH ORDER OF BUSINESS

Adjournment

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

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

The regular meeting of the Board of Supervisors of the Viera East Community Development District was held on **Thursday, April 27, 2023** at 7:00 p.m. at Faith Lutheran Church in the Multi-Purpose Room, 5550 Faith Drive, Viera, Florida.

Present and constituting a quorum were:

Rob Dale	Chairman
Jennifer DeVries (<i>via phone</i>)	Vice Chairman
Steve Colasinski	Treasurer
Pete Carnesale	Assistant Secretary
Ron Rysztogi	Assistant Secretary

Also present were:

Jason Showe	District Manager
Jeremy LeBrun	GMS
Jim Moller	Golf Maintenance Superintendent
Residents	

FIRST ORDER OF BUSINESS

Roll Call

Mr. Showe called the meeting to order at 7:00 p.m. All Supervisors were present with the exception of Ms. DeVries and the Pledge of Allegiance was recited.

SECOND ORDER OF BUSINESS

Pledge of Allegiance

The Pledge of Allegiance was recited.

THIRD ORDER OF BUSINESS

Public Comment Period

Mr. Showe: I do not have any Request to Speak Forms, but if anyone would like to speak, please state your name and address for the record and keep your comments to three minutes.

Resident (Sam Concemi, Worthington Circle): Gentleman thank you. I have been before you many times. I have some good news that I think Mr. Carnesale may have shared. Mr. Rob Feltner has agreed to meet with the Viera East Sound Reduction Focus Group on May 3rd at 11:30 a.m. I expect that a member of the Homeowner's Association (HOA) for the Viera East golf community will attend. We had a meeting with them two days ago and they expressed a lot

of interest. They were supporting us because you guys have been behind the scenes as much as possible. A member of the Board, such as Mr. Carnesale, acting as a private citizen, was not representing the Board. I don't think its proper for the Board to actually get involved at this level; however, at some point in time, we are going to need an affirmative vote supporting this. Right now, if we can get the elected officials to come on board, I think that's a big plus for us. He is the first elected official to say, "Yes, I will come and step up," but I don't know what he's going to say or do. I understand that he's a friend of this Board and that's good news. Where we are going from there, we sent a letter to Senator Mayfield and to Representative Altman. Unbeknownst to me, at their Legislative Session, they are involved in community efforts. So, we will give them a pass at this time and see where we are going with that. Other than that, I understand that the issue was brought up at the workshop. I was not there and I would like to have some idea of what's going on. That's it. That's my presentation.

Mr. Dale: We are going to come back to it, but we are going to let everybody speak.

Resident (Sam Concemi, Worthington Circle): Okay.

Mr. Dale: Because that is our policy, but I am responding to you. As part of the meeting, we can incorporate things, but every time someone has a comment, we can't respond or we won't get out of here until Midnight.

Resident (Sam Concemi, Worthington Circle): You know we all play by the rules.

Mr. Dale: We will be talking about it.

Mr. Showe: Are there any other audience comments? Not hearing any, we can close audience comments, take a motion on the minutes and go right into that discussion.

FOURTH ORDER OF BUSINESS

Approval of Minutes of the March 23, 2023, Board of Supervisors Meeting

Mr. Showe: The next item is approval of the March 23, 2023 Board meeting minutes.

On MOTION by Mr. Colasinski seconded by Mr. Carnesale with all in favor the Minutes of the March 23, 2023 Board of Supervisors Meeting were approved as presented.

FIFTH ORDER OF BUSINESS

New Business

A. Discussion of Support Letter for Sound Reduction Group

Mr. Dale: As Jason just mentioned, under new business is the issue of the letter. Sam, let me just recap. During the workshop, we discussed this because I did have a conversation with

Commissioner Rob Feltner. We talked a lot about not just alternatives, but the only viable alternatives. Based on my conversation with him, he actually thought out of the box. This is something that I said two years ago. We can beat our heads against DOT, but that wall probably isn't going to budge much. However, his thinking out of the box was to approach legislators as part of the appropriations process, which was a very good idea. For those of you who don't know, Mr. Feltner used to be a legislative aide and he knows the system very well on how to approach it. Having him on our side is huge and it is somebody that we want on our side. So, I discussed that with him. Those are the cards that are on the table. The other component goes back to something that I said two years ago and I really wish we pursued, which is the bamboo idea. I don't want to get into it and we'll talk about it after the meeting as to how viable it is and everything. But I do think either through grants, through county money or through other funding sources, I think that would be a viable option. The big challenge that I see, is getting permission to plant along that right-of-way (ROW) that the State DOT owns. We discussed that for a while. I think that would be a much easier sell because that is something DOT just did along this boulevard. The bamboo is quick growing. His main concern was, *"Well what about the maintenance on it."* I said, *"This is where I volunteer Jim."* I didn't really volunteer him, but I said, *"It's something that we would have to research,"* but I did mention that the CDD already has heavy equipment. That is something that might be on the table that we would be able to handle maintenance of for a lot of this. I honestly don't think there's going to be a lot of maintenance. I don't know if you've seen bamboo grow, but it grows large and then it becomes unruly. So that's kind of where we are at. I know that would take a little bit of time. You think you're talking about a big, long stretch and everything, but when you weigh that against the millions that it would cost for a wall, it might be an easier sell. I guess that is where we're at.

Resident (Ed Fabbri, Addington Circle): I've been working with Sam. I work with Department of Transportations (DOTs) throughout the southeast. I had them come out and do some sound monitoring in the Addington Circle area. I agree with the bamboo idea, after doing some research and getting information from the State of Florida DOT. I am also reaching out to the Netherlands where they have done studies.

Mr. Dale: That's interesting.

Resident (Ed Fabbri, Addington Circle): It's a highly involved study and they won't pay for it, so that's why it never gets used.

Mr. Dale: Right.

Resident (Ed Fabbri, Addington Circle): I went out of the country to the Netherlands and did all of this research and basically, it was not effective. So, I dropped the idea.

Mr. Dale: Right.

Resident (Ed Fabbri, Addington Circle): Then I went into other states, looking at what they are doing and in Ohio, instead of concrete masonry walls that are expensive, the DOT was using composite type of fencing, which was half of the cost. They found that it was 80% as effective as a masonry wall. I don't want to put money into something and not have it work. There are other states out there that are finally taking the initiative to do some research on their own, but I spent a year researching bamboo, took pictures of the boulevard area as well as measurements. It has grown, but all of the sound measurements that I have taken, show that it was not effective. So, we really need something solid.

Mr. Dale: Right.

Resident (Ed Fabbri, Addington Circle): I don't worry about sound and measurements of sound.

Mr. Colasinski: What is the most effective spot to put some barriers based on sound wave propagation out there? I don't know.

Resident (Ed Fabbri, Addington Circle): In my opinion, it would not be out near the road. If the State is going to own it, there would be an easement along the golf course with a channel. You want it as high as possible and close as possible to the homes. Because if it is down low where the channel is, the sound could go right over the top. So, you want to have it high. You would have access to it from the golf course side. Again, the higher the better. Sam lives on the 8th hole where there is a big culvert that goes under I-95. You can't bridge that because it a large area.

Mr. Dale: Is it on the east side?

Resident (Ed Fabbri, Addington Circle): Yeah, on the east side of the channel. It would be continuous.

Mr. Dale: The obvious issue would be along the east side of the channel where a lot of golf balls go. That's going to affect golfer play.

Resident (Ed Fabbri, Addington Circle): Probably.

Mr. Dale: They are bouncing off of the wall.

Mr. Carnesale: They are coming back into play?

Resident (Ed Fabbri, Addington Circle): There's nothing wrong with that. We could have a border on the wall just to have a more aesthetic feeling.

Mr. Dale: I'm not as worried about that because that will be a side effect. When I golf, I wind up in that darn channel all the time.

Mr. Carnesale: If you had a wall there, you wouldn't be in the channel.

Mr. Dale: Right.

Mr. Carnesale: You would be back on the golf course.

Resident (Sam Concemi, Worthington Circle): Ed sent me an email and suggested using Federal funding that may be available.

Resident (Ed Fabbri, Addington Circle): Yesterday, I sent an email saying that the best way to attack this would be through the Legislature. Right now, they are back doing earmarks, which they stopped doing for a few years. Then two years ago, they started doing earmark projects. Senators and Congressmen are actually up there basically trying to get votes and are giving money to communities. They range from \$1 million to \$10 million. It's just a matter of getting your congressional people on board and making appropriations. Yesterday in my email to Sam, there was a whole list of what different states are doing. That's a perfect way to do it.

Mr. Colasinski: Jim, do you happen to know whether or not we have any sprinkler system pipes or heads on the east side of that channel on #8?

Mr. Moller: Yeah.

Mr. Colasinski: Do you know far they are from the edge?

Mr. Moller: They are probably from the top of the canal bank, maybe 6 feet. But each one of those is at the very end of the lateral. It's not really that labor intensive. The heads are very easy to move.

Mr. Colasinski: Okay. I'm just trying to understand the impact.

Mr. Moller: Our main line is probably 20 feet off of the channel.

Mr. Colasinski: Yeah. So, we might have to move something back, but it's not impossible.

Resident (Sam Concemi, Worthington Circle): What's the width you're talking about? If you were to plant something, how wide would it have to be?

Mr. Dale: You're referring to the width.

Resident (Sam Concemi, Worthington Circle): I'm just trying to visualize how much work area you have.

Resident (Ed Fabbri, Addington Circle): To do the installation, you need probably about 10 feet. When you're done, you're using about 18 inches.

Mr. Dale: Because it scopes up.

Resident (Ed Fabbri, Addington Circle): Yeah, if you use thick walls.

Mr. Dale: Okay.

Resident (Ed Fabbri, Addington Circle): If we explore the whole highway strategy, it's even less.

Mr. Dale: I have two other follow-up questions for you, because I'm sure that you guys have done all of the legwork. We're in a different environment with costs and everything right now. So, if you had to guess, lengthwise from start to finish, what are we talking about, a couple of million dollars?

Resident (Sam Concemi, Worthington Circle): No. We're talking at least 7,000 feet with just the fairways and 9,000 to 10,000 feet on the walking paths. I would say that the cost is going to be anywhere from \$5 million to \$10 million if you put in concrete.

Mr. Dale: I was going to say about \$1,000 a foot.

Resident (Sam Concemi, Worthington Circle): Yeah. It is \$1,000 a foot, when you consider what has to be done. The concrete is the least expensive thing. I would say at \$1,000 a foot, \$8 to \$10 million to me, is a reasonable number.

Mr. Moller: Are we talking about the entire stretch of property?

Mr. Dale: Of the golf course. Correct.

Resident (Sam Concemi, Worthington Circle): That would take us almost to Viera Boulevard. To do it right, you should go from Viera Boulevard to Fiske, but then you're looking at a cost like \$15 million.

Mr. Dale: As you know, because they did this study 20 years ago, this is one of the benefits of having been in Viera for a long time. I remember when they did that. What we're going to be up against was the density.

Resident (Sam Concemi, Worthington Circle): You know my position. They came up with 750 hours of personal use per day on the golf course, completely eliminating the fact that

200 feet away were 300 homes that were occupied by 600 to 700 people who live there 24 hours a day. I said that our number is 14,000 to 15,000 hours of use per day.

Mr. Colasinski: From a value perspective in our community, we always value the homes first because that is a personal investment. We have a lot more invested in homes than in recreational facilities, but if there's a judgement call, you lean towards the homes.

Resident (Sam Concemi, Worthington Circle): The bottom line is, in my cynical opinion, if you don't mind...

Mr. Dale: That's why we love you, Sam. I'm the same way.

Resident (Sam Concemi, Worthington Circle): When they had the opportunity to put up a wall in 2014, they went out of their way to not grant that wall and that stretch. But they completely overlooked the fact that there were so many residents impacted by it.

Mr. Dale: Right.

Resident (Sam Concemi, Worthington Circle): If you're a golfer, perhaps you really should take up swimming or something else. Let's face it. By the way, it's not a pool. There are no cameras on the wall.

Resident (Ed Fabbri, Addington Circle): When I got involved with the interchange, the interchange opened up a whole new ballgame because it was a new project and it had an impact. It didn't have an impact all the down to the 5th hole, but it certainly had an impact on the area just north of Viera Boulevard.

Mr. Dale: How do you measure that Ed? By a decibel rating?

Mr. Colasinski: No, you put a road in there now.

Mr. Dale: I guess I'm talking about on I-95.

Mr. Dale: Not on heavily impacted Viera Boulevard.

Mr. Colasinski: You are now going from what was nothing to putting an entrance ramp on it.

Mr. Dale: I get it.

Mr. Colasinski: Then why are you asking?

Mr. Dale: Because that doesn't affect traffic on I-95. That's why I'm asking.

Resident (Ed Fabbri, Addington Circle): There's a higher decibel reading because you have tractor trailers using brakes.

Mr. Dale: Okay.

Resident (Ed Fabbri, Addington Circle): When they downshift.

Mr. Dale: You're right.

Resident (Ed Fabbri, Addington Circle): There is more truck traffic.

Mr. Dale: That makes sense.

Mr. Carnesale: They are also physically higher in terms of geographically.

Mr. Moller: On a daily basis, that's what I noticed the most, the engine breaking of a tractor trailer, but when they are slowing down to make the ramp, that to me is when its most noticeable.

Resident (Ed Fabbri, Addington Circle): That's correct.

Resident (Sam Concemi, Worthington Circle): I have done an informal count on the number of tractor trailer trucks going by my house each day. If I told you it was between 22,000 and 25,000 trucks per day, trust me, you would get a more accurate number of the trucks going by.

Mr. Dale: Right.

Mr. Colasinski: Alright, so where are we going with this? What is the outcome that we're looking for?

Mr. Dale: I guess my last follow up question is going back to the bamboo issue. Since you extensively looked into this Ed, which I appreciate, in looking at it, was one more effective than the other or did it say that the bamboo has no impact?

Resident (Ed Fabbri, Addington Circle): Basically, it needs to be in a 200-foot vegetative area where you have no noise coming through.

Mr. Colasinski: How far away from the noise source does it have to be planted?

Resident (Ed Fabbri, Addington Circle): You want a barrier. I'm not sure of the exact location.

Mr. Colasinski: So, here's the thing. That's why I was asking you before about where it needs to be effective, the distance from the highway. If we have a barrier that we expect to be effective, it has to be a certain distance away from the highway. What is that distance?

Resident (Ed Fabbri, Addington Circle): It depends on the highway's elevation and distance from homes.

Mr. Colasinski: Okay.

Resident (Ed Fabbri, Addington Circle): You only have "x" amount of feet there.

Mr. Colasinski: When they did that study on the bamboo, was there an understanding of exactly where it was planted.

Resident (Ed Fabbri, Addington Circle): For instance, in the Netherlands, they were using 25 foot/meters.

Mr. Dale: I was told that there would be no math tonight.

Resident (Ed Fabbri, Addington Circle): They sent me pictures of it and in my opinion, it looked better than what they have on this boulevard.

Mr. Dale: Right.

Resident (Ed Fabbri, Addington Circle): Because I actually looked at it. So, that didn't work. You are looking at a lot wider section than 20 to 25 feet.

Mr. Dale: Okay. Where I'm going with this is, I'm also thinking about Plan B. I'm sure that there would be no shock to anybody, but it's going to be a tough sell unless its Federal, to come up with \$7 million to \$9 million. I'm not saying that we don't try for it.

Resident (Ed Fabbri, Addington Circle): If you want a wall, it doubles the cost.

Mr. Dale: Regardless, however you do it, you're talking multi millions of dollars and we may or may not get it. But if we don't get it, I guess where I'm going with this is does the bamboo at least provide something?

Resident (Ed Fabbri, Addington Circle): It's going to provide a visual impact only. I was dealing with people that worked at DOT.

Mr. Dale: I'm just wondering if we can't get the big dollars for a wall, do we then want to go to Plan B, which is the bamboo.

Resident (Sam Concemi, Worthington Circle): Let me say this much. I also did some research on it. The density of the bamboo is very important. Bamboo is grass. It is basically 4 inches wide. In the report, they went with the widest, thickest, toughest bamboo that was approximately 3 inches apart. They reported that it was almost as effective as a concrete wall and because it went so high, it was very effective to cutting off the sound that came over the top. My understanding is they went out there and rolled and tilled the whole thing, sprayed it and in a relatively short of time, they had little trees growing.

Mr. Colasinski: Alright, so we have two options. We have the wall as one and bamboo as a Plan B.

Mr. Carnesale: With a wall, we had two options on what it was made out of.

Mr. Colasinski: The realistic aspect is the cost differential between the two and the reality of getting one versus the other.

Resident (Ed Fabbri, Addington Circle): There's a 50% difference in the cost. I went to Rockledge Gardens and talked with people about bamboo when I was doing that research to try to find out the availability and cost.

Mr. Dale: You are talking about a much bigger scale so you get economies of scale.

Resident (Ed Fabbri, Addington Circle): Getting the material is another story.

Mr. Colasinski: It can be done.

Resident (Ed Fabbri, Addington Circle): You are not going to get materials.

Resident (Sam Concemi, Worthington Circle): I have one last question. If you trying to get funding, should we speak with our congressman now?

Mr. Colasinski: Why not?

Resident (Sam Concemi, Worthington Circle): What do you think? I can send a letter if you guys approve.

Mr. Dale: We will come back to the letter, but I think you should be talking to both entities, State and Federal. When I started doing the math, I thought, "*It's going to be hard to get approval for \$8 million.*"

Resident (Sam Concemi, Worthington Circle): All they could say was no.

Mr. Dale: You are right. There is a huge Federal Bill out right now for infrastructure improvement.

Mr. Colasinski: If they put up a wall, they could put one there too.

Resident (Ed Fabbri, Addington Circle): They are spending a lot of money for these communities; \$8 million, \$10, million, \$20 million.

Mr. Dale: This is where having your County Commissioner helping is useful. Everything helps.

Resident (Sam Concemi, Worthington Circle): I want to say that I'm grateful for your help. A lot of people in the golf course community are going to know that you helped us out.

Mr. Dale: We have to get something first. I'm not trying to be negative. I'm trying to be a realist. Sometimes you don't get the whole loaf and sometimes you get half of the loaf. That's kind of the way I'm thinking. If we get half of a loaf, which is the bamboo, are we okay with that?

Resident (Sam Concemi, Worthington Circle): Let's think of where we were two-and-a-half years ago.

Mr. Dale: Right.

Resident (Sam Concemi, Worthington Circle): We made big steps. We're here. If someone out there is willing to drive the bus for us, we have nothing to lose.

Mr. Dale: Right.

Resident (Sam Concemi, Worthington Circle): What happens now?

Mr. Dale: Just the letter.

Mr. Showe: The decision point is for the Board right now.

Mr. Dale: It sounded like during your three minutes, you were saying that things have changed and this isn't as relevant. Perhaps what I was taking from it, is you want to hold off on it for a little bit.

Resident (Sam Concemi, Worthington Circle): I don't want to hold off on anything. I want to meet with Commissioner Rob Feltner to see what he has to say.

Mr. Dale: Right.

Resident (Sam Concemi, Worthington Circle): We're hoping that Senator Mayfield provides funding. We don't know if she has it yet. The Legislature was very busy.

Mr. Dale: Right.

Resident (Sam Concemi, Worthington Circle): I'll see what she says down the road.

Mr. Dale: I'm going to be blunt. I read the letter. I was good with the first paragraph, but going into the second and third paragraph, as you know, it gets a little confrontational. Being a negotiator, that is my concern with it. Sometimes, yes, you have to be very blunt with people, but I think we are still at the stage where we are seeking assistance. We haven't had people tell us no, other than the DOT. So that is my concern with it at this stage.

Resident (Sam Concemi, Worthington Circle): It is subject to all kinds of amendments.

Mr. Dale: Right.

Mr. Showe: That's kind of where I am.

Resident (Sam Concemi, Worthington Circle): It was intended to be my message to you to see what you think.

Mr. Dale: I know it says, "*Draft*" on it.

Resident (Sam Concemi, Worthington Circle): I'm not offended.

Mr. Colasinski: I would like to hear from Jason.

Mr. Showe: The point is this letter really is a letter from the CDD Board.

Mr. Dale: Yes.

Mr. Showe: Even though it has the Chairman's signature on it, he is representing that this letter is from the CDD Board. In order to send a letter like that, it must have the approval of the CDD Board because it is a letter representing the Board as a whole.

Mr. Dale: And our position.

Mr. Showe: This was the draft that we received. You are certainly able to make any amendments, changes, anything that the Board itself as a body would feel comfortable with sending.

Mr. Dale: Right. I'm not sure that us going through and revamping the letter during a Board meeting is the most efficient use of our time.

Resident (Sam Concemi, Worthington Circle): I agree with you completely.

Mr. Dale: I actually would want everyone to have a chance to redline it. In fact, it might be beneficial with you and I to sit down and finesse some of it.

Resident (Sam Concemi, Worthington Circle): I'm at your disposal.

Mr. Dale: Okay. When are you guys meeting?

Resident (Sam Concemi, Worthington Circle): May 3rd.

Mr. Colasinski: Next week.

Resident (Sam Concemi, Worthington Circle): If we hold off on it until after we meet, it might be to our advantage.

Mr. Dale: I think that would be wise.

Resident (Sam Concemi, Worthington Circle): I sent the letter to the HOA and they are kicking it around. I told them to do whatever they wanted to with it. I also told them that they might want to wait until after we had the meeting with the County Commissioner before we start sending letters out. He may want to drive the bus and if that's the case, by all means.

Mr. Dale: Right. We don't want to alienate some of these folks that are going to be our helpers.

Resident (Sam Concemi, Worthington Circle): I agree with you. That meeting is next Wednesday.

Mr. Dale: Okay.

Resident (Sam Concemi, Worthington Circle): Peter is going to be there.

Mr. Dale: Okay.

Resident (Sam Concemi, Worthington Circle): He can give a report.

Mr. Showe: The best way to handle that is if Pete wants to just write up a summary and send it to me as information, regarding what happened at the meeting and the next steps, I can distribute that.

Mr. Colasinski: Alright.

Mr. Dale: Then we will table the letter idea for now.

Resident (Sam Concemi, Worthington Circle): Absolutely. I just wanted to get something in front of you.

Mr. Dale: I understand.

Resident (Sam Concemi, Worthington Circle): I also wanted to bring you up to speed as to where we were. It is moving slowly.

Mr. Dale: Moving at the speed of Government is what I call it.

Resident (Sam Concemi, Worthington Circle): If you recall my position statement, I researched it.

Mr. Dale: Right.

Resident (Sam Concemi, Worthington Circle): People don't realize there is a Constitution in writing to not have this ability. I was astonished. I have never seen any State Constitution that said, "*You have that right,*" and yet it exists in Florida. It has to be there for a reason.

Mr. Dale: Right.

Resident (Sam Concemi, Worthington Circle): Also, they keep granting variances. It's no different than asking for a zoning permit. We're all familiar with that.

Mr. Dale: Yeah.

Mr. Colasinski: Okay, so have we agreed on a plan of action right now?

Mr. Showe: Yeah, I think we're okay to move forward on that.

Mr. Dale: We will let you guys have your meeting.

Resident (Sam Concemi, Worthington Circle): After the meeting, you can contact me to see where we are at. I would be happy to meet with you at Hook & Eagle and have some wings. They have the best wings that I ever had.

Mr. Dale: Yeah. They are really good.

Resident (Sam Concemi, Worthington Circle): Thank you so much. I can't tell you how much Ed and I appreciate it.

Mr. Dale: Ed, I appreciate all of your research and everything that you did. I looked at it a long time ago and I haven't done extensive research on walls and the decibel ratings. I didn't know where we were at.

Mr. Carnesale: It sounds to me like the width that the wall would have to be if it was bamboo, because of the amount of space we have, is high enough.

Mr. Dale: On this side of the canal.

Mr. Colasinski: I would like to focus on the action plan, since we are 45 minutes into this.

Resident (Ed Fabbri, Addington Circle): I suggest that we go to our senators and congressmen and ask them to earmark funds for the project. Then you get what you actually need.

Mr. Dale: My recommendation is heavily leaned on the recommendations of your County Commissioner at that meeting.

Resident (Ed Fabbri, Addington Circle): Absolutely.

Mr. Dale: He is an expert.

Mr. Colasinski: Are we tabling it?

Mr. Showe: For now.

B. Approval of Issuance of RFP for Parking Lot Sealing

Mr. Showe: The Board asked us to bring back a draft Project Manual for the parking lot and roadway sealing project. I think it's in largely good form. I'm still waiting for some feedback from District Counsel who needs to go over the contract to make sure that they are comfortable with the contract document. All of the other documents, the scope is all provided by the District Engineer. If the Board is amenable, obviously there are a lot of pages. You have previously seen the scope and I think you were happy with it. That's really the most important piece of this.

Mr. Colasinski: Correct.

Mr. Showe: The rest of this is formula. There are a lot of blanks in there because we need to get approval from District Counsel first. Once we have that, we will fill in the blanks based on the time that we need to advertise it and the dates. If the Board is amenable, you can make a motion now to authorize staff to issue the Request for Proposal (RFP).

On MOTION by Mr. Colasinski seconded by Mr. Carnesale with all in favor authorization for staff to prepare the Request for Proposal for the parking lot sealing was approved in substantial form.

Mr. Showe: As soon as its available, we will fill those blanks in and get it advertised and circulated.

Mr. Dale: Wonderful. Thank you. I appreciate all of the legwork that Jim did.

SIXTH ORDER OF BUSINESS

Old Business

A. Action Items List

Mr. Dale: Jason, can you go through our Action Items List?

Mr. Showe: Sure. I can go through that quickly. The fire breaks are still ongoing.

Mr. Moller: The fire breaks are complete.

Mr. Showe: I will update that.

Mr. Colasinski: Excellent.

Mr. Dale: Regarding the fire breaks, I remember you saying with Osprey that they were too wet.

Mr. Moller: I asked Ed and he said that all of the fire breaks were done.

Mr. Dale: Alright.

Mr. Showe: We will mark that complete. The District Engineer let me know that the county informed him that there was a delay on receiving the Emergency Recovery Plan. As far as the Employee Policy Manual, are there any other comments from the Board or are we going to try to get that finalized?

Mr. Dale: There's just one comment that I have on this, which is as a result of today's meeting. We had discussion in the past. I completely understand that employees have free speech rights and everything like that, but in the old version, we did have an area that I would like for Jim to review and whatever he decides along with Jason and District Counsel, I'm okay with. But we can't tell people that they are not able to comment online. However, if what they are saying is going to negatively impact...in other words, if you're a Disney employee and you go around saying that Disney is the pits and it's a horrible company, you're biting the hand that feeds you.

Mr. Moller: I see what you're saying, but I did not get that.

Mr. Colasinski: I didn't either.

Mr. Dale: I'm not using one particular example. I'm using an overall example.

Mr. Miller: It's like when our employees play golf, whether at our place or somewhere else and they have a Viera East shirt on and representing Viera East, you are held to a different standard.

Mr. Dale: Right. I guess what I'm saying is if you would, prior to completion, re-look at one specific section, because I didn't have time to look it up, we also want to make sure that our Online Communications Policy, is in line with the first amendment and appropriate for the District.

Mr. Showe: Yes, there is a Social Media Policy at Viera East, recognizing and having the right to speak up and participate in interactive discussions; however, the use of social media also presents certain risks and responsibilities. This applies to all employees who work for the District. For purposes of this policy, social media includes all means of communicating or posting on the internet, including your own or someone else's blog. The District Guidelines, principles or policies apply to online activity, just as they apply to all other areas of work. Ultimately, you are solely responsible for what you communicate and may be personally responsible for any litigation that may arise, as you make unlawful, defamatory, slanderous or libel statements against any customer, manager, owner or employee in the District. Then there's a whole thing about being respectful and how to use social media, media contacts, etc. So, they did address that.

Mr. Dale: Right.

Mr. Showe: Jim, I'll get back to you if you want to go through it and make sure there's nothing else for you to add to that.

Mr. Dale: Okay. Thank you. That is much different than we remember it.

Mr. Showe: I didn't even know that it existed. It's definitely a different world.

Mr. Dale: Its come up a couple of times over the course of the past couple of years.

Mr. Showe: Is the new POS system still ongoing?

Mr. Moller: Yes. We had a good meeting. We have a different liaison as Nathan is overwhelmed with all of the new clients that have come onboard. The name escapes me right now, but he was shadowing Nathan. Nathan had eight one-hour phone conferences in an eight-

hour day and Kyle was off yesterday, but me and Eddie sat through it. He went through some of the POS system. We are having another one tomorrow.

Mr. Dale: Good.

Mr. Showe: We just approved the parking lot sealing item. Turf management at Woodside Park is still ongoing. Are there any updates on the driving range parking?

Mr. Moller: No. I have not heard anything from the HOA.

Mr. Showe: Alright.

Mr. Colasinski: One other thing. Do we consider the putting green as an action item or are we good to go with that? I haven't seen any contracts.

Mr. Moller: I talked to Landirr last week and I need the contract.

Mr. Colasinski: Okay.

Mr. Moller: They asked me when they could get started and I said, "*As soon as my college tournament is over, I'm ready. Give me a contract.*"

Mr. Colasinski: Okay.

Mr. Dale: Does that mean we have to wait another month until the next Board meeting.

Mr. Showe: You guys already approved it.

Mr. Dale: That's what I thought.

Mr. Colasinski: I didn't know if there was a legal requirement.

Mr. Dale: Right.

Mr. Colasinski: That's it.

Mr. Dale: Okay. Good.

Mr. Colasinski: That was the only comment.

Mr. Carnesale: Is everything on there complete?

Mr. Moller: No, they are in process.

Mr. Carnesale: Okay.

Mr. Moller: I walked with him on Friday.

SEVENTH ORDER OF BUSINESS

Staff Reports

A. General Manager's Report

Mr. Moller: Some of the items we already went over. Ed's guys got the fire lines done. One thing was the shoreline restoration project. I asked Ed to give me some measurements. American Shoreline increased their cost per linear foot. It's up to \$40 per linear foot now.

Mr. Dale: Wow. What was it before?

Mr. Moller: \$35 per linear foot.

Mr. Dale: Wow.

Mr. Moller: He basically gave me the top six areas that need it. Before I go into that, one thing, by looking at some aerial maps, from what we can tell, most of the erosion is still on CDD property. It hasn't encroached onto homeowners' property lines.

Mr. Dale: Oh yeah.

Mr. Moller: So, I don't think that we really need to make any knee jerks to try to save residential properties. Basically, he started with Lake 24, then Lake 31 in Heron's Landing, Lake 23 in Collingtree, Lake 61 in Heritage, Lake 27 in Hammock Lakes and finally Lake 43 in Bayhill. In total, you're looking at \$290,000 to do all of those at the new linear foot cost. Those would be completed over a five-to-six-year plan.

Mr. Dale: Or if we happen to get grant money.

Mr. Moller: Yes.

Mr. Colasinski: That would be appreciated.

Mr. Dale: Those six lakes are getting done.

Mr. Colasinski: That is about \$60,000 per year in our budget.

Mr. Moller: Correct.

Mr. Dale: As I recall from the last meeting, we would do two years back-to-back.

Mr. Moller: Well, when I first received information about Collingtree, in looking at the photos and the homeowner's property line, to me just doing that one lake was a little too much to do in one budget year.

Mr. Dale: Right.

Mr. Moller: So, we would have to roll funds forward. To me, there's no sense logistically bringing in a company over two different years. It would be the same rate.

Mr. Colasinski: There was a disruption to the homeowners.

Mr. Showe: There's a short window of when he's available. So, we'll have to see when he's available.

Mr. Dale: Are you still saying that we should try to roll two of them together back-to-back or do you have a recommendation?

Mr. Colasinski: They are top priority.

Mr. Moller: For what we have here, I think we can still stay within budget. Maybe you just bump it to \$75,000 a year instead of \$60,000.

Mr. Colasinski: Oh yeah.

Mr. Moller: This way, we can roll it that way.

Mr. Dale: Do it at the end of the fiscal year and roll it into there.

Mr. Moller: If we need to, double it up that way.

Mr. Dale: It may actually cost us less money because they are already here with the equipment.

Mr. Moller: I think this year we only had \$30,000 budgeted because we used some funds from last year.

Mr. Dale: Yeah.

Mr. Colasinski: If you're going to do it, do the complete job.

Mr. Showe: We have those capital funds available to subsidize any additional work.

Mr. Colasinski: A lot of that cost is coming out for all of their equipment and taking it back again.

Mr. Dale: You are talking about capital reserves.

Mr. Showe: Its available.

Mr. Colasinski: If its homeowner's property, what's stopping us from doing it this year if we have the money?

Mr. Moller: Nothing.

Mr. Colasinski: Alright. I understand, but as I said earlier, I value people's homes than their property. So, if have one that is top priority and we can get the funding to do it this year, I would suggest moving forward.

Mr. Dale: I agree with you, but what I would like to see is how things go, because that actually gives us ammo for some of these grants and the grant writing.

Mr. Colasinski: Okay. So, explain that.

Mr. Dale: It gives us something to ask for.

Mr. Colasinski: From a sequence perspective, are you saying that we should pursue the grant first?

Mr. Dale: Yeah.

Mr. Colasinski: I'm good with that. We'll have to see how long the grant process takes.

Mr. Dale: I believe that the first ones we're going for is in June.

Mr. Colasinski: What is the lead time to get these guys engaged and have them come out? Do you know?

Mr. Moller: I don't know.

Mr. Colasinski: That's okay, but I would like to find out, because the sequence if we were to pursue grants and go through that cycle, but if that fails and we have to use our own funding, I just want to understand what the lead time is so we can actually get them engaged this year.

Mr. Moller: Okay.

Mr. Colasinski: I just wanted to know how long it would take.

Mr. Moller: I think it's probably going to be seasonal.

Mr. Colasinski: It will probably be Fall.

Mr. Moller: Probably Fall would be best.

Mr. Colasinski: That probably makes sense.

Mr. Dale: That buys us time.

Mr. Moller: I think we should take some time off in the Winter to recoup and get ready for next year.

Mr. Colasinski: If you have less rain, it provides better stability. Okay. No, that's good.

Mr. Moller: On the golf course, we talked about the putting green. We're waiting on Landirr. We received good reviews from the collegiate tournament that we just had.

Mr. Dale: I don't mean to interrupt, but you didn't have good reviews. You had great reviews.

Mr. Moller: Good. Overall, golf rounds and revenue are down.

Mr. Colasinski: Did you want to talk about the financials?

Mr. Moller: I'm doing that right now. Overall, April was down in rounds and revenue, for the most part, but we had a lot of weather in April. Right now, we're sitting at \$143,000 for the month and the budget is \$190,000. We are on par for \$165,000. That is not including what we made off of this golf tournament. I had Eddie put together a little sheet for me. We have 15 teams that brought in \$6,500 per team for golf, minus the \$1,000 that Jeff spent for the box lunches. Pro Shop sales for the three days was a little over \$10,000 between towels, hats, glasses and shirts. The same thing with Hook & Eagle. All total, we are just under \$23,000 in sales.

Mr. Colasinski: For three days.

Mr. Moller: For three days, between food and beverage. I had a visit from Mr. Terry Parks, a Tourism Sports Coordinator with Visit Space Coast. They work with things like this because of the tourism it brings in. They can give us grants to offset any loses that we might have had.

Mr. Colasinski: For the event?

Mr. Moller: Yeah. That's a good contact for next year, if they decide to come back. They rotate the District with the national junior colleges. So, hopefully we can get on the list.

Mr. Dale: I think we need to look at the calendar because this isn't the only event that the Tourism Council has.

Mr. Moller: No. He's done a lot of work with grants. So, if we had any kind of event like the Southeastern Junior Tour, it is going to bring tourism to our area.

Mr. Dale: Or other things that we may already have scheduled.

Mr. Moller: Yeah.

Mr. Dale: Would it fall under there?

Mr. Moller: Outside of Space Coast.

Mr. Colasinski: I talked with Mr. Jamie Hall from NJCAA, about potentially having an invitational because, as another Board Member mentioned, a lot of people are looking to play golf in February. So, with that being a National Association, there are a lot of teams from the north. As a matter of fact, Suntree holds two tournaments. They held two tournaments the previous year and this year they held one for College Division 1 players over at Suntree where they have an invitational and bring people in. if you wanted to do something like that, we could have a conversation about that as well. But it goes right in line with all of the tourism and everything else. Because if you look at the numbers, there's at least five people on every tee and a coach or two.

Mr. Colasinski: As well as parents and spectators. They stay in hotels and eat in restaurants and help our taxpayers that provide restaurant services, to get some of their tax dollars.

Mr. Moller: Most of the golf carts are rented out at \$25 each, just so the parents can watch their kids.

Mr. Colasinski: Right. The previous Board said that they used to lose money when they held tournaments, but I don't see it that way.

Mr. Moller: It depends on the time of the year. Obviously, you don't want to be holding a tournament in the middle of January.

Mr. Colasinski: Right.

Mr. Dale: And the time of the week.

Mr. Moller: You can have a tournament in January, but you're not going to make any money off of a terrible fundraiser.

Mr. Colasinski: Right, but this sort of thing we did fairly well.

Mr. Moller: Yes.

Mr. Colasinski: With people traveling here, it's not just us doing well. It's the community doing well too, financially. Just look at the softball people. I was stunned at how well they are doing. COVID really put them on the map. It is something that we can consider with Jamie, if you ever speak with him about that again.

Mr. Moller: Yeah, definitely. Along the lines of that, food and beverage right now are sitting at \$65,000 for the month and is projected to be around \$71,800. It was another good month for the restaurant.

Mr. Dale: Basically, it doubled in revenues over the past year.

Mr. Moller: Yeah. If you look at March's numbers, we are \$335,000 in the plus and \$30,000 off of last year for this time last year.

Mr. Colasinski: One of the interesting financial categories is trail fees. We are down quite a bit on those from the previous calendar year and I'd like to understand why. How do we evaluate and check when people go out on the golf course, that they pay their trail fee with their cart? I would just like to understand that because our fees are down. People just decide that they are not going to pay them and they take their own cart anyway. I don't know how we check that. They may be a paid member, but have they paid the trail fee? It's always just kind of assumed. Did we check that? Yes or no?

Mr. Moller: Around the Clubhouse, I got the Thermacell® system in for mosquitoes and no-see-ums around the outside area. He's going to start installing that. We would have one smart hub that we could have a Thermacell® at. We would have it on a timer that could go off at dusk, but if by some chance, we need it a little bit later on in the evening, somebody can just press the

button and it could give another little blast. So, we have three nodes. Each node has a 20-foot radius. That should be enough to go from the bar, all the way around to the seating area.

Mr. Colasinski: That's nice.

Mr. Moller: By purchasing it online, we wound up getting 12 refillables for free.

Mr. Colasinski: Wow.

Mr. Moller: Each pod does 40 hours.

Mr. Colasinski: Nice.

Mr. Moller: We have plenty of hours to see how well this is going to work.

Mr. Dale: Right.

Mr. Moller: So, we should be good with that. I did tour some of the parks, looking at some of the signage, such as the park closed sign that was written in Sharpie. I got that information to Inez, so she could get our sign people to get a nice permanent one. I'm looking at some of the mulch areas to see if we could refresh some of that before we have to purchase more.

Mr. Colasinski: That's your call.

Mr. Moller: He's going to give me some measurements for the large dog park. The grass mound is dead on the artificial turf. I will get some prices on that as well.

Mr. Colasinski: Great.

Mr. Moller: The kids playground is eroding around some of the houses. We will get those areas cleaned up as well. Other than that, that's all I have for now.

Mr. Colasinski: It was a good month.

Mr. Dale: Good deal.

B. District Manager's Report

i. Presentation of Number of Registered Voters – 7,764

Mr. Showe: Every year, we are required to announce the number of registered voters in the District. It doesn't affect the District in any way because you already transitioned. There are currently, 7,764 registered voters as of April 15th within the Viera East CDD (VECDD).

Mr. Colasinski: Do you have any idea whether that is up or down from last year?

Mr. Showe: I will find out. The only other thing that I wanted to inform the Board, is we received a letter from Mr. Terry Mott right before the meeting. You have a copy in front of you. If the Board is amenable, we can just add that to the workshop agenda as a discussion item so you have time to read it.

Mr. Colasinski: That would be fine.

Mr. Showe: That's all I have.

Mr. Dale: The only thing that I want to add to the voter registration, is a lot of times, you will hear me say that we represent roughly 12,000 people in Viera East. Where those numbers come from, obviously the 7,764 are voters, but there are people that are not voters in the District. There are people that have children. So, the 12,000 number comes from the Board of Realtors. You can Google it and check it out at any time. The rough estimate for the Viera East population is 12,000.

Mr. Showe: It's an increase of about 500 voters from last year. Last year it was 7,264.

Mr. Colasinski: Its interesting with an area that is not adding additional residential property.

Mr. Dale: We're getting more families.

Mr. Colasinski: Oh yeah.

C. Engineer's Report

Mr. Dale: The engineer is handling the culverts.

Mr. Showe: Yeah. He's still waiting for that information from the county, at this point.

Mr. Colasinski: He already mentioned that.

Mr. Showe: He thought he was going to have it, but they said that they needed some additional time to pull all of that.

Mr. Colasinski: I'm glad you didn't forget that. That's good.

Mr. Dale: I'm going to add an addendum, just as an FYI as part of the golf course issue. This one came to me directly. I haven't even shared this one with you. Apparently, we had a gator over towards the Ashton subdivision that I saw a video of. What really disturbed me is the gator came when the person splashed the water. In other words, knowing a little about gators, I'm no expert, but when they do that, that means somebody has probably been feeding them. This was a big boy, probably an 8 foot. We had two instances of the gator starting to approach them when they were in the backyard. Normally, they are really shy and go away when the person approaches, but this one wasn't budging. They called the Florida Fish & Wildlife Conservation Commission (FWC). I guess they needed a person on the Board to verify.

Mr. Showe: I can go through this with you. It's a simple process. We like the residents to call those gators in.

Mr. Dale: Which they did.

Mr. Showe: Perfect. What they do, is they get a case number. They can provide that case number to either Jim or myself. You call them and say, "*Hey, we have this case number. I'm the property owner and I authorize it.*" They will put it right through.

Mr. Dale: Because it was over the weekend, they asked me to verify it.

Mr. Showe: That's fine if you want to call them.

Mr. Dale: I called them.

Mr. Showe: That's the typical process. Just for the Board's information, I tried to call it in myself because the homeowner refused to do it, but we prefer that residents call, because they are going to ask a series of questions about the size of the gator, where the gator is and if it is aggressive. So that's why like residents to call.

Mr. Dale: Which is what they did.

Mr. Showe: Perfect.

Mr. Dale: I just called with the case number and gave them approval.

Mr. Showe: That's just the process. So, if you hear any more, let me know.

Mr. Dale: This is kind of a back briefing.

Mr. Showe: Perfect. That is the appropriate process. For some reason, this year we are getting a ton of calls for all of our Districts. I don't know if something is in the water. They are showing up a whole lot more aggressively this year.

Mr. Dale: The next issue is we discussed at the last meeting or at one of our previous meetings. I was empowered or whatever you want to call it, to meet with the sign person, which Jim and I did today. We had three different things that we discussed. We discussed putting a sign on Murrell Road in front of the golf course. We discussed putting a small sign on the island as you get onto golf course property. Then we discussed potentially having a sign at Woodside Park. We are going to get quotes. They are putting that together, but based on the way that the meeting went today, I will share the cost to put something on Murrell Road in front of the golf course, as well as the location limitations that we have. Based on what they shared, I think the electric is going to cost as much as the sign itself because we have to take it all the way back almost to the Clubhouse.

Mr. Colasinski: What are you talking about?

Mr. Dale: He doesn't have the exact numbers.

Mr. Moller: It will be tens of thousands of dollars because the only two viable power options would involve trenching from golf maintenance all the way up 14.

Mr. Colasinski: I just want a range of costs.

Mr. Dale: You are probably talking between \$20,000 and \$30,000 for the electric and between \$20,000 and \$30,000 for the sign.

Mr. Colasinski: Okay.

Mr. Dale: Those are the numbers. The other limitation for Murrell Road is the fact that HOA property extends so far on the south side of Clubhouse Drive. In order to do something that would be visible, we would have to go probably 6 to 10 feet above or on steel poles, which would be high up in the air. Aesthetically I'm not sure that it would be as pleasing.

Mr. Colasinski: It might be a traffic hazard.

Mr. Dale: Yeah. I think we might have a challenge, is the way that I'm going to put it politely for Murrell Road. However, putting a smaller one in front...

Mr. Colasinski: Wait a minute...

Mr. Dale: At that location. I'm not talking about the park.

Mr. Colasinski: I understand, but could you have a sign closer to the maintenance facility, which would not run as much electricity?

Mr. Dale: Possibly, but the benefit of having it at Clubhouse Drive, is you have the traffic lights.

Mr. Colasinski: I understand the benefit, but I'm also looking at the cost.

Mr. Dale: It's not just the cost issue, it's the visibility issue, especially when you are going around the turn. Its right where the turn is.

Mr. Colasinski: Alright. So, if you're not going to do it, let's move on.

Mr. Dale: I'm not saying, "No." I'm saying that its more of a challenge.

Mr. Colasinski: I think we understand the cost.

Mr. Dale: The other location at the entrance to the golf course, the intersection of Clubhouse Drive and Golf Vista Boulevard, we have electric that does not appear to be very far. So, the electric is not going to be near as much of a cost factor. This is just speculation on my part as I have to get the raw numbers from them, but I'm guessing somewhere in the \$20,000 to \$25,000 range, to put something up there. You're talking about a 5x5 or 5x4 sign or something like that, that would be fully digital. You could put picture quality type stuff up there.

Mr. Colasinski: Are you looking at elevating that a bit?

Mr. Dale: Yes, because of the sprinklers.

Mr. Colasinski: Not the sprinklers, but we would probably want something like we did when we put those pipes around the shutoff valve, which knocked out water to the building. We might want to have some protection.

Mr. Dale: He's talking about the concrete clubhouse.

Mr. Colasinski: Yeah, something around that. They would have the sign above those poles.

Mr. Dale: Right. If you elevate it, these signs are rated up to 190 miles-per-hour (MPH) or something like that.

Mr. Colasinski: I like the idea.

Mr. Dale: I don't think we would run into any challenge from county permitting because all of the road bisecting issues and everything that we talked about in the past, don't become an issue. So, I think that would be a very easy approval process. The obvious issue is the cost. Since he's been to that location before, he went down and took some pictures. We didn't go with him on this part, but we described what we were looking for, which would be a full-size sign at Woodside Park, that we would be able to utilize for messaging. He did mention that it was roughly \$5,000 to run electric, but we talked about improving the electric there anyways.

Mr. Colasinski: We have money for that.

Mr. Dale: If possible. However, the Board desires to proceed, the electric is not much of a challenge. He texted me the length, whatever it was, but the estimate was about \$5,000 just to run the electric.

Mr. Colasinski: That's not bad. Do we need additional service?

Mr. Dale: Yeah. I think he said that he needed 220 AMPs. I don't think the panel at the building allows for that.

Mr. Colasinski: Right. It's just a matter of what's coming into that panel as well, the service that's coming in.

Mr. Dale: Right.

Mr. Colasinski: How much we get from that.

Mr. Dale: Correct.

Mr. Colasinski: These sound like doable things.

Mr. Dale: Yeah. So, that's something we'll come back and revisit once we get some quotes. We will get the quotes together, but if we were to approve the electric at that park, obviously that enables us to put some electric out in the middle of the field. Let me give you an example. Pete worked on the handrails on the bridge between the two and had to run 160 feet of electric cord just to be able to work out there. Whereas if we had electric access there, we would be able to have movies at the park.

Mr. Colasinski: So, it sounds like we're probably going to have to increase the capacity coming into the box.

Mr. Dale: Yes.

Mr. Colasinski: Which I'm fine with. That facility needs an upgrade in that regard. It also brings up the opportunity for additional recreational activities as well.

Mr. Dale: Exactly.

Mr. Colasinski: I think it's a great idea.

Mr. Dale: That's kind of where we are at with it.

Mr. Colasinski: I would rather spend the money there versus having two signs in two locations.

Mr. Dale: Right.

Mr. Colasinski: I'm in favor of the sign at Golf Vista Boulevard and Clubhouse Drive.

Mr. Dale: Right.

Mr. Colasinski: And putting another one at Murrell Road.

Mr. Dale: Right.

Mr. Colasinski: I would rather put one at Woodside Park.

Mr. Dale: I agree. I would say that's the priority.

Mr. Colasinski: Having additional electrical service is a real asset for the park.

Mr. Dale: It's an asset for the park. The thing that's nice about the one that we would do at Golf Vista Boulevard and Clubhouse Drive, it would help people know where the restaurant is and show that the golf course is open to the public.

Mr. Colasinski: Yeah.

Mr. Dale: If ever we do any kind of logo changes or color changes, it's all digital and we don't have to worry about having that re-changed on a wooden board. That's all I have on that issue.

D. Lifestyle/Marketing Report

Mr. Dale: Michelle is sick or just not feeling well tonight, so that's why she's not at the meeting. I will share that the Earth Day celebration was a huge success. It was much more of a success than I thought it was going to be. We probably had service delivery to roughly about 70 children on that day. She bought 50 rocks for painting, but ran out, so she had to quickly get some more rocks and they wound up doing about 20 more. If you want to go onto the Facebook site, there is video and pictures of everything that happened. We had a foam machine. The kids absolutely loved it. It was phenomenal. The most touching part of it all was there a woman who approached me at the end of it that wanted me to communicate to the Board how much she appreciated it. The reasoning for it was her son was autistic and she normally can't take him to events. She had him running around in the foam and he absolutely loved it and just had a ball with it. She just couldn't believe that an event like this happened and it was very touching.

Mr. Colasinski: Well, that's what recreational activities will do. The idea is to draw more of the community in, reach out to them and let them get something for the money they paid.

Mr. Showe: Yeah.

Mr. Colasinski: I think that's wonderful. That is really wonderful.

Mr. Dale: That's pretty much all I'm going to touch on for the Lifestyle Report.

E. Restaurant Report

Mr. Dale: Do you want to discuss the restaurant, Jim? I think you pretty much hit it with the \$65,000.

Mr. Moller: Yeah.

Mr. Dale: Actually, Jeff was telling me that he might even hit \$75,000 for this month.

Mr. Moller: Yeah. You have four days left in the month.

Mr. Dale: It includes a Friday.

Mr. Colasinski: I have some questions on expenses for March. We had \$81,000 in revenue, which is great, but we had \$84,000 in expenses for the restaurant. We had \$16,000 in expenses for beer for the month, which is 10 times the amount of beer expenses in the prior month.

Mr. Moller: The cost of goods for this month was skewed. I don't know how.

Mr. Colasinski: I'm just trying to understand.

Mr. Moller: You need to look at the progression of month to month.

Mr. Colasinski: Right.

Mr. Moller: We have a very low cost of goods.

Mr. Colasinski: Is it a supplier billing issue? It has been before.

Mr. Moller: It should be beginning inventory plus purchases minus ending inventory. It shouldn't matter.

Mr. Colasinski: We had some supply issues before where they don't bill us for two or three months.

Mr. Moller: Right.

Mr. Colasinski: Then all of a sudden it comes in and you receive a huge bill. For instance, in February, our expenses for beer were \$1,600. In March, it was \$16,000. That's a huge discrepancy. So, what happened? Did we get delayed billing? Did we just get that much more beer? I'm just trying to understand. Because when it comes to expenses and revenue, what is the flow that we're having here? Are we staying even or are we just getting these big spurts? I'm just trying to understand.

Mr. Moller: If you look at the fiscal year to date...

Mr. Colasinski: Right.

Mr. Moller: His cost of doing business is right.

Mr. Colasinski: Correct.

Mr. Moller: It's just that it ebbs and flows from month to month.

Mr. Colasinski: The thing is, I want to know when it's time to take action because something is out of line versus something that we understand and its okay. Even though it is high this month, we understand the why behind it and there's no reason to take action, versus there is something wrong here and we need to take action. That's all I want to understand.

Mr. Moller: To me, that would be a Hannah question, if she's getting the inventories at the correct time.

Mr. Colasinski: Yeah.

Mr. Showe: I asked that same question because I did notice that the cost of goods this month was high, but I will verify that with her again.

Mr. Colasinski: That's all I want to understand. Do we need to take corrective action? Yes or no? If it's understood what the flow is of that and we understand the data, then we don't need to take action.

Mr. Dale: It sounds more like a cost of goods (COGs) issue than a cost of beer (COB) sold issue.

Mr. Colasinski: I think in your case its consumed. So, you will research it?

Mr. Showe: Yeah.

Mr. Dale: I suspect that you're onto something.

Mr. Colasinski: I just want to understand it.

Mr. Dale: I agree. What I suspect, is that we were lagging a little bit in some of the numbers. What some of that includes is the grand opening celebration in February, which would then be reflected in the March numbers.

Mr. Colasinski: I don't want to speculate. I want to understand it.

Mr. Dale: No. I agree. But that would put things into perspective if we find that out.

Mr. Colasinski: I'm okay with that. I just want to understand it. The key is when you need to take action versus when you don't need to take action.

Mr. Dale: Right.

Mr. Colasinski: If we understand it, we don't need to take action.

Mr. Dale: No.

Mr. Colasinski: But if we don't understand it, then that's a different story.

Mr. Dale: Right.

EIGHTH ORDER OF BUSINESS

Treasurer's Report – Consideration of Financial Statements

A. Approval of Check Register

Mr. Colasinski: I would like to circulate the Check Register for approval.

Mr. Showe: We also have Requisition Nos. 162 and 163. You have been typically approving them as a package. We have those as well, if the Board wants to approve both of those at the same time.

Mr. Colasinski MOVED to approve the Check Register for March 17, 2023 through April 20, 2023 in the amount of \$697,080.71 and Requisition Nos. 162 and 163 and Mr. Carnesale seconded the motion.

Mr. Carnesale: Since you know exactly what is in the books, since you sign all of the checks, I have no problem seconding your motion.

Mr. Colasinski: I sign most of the checks, but there are some that I don't sign.

Mr. Carnesale: Even the ones that you don't sign, you're looking at them.

On VOICE VOTE with all in favor the Check Register for March 17, 2023 through April 20, 2023 in the amount of \$697,080.71 and Requisition Nos. 162 and 163 were approved.

B. Balance Sheet and Income Statements

Mr. Showe: The only other item that I just want to point out, your assessments are almost at 95% collected through March 9th. So, we're in great share on those assessments.

Mr. Colasinski: Good.

Mr. Showe: Obviously if you have any questions on those financials, let us know and we'll get you some information on that.

Mr. Dale: Wonderful.

Mr. Showe: That's all we have.

Mr. Colasinski: What should assessments be at this time?

Mr. Showe: Right about the same. You guys are pretty even on your assessments because almost all of the property is development and people pay their tax bills.

NINTH ORDER OF BUSINESS

Supervisor's Requests

Mr. Dale: Pete, do you have anything for Supervisor's Requests?

Mr. Carnesale: No, because mine was related most to the golf course and I think we've gone over it pretty well. The other one basically is we now have the planting done in the middle of Clubhouse Park. If you took Clubhouse Drive and went straight across, you would wind up in the park. That seems to be a good location. Number one, it got done at no cost to plant them. So that was a good piece in and of itself. The second piece basically, is that it is now in an HOA within our guidelines and also within the Viera East Community Association (VECA) guidelines. As a result, all three have an interest in the location. So, if we are trying to do this Viera East consolidation of effort, it's a perfect location. It did not increase any costs.

Mr. Dale: Good. Ron?

Mr. Rysztogi: I have nothing.

Mr. Dale: Steve?

Mr. Colasinski: I want to thank Jim for taking on the role of General Manager for the District and appreciate how quickly you have been able to assume the role and get things done. We appreciate as a Board, your capabilities and the ability to manage things, people and activities. So, thank you.

Mr. Showe: Based on the Board comments that we received; we have the final agreement for Jim to sign.

Mr. Dale: The only issue that I have is the concrete pad at the park needs a bench. I asked Jim to step up between Board Members and employees and anybody else that wishes to contribute. We talked about putting funds together for a memorial bench for Tim, the former General Manager. I will share that Tim did like that park. He and I met there frequently. I remember having numerous talks with him there and we talked about that being one of his legacies. I don't want to steal any other things that Jim is working on, but I did want to talk about the bench. As you are putting that together, I believe that \$1,200 is still the cost to be able to put that together. So, anyone that would like to contribute, we just write a check to the CDD and then he keeps a ledger of it. Then that goes towards the bench. I would encourage any Board Member that has some extra cash to contribute. I think that would be very nice. That is the only item that I have at this point.

Mr. Showe: Ms. DeVries joined the meeting.

Mr. Colasinski: Do you have anything, Jennifer under Supervisor requests?

Ms. DeVries: I know that I was quiet. I was trying to listen the best I could. I was reading the minutes from the VEGC and I noticed that they touched on the subject of the parking lot. Jim, have they gotten back to you at all about that?

Mr. Moller: No, they have not.

Ms. DeVries: Okay. I have the minutes right here.

Mr. Dale: Are you talking about the back end of the driving range?

Ms. DeVries: I am.

Mr. Dale: Okay.

Ms. DeVries: It says that they had a discussion regarding the meeting with CDD representatives, Board Members and the CAM about proposed locations for the parking lot. That's all that's in the minutes. It seems like we might need some follow up.

Mr. Moller: Yes.

Ms. DeVries: That's my one request.

Mr. Colasinski: Okay.

Mr. Dale: Thank you, Jen.

Ms. DeVries: Sure.

Mr. Dale: We hope everything gets resolved quickly and effectively for your flooding issue.

Ms. DeVries: I hope so too.

Mr. Dale: With that, I'll entertain a motion to adjourn.

Mr. Carnesale: One more comment. In addition to the bench being placed there, there was an event that occurred there with all of the companies and people that were interested in the agricultural surrounding area. I had set up a CDD tent and was distributing our things as well. Since that point in time, I received a bunch of emails from other people that had specific areas there, because while I was there, I visited their tents. Okay? Those emails were very complimentary towards the VECDD as management taking a hold of the local economy. So, it's not much that I was there, as the VECDD was there. Okay? The only reason that I received the emails is because when I went by, I gave them business cards. So, they had my email without having to look it up. We received a lot of good representation coming from the community just for having a tent for a few hours.

Mr. Dale: Good. Wonderful. Alright, if nobody else has anything, we need a motion to adjourn the meeting.

TENTH ORDER OF BUSINESS

Adjournment

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V

SECTION A

RESOLUTION 2023-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE VIERA EAST COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2023/2024 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors (“**Board**”) of the Viera East Community Development District (“**District**”) prior to June 15, 2023, a proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“**Fiscal Year 2023/2024**”); and

WHEREAS, the Board has considered the Proposed Budget and desires to set the required public hearing thereon.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE VIERA EAST COMMUNITY DEVELOPMENT DISTRICT:

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2023/2024 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **SETTING A PUBLIC HEARING.** A public hearing on said approved Proposed Budget is hereby declared and set for the following date, hour and location:

DATE: August 24, 2023

HOUR: 7:00 p.m.

LOCATION: Multi-Purpose Room
 Faith Lutheran Church
 5550 Faith Drive
 Viera, FL 32955

3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENT.** The District Manager is hereby directed to submit a copy of the Proposed Budget to Brevard County and the City of Rockledge at least 60 days prior to the hearing set above.

4. **POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, *Florida Statutes*, the District’s Secretary is further directed to post the approved Proposed Budget

on the District's website at least two days before the budget hearing date as set forth in Section 2, and shall remain on the website for at least 45 days.

5. **PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed in Florida law.

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

7. **EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 25th DAY OF MAY, 2023.

ATTEST:

**VIERA EAST COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

By: _____
Its: _____

Viera East

Community Development District

Proposed Budget

FY 2024



**Viera East
Community Development District**

Table of Contents

	<u>Pages</u>
General Fund	1-2
General Fund Narrative	3-10
Capital Reserve	11
Debt Service- Series 2020	12
Debt Service Fund - Series 2020 Amortization	13
Food and Beverage	14
Food and Beverage Narrative	15-18
Golf Course	19-21
Golf Course Narrative	22-32
Recreation Fund Debt Service -Series 2012 Amortization	33

Viera East
Community Development District
 General Fund
 Proposed Operating Budget
 Fiscal Year 2024

	Actual FY 2022	Adopted Budget FY 2023	Actual Thru 4/30/23	Projected Next 5 Months	Total Projected @ 9/30/23	Proposed Budget FY 2024
<i>Revenues</i>						
Maintenance Assessments	\$808,157	\$1,378,973	\$1,352,558	\$26,415	\$1,378,973	\$ 1,378,973
Golf Course Administrative Services	\$56,280	\$56,280	\$32,830	\$23,450	\$56,280	\$56,280
Donations for Park Materials	\$5,975	\$5,000	\$0	\$500	\$500	\$5,000
Miscellaneous Income- Farmers Market	\$14,078	\$20,000	\$23,236	\$1,000	\$24,236	\$20,000
Interest Income	\$55	\$100	\$1	\$0	\$1	\$100
Total Revenues	\$884,544	\$1,460,353	\$1,408,625	\$51,365	\$1,459,991	\$1,460,353
<i>Administrative Expenditures</i>						
Supervisors Fees	\$26,933	\$30,519	\$17,111	\$12,222	\$29,333	\$30,519
Engineering Fees	\$3,430	\$5,000	\$1,288	\$1,000	\$2,288	\$5,000
Attorney's Fees	\$20,558	\$20,000	\$9,837	\$7,027	\$16,864	\$20,000
Dissemination	\$1,000	\$1,000	\$583	\$417	\$1,000	\$1,000
Trustee Fees	\$4,041	\$5,600	\$3,267	\$2,333	\$5,600	\$5,600
Annual Audit	\$7,500	\$6,500	\$3,792	\$5,008	\$8,800	\$8,900
Collection Agent	\$2,500	\$2,500	\$1,458	\$1,042	\$2,500	\$2,500
Management Fees	\$103,454	\$106,557	\$62,158	\$44,399	\$106,557	\$109,754
Postage	\$2,101	\$1,500	\$1,097	\$784	\$1,881	\$2,000
Printing & Binding	\$5,280	\$3,500	\$598	\$427	\$1,025	\$2,500
Insurance- Liability	\$6,996	\$9,607	\$5,141	\$3,672	\$8,813	\$10,368
Legal Advertising	\$12,687	\$1,500	\$1,947	\$1,000	\$2,947	\$2,500
Other Current Charges	\$277	\$1,500	\$269	\$192	\$462	\$750
Office Supplies	\$200	\$1,500	\$23	\$16	\$39	\$1,500
Dues & Licenses	\$175	\$175	\$175	\$0	\$175	\$175
Information Technology	\$4,250	\$4,378	\$2,554	\$1,824	\$4,378	\$4,509
Total Administrative	\$201,382	\$201,336	\$111,298	\$81,363	\$192,661	\$207,575
<i>Operating Expenditures</i>						
Salaries	\$155,761	\$159,817	\$86,363	\$61,688	\$148,050	\$162,392
Administration Fee	\$1,113	\$1,354	\$687	\$490	\$1,177	\$1,228
FICA Expense	\$11,229	\$12,226	\$6,976	\$4,983	\$11,959	\$12,423
Health Insurance	\$17,299	\$23,159	\$10,233	\$4,000	\$14,233	\$10,000
Workers Compensation	\$2,458	\$3,132	\$1,377	\$984	\$2,361	\$3,348
Unemployment	\$681	\$1,078	\$581	\$415	\$996	\$1,078
Other Contractual	\$13,364	\$12,000	\$5,825	\$4,161	\$9,987	\$12,000
Marketing- Lifestyle/Amenities	\$19,110	\$18,000	\$22,394	\$15,996	\$38,389	\$28,800
Training	\$0	\$500	\$0	\$0	\$0	\$0
Uniforms	\$0	\$500	\$263	\$188	\$451	\$500
Bonus Program	\$0	\$0	\$40,166	\$0	\$40,166	\$0
Total Operating	\$221,015	\$231,766	\$174,864	\$92,904	\$267,768	\$231,769
<i>Maintenance Expenditures</i>						
Canal Maintenance	\$9,990	\$14,000	\$0	\$10,000	\$10,000	\$14,000
Lake Bank Restoration	\$24,000	\$30,000	\$0	\$15,000	\$15,000	\$30,000
Environmental Services	\$2,857	\$20,000	\$825	\$10,000	\$10,825	\$20,000
Water Management System	\$113,947	\$115,000	\$73,599	\$52,571	\$126,169	\$130,000
Midge Control	\$0	\$10,000	\$0	\$5,000	\$5,000	\$10,000
Contingencies	\$3,157	\$2,000	\$1,650	\$500	\$2,150	\$2,000
Fire Line Management	\$2,000	\$3,500	\$0	\$2,000	\$2,000	\$3,500
Basin Repair	\$117	\$3,000	\$57	\$1,000	\$1,057	\$3,000
Total Maintenance	\$156,068	\$197,500	\$76,130	\$96,071	\$172,201	\$212,500

**Viera East
Community Development District
General Fund
Proposed Operating Budget
Fiscal Year 2024**

	Actual FY 2022	Adopted Budget FY 2023	Actual Thru 4/30/23	Projected Next 5 Months	Total Projected @ 9/30/23	Proposed Budget FY 2024
<i>Grounds Maintenance Expenditures</i>						
Salaries	\$134,363	\$176,074	\$82,214	\$58,724	\$140,938	\$214,392
Administrative Fees	\$2,226	\$3,010	\$1,180	\$843	\$2,023	\$2,320
FICA	\$9,836	\$13,970	\$6,720	\$4,800	\$11,520	\$18,268
Health Insurance	\$18,182	\$31,692	\$10,113	\$7,223	\$17,336	\$17,975
Workers Compensation	\$2,188	\$3,601	\$1,326	\$947	\$2,273	\$4,420
Unemployment	\$897	\$2,734	\$1,124	\$803	\$1,926	\$2,484
Telephone	\$7,286	\$7,020	\$4,358	\$3,113	\$7,470	\$7,800
Utilities	\$9,600	\$10,032	\$5,182	\$3,702	\$8,884	\$10,032
Property Appraiser	\$1,989	\$1,990	\$1,989	\$0	\$1,989	\$1,990
Insurance- Property	\$2,635	\$2,479	\$1,684	\$1,203	\$2,886	\$3,411
Repairs	\$20,754	\$20,000	\$12,748	\$9,105	\$21,853	\$20,000
Fuel	\$21,478	\$21,000	\$11,130	\$7,950	\$19,080	\$21,000
Park Maintenance	\$12,838	\$17,500	\$21,437	\$15,312	\$36,750	\$30,000
Sidewalk Repair	\$0	\$10,000	\$6,057	\$2,500	\$8,557	\$10,000
Chemicals	\$3,309	\$4,000	\$1,339	\$956	\$2,295	\$4,000
Contingencies	\$3,857	\$4,000	\$635	\$454	\$1,089	\$4,000
Refuse	\$6,820	\$6,000	\$5,925	\$4,232	\$10,157	\$9,500
Office Supplies	\$0	\$750	\$0	\$250	\$250	\$0
Uniforms	\$3,378	\$3,000	\$1,794	\$1,281	\$3,075	\$3,000
Fire Alarm System	\$6,139	\$7,500	\$3,658	\$2,613	\$6,270	\$7,500
Rain Bird Pump System	\$28,041	\$27,581	\$16,549	\$11,821	\$28,369	\$27,585
Park Materials	\$2,773	\$10,000	\$0	\$5,000	\$5,000	\$10,000
Bay Hill Flow Way Maintenance	\$0	\$25,000	\$0	\$15,000	\$15,000	\$25,000
Maintenance Reserve- Transfer Out	\$5,000	\$420,817	\$420,817	\$0	\$420,817	\$353,832
Maintenance Reserve- Transfer Out (Excess)	\$0	\$0	\$0	\$51,554	\$51,554	\$0
Total Grounds Expenditures	\$303,588	\$829,751	\$617,977	\$209,385	\$827,361	\$808,509
Total Expenses	\$882,053	\$1,460,353	\$980,269	\$479,722	\$1,459,991	\$1,460,353
Excess Revenue/(Expenditures)	\$2,491	\$0	\$428,356	(\$428,356)	\$0	\$0

	FY 2023	FY 2024
Net Assessment- General	\$ 1,350,028	\$ 1,350,028
Net Assessment- Recreation	\$ 28,945	\$ 28,945
Total Net Assessments	\$ 1,378,973	\$ 1,378,973
Discounts @ 6%	\$ 88,020	\$ 88,020
Gross Assessment	\$ 1,466,993	\$ 1,466,993
Assessable Units - Residential	4,204	4,204
Assessable Units - Non-Residential	1,869	1,869
Total Units	6,073	6,073
Gross Assessment per Unit - General Fund	\$ 236	\$ 236
Gross Assessment per Unit - Recreation	\$ 129	\$ 129
Gross Assessment per Unit - Debt Service	\$ 139	\$ 139
	\$ 504	\$ 504

Viera East

Community Development District

General Fund Budget

Revenues:

Maintenance Assessments

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

Golf Course Administrative Services

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

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

Interest Income

The District will earn interest on balances invested during the year

Administrative Expenditures:

Supervisors Fees

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

Engineering Fees

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

Attorney Fees

Legal Counsel:

Shutts and Bowen LLP

300 South Orange Avenue

Suite 300

Orlando, FL 32801

Telephone: (407) 835-6759

Fax: (407) 849-7288

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

Viera East

Community Development District

General Fund Budget

Dissemination

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

- Series 2020 Special Assessment Revenue Bond \$1,000

Trustee Fees

The District will pay annual trustee fees for Series 2020 Special Assessment Revenue Bond.

Annual Audit

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

Collection Agent

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

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

Management Fees

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

Postage

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

Printing & Binding

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

Insurance- Liability

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

Description	Admin Amount	Field Amount	Annual Amount
General Liability	\$ 6,377	\$ -	\$ 6,377
POL/EPLI	\$ 3,991	\$ -	\$ 3,991
Property	\$ -	\$ 3,411	\$ 3,411
Total	\$ 10,368	\$ 3,411	\$ 13,779

Viera East

Community Development District

General Fund Budget

Legal Advertising

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

Other Current Charges

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

Office Supplies

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

Dues & Licenses

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

Information Technology

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

Operating Expenditures:

Salaries & Wages

The District currently has a General Manager and 1 full time employee to handle the operations of the District. The proposed amount includes a 3% cost of living increase for qualifying full-time employees.

Administration Fee

Represents fee to Applied Business Solutions for administration of pay and benefits. Applied Business Solutions charges an administration fee of \$14 per employee.

FICA

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

Health Insurance

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

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

Workers Compensation

Viera East

Community Development District

General Fund Budget

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

Unemployment

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

Other Contractual

Miscellaneous fees and contracts incurred for the District.

Description	Annual Amount
ADT Security	\$ 5,423
Ecolab Pest Elimination	\$ 4,920
Xelar Copier	\$ 1,444
Additional Contract Funds	\$ 213
Total Annual Budget	<u>\$ 12,000</u>

Marketing- Lifestyle/Amenities

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

Training

Expense involved in providing training for staff.

Uniforms

Expense involved in providing uniforms for the administration staff.

Maintenance Expenditures:

Canal Maintenance

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

Lake Bank Restoration

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

Viera East

Community Development District

General Fund Budget

Environmental Services

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

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

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

Water Management System

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

Description	Monthly Amount	Annual Amount
Natural Areas Management	\$ 4,012	\$ 48,149
Wingate & Auburn Lake Aquatic Weed Control	\$ 809	\$ 9,704
Bayhill Wetland Maintenance	\$ 380	\$ 4,560
Natural Vegetation Management (Bi-Monthly)	\$ 200	\$ 1,200
Woodside Park	\$ 200	\$ 2,400
Aquatic Weed Control	\$ 4,147	\$ 49,768
Header Canal Maintenance (Quarterly)	\$ 1,540	\$ 6,160
Unanticipated Repairs/Improvements		\$ 8,059
Total	\$ 11,288	\$ 130,000

Midge Control

Lake spraying for midge control throughout the CDD.

Contingencies

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

Fire Line Maintenance

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

Basin Repair

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

Viera East

Community Development District

General Fund Budget

Grounds Maintenance Expenditures:

Salaries & Wages

The District currently has a 5 full time and 1 part time employee's to handle the grounds maintenance of the District. The proposed amount includes a 3% cost of living increase for qualifying full-time employees.

Administration Fee

Represents fee to Applied Business Solutions for administration of pay and benefits. Applied Business Solutions charges an administration fee of \$14 per employee.

FICA

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

Health Insurance

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

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

Workers Compensation

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

Unemployment

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

Telephone

Expenses incurred for the telephone and fax machine.

Vendor	Monthly Amount	Annual Amount
Blueline Telecom Group	\$ 606	\$ 7,272
Contingency		\$ 528
Total		\$ 7,800

Viera East

Community Development District

General Fund Budget

Utilities

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

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

Property Appraiser

Fees incurred for the Brevard County Property Appraiser performing work in support of processing and distributing non-ad valorem assessment information. The cost for the FY2024 year will be \$1,990.

Insurance- Property

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

Description	Admin Amount	Field Amount	Annual Amount
General Liability	\$ 6,377	\$ -	\$ 6,377
POL/EPLI	\$ 3,991	\$ -	\$ 3,991
Property	\$ -	\$ 3,411	\$ 3,411
Total	\$ 10,368	\$ 3,411	\$ 13,779

Repairs

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

Fuel

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

Park Maintenance

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

Sidewalk Repair

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

Chemicals

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

Contingencies

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

Viera East

Community Development District

General Fund Budget

Refuse

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

Contractor	Services	Monthly	Annual
Danny's Recycling & HAU	Empty Dumpster	\$ 750	\$ 9,000
	Contingency		\$ 500
Total			\$ 9,500

Office Supplies

Costs for items used in office.

Uniforms

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

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

Fire and Burglary Alarm System

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

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

Rain Bird Pump System

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

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

Maintenance Reserves – Transfer Out

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

Maintenance Reserves – Transfer Out (PY Excess)

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

**Viera East
Community Development District
Capital Reserve Fund
Proposed Budget FY 2024**

Adopted Budget FY 2023	Actual Thru 4/30/23	Projected Next 5 Months	Total Projected @ 9/30/23	Proposed Budget FY 2024
------------------------------	---------------------------	-------------------------------	---------------------------------	-------------------------------

Revenues

Beginning Fund Balance	\$848,174	\$837,933	\$0	\$837,933	\$1,551,698
Interest Income	\$500	\$3,145	\$500	\$3,645	\$500
Reserve Funding - Transfer In (General)	\$420,817	\$420,817	\$0	\$420,817	\$353,832
Reserve Funding - Transfer In (Golf)	\$252,806	\$0	\$252,806	\$252,806	\$219,899
Reserve Funding - Transfer In (General Excess)	\$0	\$0	\$51,554	\$51,554	\$0
Reserve Funding - Transfer In (Golf Excess)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$1,522,297	\$1,261,896	\$304,860	\$1,566,755	\$2,125,929

Expenditures

Capital Outlay	\$100,000	\$14,997	\$0	\$14,997	\$100,000
Truck Maintenance	\$25,000	\$0	\$0	\$0	\$25,000
Bank Fees	\$0	\$30	\$30	\$60	\$0
Total Expenditures	\$125,000	\$15,027	\$30	\$15,057	\$125,000

Excess Revenues (Expenditures)	\$1,397,297	\$1,246,868	\$304,830	\$1,551,698	\$2,000,929
---------------------------------------	--------------------	--------------------	------------------	--------------------	--------------------

Potential Capital Reserve Split			
	General Fund	Golf Course	Total
Beginning Balance- 9/30/22	\$ 276,518	\$ 561,415	\$ 837,933
Interest Income	\$ -	\$ -	\$ 3,645
FY23 Contributions	\$ 420,817	\$ 252,806	\$ 673,623
FY22 Gross Profit	\$ -	\$ -	\$ -
FY23 Projected Excess	\$ 51,554	\$ -	\$ 51,554
FY23 Expenses	\$ -	\$ -	\$ (15,057)
Projected Excess Revenue Fund End of FY23	\$ 748,889	\$ 814,221	\$ 1,551,698

**Viera East
Community Development District
Debt Service Fund
Series 2020
Proposed Budget FY 2024**

	Adopted Budget FY 2023	Actual Thru 4/30/23	Projected Next 5 Months	Total Projected @ 9/30/23	Adopted Budget FY 2024
Revenues					
Special Assessments	\$ 655,615	\$ 643,056	\$ 12,559	\$ 655,615	\$ 655,615
Interest Income	\$ 500	\$ 3,194	\$ 500	\$ 3,694	\$ 500
Beginning Fund Balance	\$ 90,346	\$ 87,459	\$ -	\$ 87,459	\$ 91,153
Total Revenues	\$ 746,461	\$ 733,709	\$ 13,059	\$ 746,768	\$ 747,268
Expenditures					
<u>Series 2020</u>					
Interest-11/1	\$ 90,308	\$ 90,308	\$ -	\$ 90,308	\$ 85,558
Principal- 5/1	\$ 475,000	\$ -	\$ 475,000	\$ 475,000	\$ 475,000
Interest-5/1	\$ 90,308	\$ -	\$ 90,308	\$ 90,308	\$ 85,558
Total Expenditures	\$ 655,615	\$ 90,308	\$ 565,308	\$ 655,615	\$ 646,115
Excess Revenues (Expenditures)	\$ 90,846	\$ 643,402	\$ (552,249)	\$ 91,153	\$ 101,153

* Excess Revenues needed to pay the 11/1/24 Interest Payment \$ 80,658

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

Viera East
Community Development District
Debt Service - Series 2020
Amortization Schedule

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

Viera East
Community Development District
 Restaurant- Hook and Eagle
 Proposed Operating Budget
 Fiscal Year 2024

	Actual FY 2022	Adopted Budget FY 2023	Actual Thru 4/30/23	Projected Next 5 Months	Total Projected @ 9/30/23	Proposed Budget FY 2024
<i>Revenues</i>						
Food Sales	\$245,091	\$290,000	\$188,637	\$134,740	\$323,377	\$326,660
Snack Sales	\$781	\$20,000	\$3,961	\$2,829	\$6,790	\$10,000
Beverage Sales	\$37,644	\$29,250	\$26,566	\$18,976	\$45,541	\$31,005
Beer Sales	\$141,813	\$169,000	\$105,243	\$75,174	\$180,417	\$179,140
Wine Sales	\$9,309	\$11,700	\$3,646	\$2,604	\$6,250	\$12,402
Liquor Sales	\$80,447	\$87,000	\$69,104	\$49,360	\$118,463	\$92,220
Total Revenues	\$515,085	\$606,950	\$397,156	\$283,683	\$680,839	\$651,427
<i>Restaurant Expenditures</i>						
Restaurant Manager Contract	\$65,000	\$65,000	\$37,917	\$27,083	\$65,000	\$65,000
Salaries	\$137,201	\$164,037	\$99,382	\$70,987	\$170,369	\$176,746
Administrative Fee	\$6,420	\$8,832	\$4,123	\$2,945	\$7,069	\$8,034
FICA Expense	\$15,530	\$12,166	\$12,201	\$8,715	\$20,915	\$14,648
Health Insurance	\$14,627	\$20,243	\$6,270	\$4,479	\$10,749	\$8,813
Workers Compensation	\$2,168	\$3,048	\$1,486	\$1,062	\$2,548	\$2,336
Unemployment	\$4,739	\$5,408	\$3,550	\$2,536	\$6,086	\$5,750
Telephone	\$3,228	\$3,200	\$2,697	\$1,927	\$4,624	\$5,250
Utilities	\$11,301	\$12,000	\$5,621	\$4,015	\$9,636	\$10,000
Pest Control	\$1,069	\$1,200	\$731	\$522	\$1,253	\$1,200
Merchant Fees	\$0	\$0	\$13,834	\$9,882	\$23,716	\$25,000
Equipment Lease	\$1,394	\$1,300	\$1,132	\$808	\$1,940	\$1,500
Repairs	\$7,016	\$7,500	\$7,133	\$5,095	\$12,228	\$7,500
Kitchen Equipment/Supplies	\$6,844	\$3,000	\$675	\$482	\$1,156	\$3,000
Paper & Plastic Supplies	\$9,067	\$10,000	\$6,886	\$4,919	\$11,805	\$10,000
Operating Supplies	\$25,849	\$30,000	\$12,806	\$9,147	\$21,953	\$25,000
First Aid	\$206	\$500	\$0	\$250	\$250	\$500
Entertainment	\$14,105	\$10,000	\$10,550	\$7,536	\$18,086	\$14,400
Delivery/Gas	\$3,857	\$5,000	\$4,325	\$3,089	\$7,414	\$6,000
Uniforms	\$474	\$1,000	\$0	\$500	\$500	\$750
Dues & License	\$4,799	\$5,000	\$5,767	\$4,119	\$9,886	\$5,000
Total Restaurant Expenditures	\$334,893	\$368,434	\$237,087	\$170,098	\$407,184	\$396,427
<i>Cost of Goods Sold</i>						
Food Cost	\$105,765	\$124,000	\$87,414	\$62,438	\$149,852	\$130,000
Snack Cost	\$7,657	\$10,000	\$1,512	\$1,080	\$2,593	\$5,000
Beverage Cost	\$19,777	\$11,700	\$9,933	\$7,095	\$17,028	\$15,000
Beer Cost	\$61,958	\$59,150	\$44,247	\$31,605	\$75,853	\$70,000
Wine Cost	\$4,224	\$4,095	\$2,615	\$1,868	\$4,483	\$5,000
Liquor Cost	\$25,650	\$26,100	\$20,892	\$14,923	\$35,816	\$30,000
Total Cost of Goods Sold	\$225,031	\$235,045	\$166,614	\$119,010	\$285,625	\$255,000
Total Revenues	\$515,085	\$606,950	\$397,156	\$283,683	\$680,839	\$651,427
Total Expenditures	\$559,923	\$603,479	\$403,701	\$289,108	\$692,809	\$651,427
Operating Income (Loss)	(\$44,838)	\$3,471	(\$6,545)	(\$5,425)	(\$11,969)	\$0
<i>Non Operating Revenues/(Expenditures)</i>						
Interfund Transfer Out- Golf Course	\$0	(\$3,471)	\$0	\$0	\$0	\$0
Interfund Transfer In- Golf Course	\$0	\$0	\$0	\$11,969	\$11,969	\$0
Total Non Operating Revenues/(Expenditures)	\$0	(\$3,471)	\$0	\$11,969	\$11,969	\$0
Net Non Operating Income / (Loss)	(\$44,838)	\$0	(\$6,545)	\$6,545	\$0	\$0

Viera East

Community Development District

Food & Beverage Operating Budget

Revenues:

Food

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

Wine

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

Beer

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

Beverage

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

Liquor

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

Expenditures:

Restaurant Manager Contract

Salaries & Wages

The District currently has a 1 full time and 30 part time employees to handle the Golf operations of the District. The proposed amount includes a 3% cost of living increase for qualifying full time employees.

Administration Fee

Represents fee to Applied Business Solutions for administration of pay and benefits. Applied Business Solutions charges an administration fee of \$14 per employee.

FICA

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

Viera East

Community Development District

Food & Beverage Operating Budget

Health Insurance

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

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

Workers Compensation

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

Unemployment

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

Telephone

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

Vendor	Monthly Amount	Annual Amount
Charter Communications	\$ 421	\$ 5,052
Contengincy		\$ 198
Total		\$ 5,250

Utilities

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

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

Viera East

Community Development District

Food & Beverage Operating Budget

Pest Control

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

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

Equipment Lease

The estimated cost to Ecolab for the dish machine rental.

Vendor	Monthly Amount	Annual Amount
Ecolab	\$ 107	\$ 1,281
Contingency		\$ 219
Total		\$ 1,500

Repairs

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

Kitchen Equipment/Supplies

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

Paper & Plastic Supplies

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

Operating supplies

Represents various operating supplies purchased

First Aid

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

Viera East

Community Development District

Food & Beverage Operating Budget

Delivery/Gas

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

Vendor	Account	Monthly Amount	Annual Amount
Florida City Gas	83490-45156	\$ 400	\$ 4,800
Contingency- Delivery Fees			<u>\$ 1,200</u>
Total			<u>\$ 6,000</u>

Uniforms

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

Dues and License

Represents the cost of all restaurant operating licenses through DPBR.

COGS:

Food

Represents food supplies purchased for the restaurant or catering events.

Snack

Represents snacks purchased for the restaurant.

Beer

Represents beer purchased for the restaurant.

Wine

Represents wine purchased for the restaurant.

Liquor

Represents liquor purchased for the restaurant.

Other Sources and Uses:

Transfer In- Golf Course

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

Viera East
Community Development District
Golf Course
Proposed Operating Budget
Fiscal Year 2024

	Actual FY 2022	Adopted Budget FY 2023	Actual Thru 4/30/23	Projected Next 5 Months	Total Projected @ 9/30/23	Proposed Budget FY 2024
Revenues						
Greens Fees	\$1,728,908	\$1,775,027	\$1,291,259	\$520,359	\$1,811,618	\$1,828,278
Gift Cards- Sales	\$11,750	\$25,000	\$15,774	\$11,267	\$27,041	\$25,750
Gift Cards- Usage	(\$16,406)	(\$25,000)	(\$11,770)	(\$8,407)	(\$20,177)	(\$25,750)
Season Advance/Trail Fees	\$265,534	\$240,000	\$87,591	\$62,565	\$150,156	\$240,000
Associate Memberships	\$27,025	\$42,000	\$18,328	\$13,091	\$31,419	\$42,000
Driving Range	\$94,307	\$80,000	\$63,078	\$45,056	\$108,134	\$82,400
Golf Lessons	\$3,800	\$2,100	\$2,385	\$1,704	\$4,089	\$2,163
Merchandise Sales	\$119,370	\$115,000	\$79,991	\$57,137	\$137,128	\$118,450
Assessments -Recreation Operating	\$18,232	\$18,239	\$10,635	\$7,597	\$18,232	\$18,239
Miscellaneous Income	\$12,553	\$15,000	\$50,589	\$36,135	\$86,725	\$15,000
Total Revenues	\$2,265,073	\$2,287,366	\$1,607,860	\$746,503	\$2,354,363	\$2,346,530
General Expenditures						
Other Contractual Services	\$14,865	\$15,000	\$12,120	\$8,657	\$20,777	\$20,000
Telephone	\$1,759	\$2,500	\$1,358	\$970	\$2,328	\$2,500
Postage	\$0	\$2,000	\$0	\$0	\$0	\$0
Utilities	\$4,360	\$5,500	\$2,618	\$1,870	\$4,487	\$5,400
Repairs & Maintenance	\$16,421	\$15,000	\$11,919	\$5,000	\$16,919	\$15,000
Marketing- Golf Marketing	\$19,721	\$35,000	\$12,146	\$8,676	\$20,822	\$35,000
Bank Charges	\$82,269	\$40,000	\$35,512	\$25,365	\$60,877	\$45,000
Office Supplies	\$4,768	\$4,500	\$2,772	\$1,500	\$4,272	\$4,500
Operating Supplies	\$3,464	\$4,000	\$1,707	\$1,219	\$2,926	\$4,000
Dues, Licenses & Subscriptions	\$10,228	\$9,500	\$180	\$5,000	\$5,180	\$9,500
Drug Testing- All departments	\$0	\$500	\$0	\$250	\$250	\$500
Training, Education & Employee Relations	\$1,153	\$3,000	\$1,744	\$1,246	\$2,990	\$3,000
Contractual Security	\$4,005	\$3,000	\$2,092	\$1,494	\$3,586	\$4,000
IT Services	\$9,732	\$3,000	\$1,767	\$1,000	\$2,767	\$3,000
Total Golf Course Expenditures	\$172,744	\$142,500	\$85,934	\$62,247	\$148,181	\$151,400
Golf Operations:						
Salaries	\$232,919	\$247,235	\$154,623	\$110,445	\$265,068	\$294,580
Administrative Fee	\$15,893	\$18,767	\$7,924	\$5,660	\$13,585	\$12,876
FICA Expense	\$17,363	\$18,913	\$12,327	\$8,805	\$21,133	\$21,667
Health Insurance	\$10,255	\$12,353	\$7,788	\$5,563	\$13,352	\$12,632
Workers Compensation	\$3,781	\$4,846	\$2,411	\$1,722	\$4,134	\$5,890
Unemployment	\$5,434	\$10,853	\$4,251	\$3,037	\$7,288	\$10,828
Golf Printing	\$1,574	\$2,500	\$0	\$1,000	\$1,000	\$2,500
Utilities	\$21,417	\$22,500	\$11,495	\$8,211	\$19,707	\$22,500
Repairs	\$1,647	\$1,000	\$424	\$500	\$924	\$1,000
Pest Control	\$1,072	\$1,300	\$571	\$408	\$978	\$1,300
Supplies	\$11,452	\$12,000	\$10,630	\$5,000	\$15,630	\$12,000
Uniforms	\$0	\$1,500	\$0	\$500	\$500	\$1,500
Training, Education & Employee Relations	\$0	\$2,000	\$0	\$1,000	\$1,000	\$2,000
Cart Lease	\$85,796	\$87,763	\$50,492	\$36,066	\$86,558	\$87,000
Cart Maintenance	\$6,153	\$5,000	\$539	\$2,500	\$3,039	\$5,000
Driving Range	\$8,028	\$10,000	\$3,772	\$3,500	\$7,272	\$10,000
Total Golf Operation Expenditures	\$422,784	\$458,530	\$267,249	\$193,917	\$461,166	\$503,273

Viera East
Community Development District
Golf Course
Proposed Operating Budget
Fiscal Year 2024

	Actual FY 2022	Adopted Budget FY 2023	Actual Thru 4/30/23	Projected Next 5 Months	Total Projected @ 9/30/23	Proposed Budget FY 2024
<u>Merchandise Sales:</u>						
Cost of Goods Sold	\$72,700	\$80,000	\$86,403	\$35,000	\$121,403	\$90,000
Total Merchandise Sales	\$72,700	\$80,000	\$86,403	\$35,000	\$121,403	\$90,000
<u>Golf Course Maintenance:</u>						
Salaries	\$424,243	\$433,512	\$258,945	\$184,961	\$443,906	\$450,143
Administrative Fees	\$7,632	\$8,176	\$3,757	\$2,684	\$6,441	\$5,368
FICA Expense	\$31,791	\$32,900	\$20,920	\$14,943	\$35,862	\$36,471
Employee Insurance	\$31,096	\$41,298	\$14,852	\$10,609	\$25,461	\$38,695
Workers Compensation	\$6,722	\$9,420	\$4,342	\$3,101	\$7,443	\$9,328
Unemployment	\$4,116	\$7,165	\$3,409	\$2,435	\$5,843	\$7,160
Fire Alarm System	\$0	\$4,000	\$0	\$0	\$0	\$0
Utilities/Water	\$26,324	\$26,200	\$16,174	\$11,553	\$27,728	\$30,000
Repairs	\$34,608	\$48,000	\$31,691	\$15,000	\$46,691	\$48,000
Fuel & Oil	\$44,064	\$40,000	\$22,799	\$16,285	\$39,083	\$40,000
Pest Control	\$1,440	\$1,500	\$1,186	\$847	\$2,033	\$1,800
Irrigation/Drainage	\$9,544	\$30,000	\$5,684	\$5,000	\$10,684	\$20,000
Sand and Topsoil	\$14,669	\$26,500	\$7,399	\$7,500	\$14,899	\$26,500
Flower/Mulch	\$5,295	\$7,000	\$6,949	\$3,500	\$10,449	\$7,000
Fertilizer	\$163,821	\$175,000	\$83,423	\$59,588	\$143,010	\$175,000
Seed/Sod	\$0	\$16,500	\$1,368	\$5,000	\$6,368	\$16,500
Trash Removal	\$2,518	\$3,000	\$1,491	\$1,065	\$2,556	\$3,000
Contingency	\$11,317	\$6,000	\$5,444	\$3,889	\$9,333	\$7,500
First Aid	\$779	\$800	\$332	\$237	\$569	\$800
Operating Supplies	\$13,669	\$15,000	\$12,871	\$7,500	\$20,371	\$15,000
Training	\$2,871	\$2,000	\$2,561	\$500	\$3,061	\$2,000
Janitorial Supplies	\$56	\$1,000	\$337	\$241	\$577	\$1,000
Janitorial Services	\$11,372	\$20,000	\$10,021	\$7,158	\$17,179	\$20,000
Soil & Water Testing	\$1,663	\$1,000	\$0	\$500	\$500	\$1,000
Uniforms	\$10,898	\$10,000	\$6,309	\$4,507	\$10,816	\$10,000
Equipment Rental	\$403	\$2,000	\$2,756	\$1,969	\$4,725	\$2,000
Equipment Lease	\$164,173	\$187,550	\$98,302	\$70,215	\$168,517	\$187,550
Small Tools	\$0	\$500	\$0	\$0	\$0	\$0
Total Golf Course Maintenance	\$1,025,083	\$1,156,021	\$623,321	\$440,785	\$1,064,106	\$1,161,815
<u>Administrative Expenditures:</u>						
Legal Fees	\$5,886	\$1,500	\$2,041	\$1,000	\$3,041	\$1,500
Engineering	\$6,590	\$0	\$0	\$0	\$0	\$0
Arbitrage	\$900	\$600	\$350	\$250	\$600	\$600
Dissemination	\$1,000	\$1,000	\$583	\$417	\$1,000	\$1,000
Trustee Fees	\$8,178	\$4,100	\$2,502	\$1,787	\$4,289	\$4,100
Annual Audit	\$1,500	\$1,500	\$875	\$625	\$1,500	\$1,500
Golf Course Administrative Services	\$56,280	\$56,280	\$32,830	\$23,450	\$56,280	\$56,280
Insurance	\$92,124	\$111,000	\$58,840	\$42,029	\$100,869	\$133,663
Property Taxes	\$13,596	\$15,000	\$8,542	\$6,102	\$14,644	\$15,000
Total Administrative Expenditures	\$186,054	\$190,980	\$106,563	\$75,659	\$182,223	\$213,643
<u>Reserves:</u>						
Renewal & Replacement	\$0	\$252,806	\$0	\$252,806	\$252,806	\$219,899
Total Reserves	\$0	\$252,806	\$0	\$252,806	\$252,806	\$219,899
Total Revenues	\$2,265,073	\$2,287,366	\$1,607,860	\$746,503	\$2,354,363	\$2,346,530
Total Expenditures	\$1,879,366	\$2,280,837	\$1,169,471	\$1,060,414	\$2,229,885	\$2,340,030
Operating Income (Loss)	\$385,707	\$6,529	\$438,389	(\$313,911)	\$124,479	\$6,500

Viera East
Community Development District
Golf Course
Proposed Operating Budget
Fiscal Year 2024

	Actual FY 2022	Adopted Budget FY 2023	Actual Thru 4/30/23	Projected Next 5 Months	Total Projected @ 9/30/23	Proposed Budget FY 2024
<i>Non Operating Revenues/(Expenditures):</i>						
Assessments -Recreation Debt Service	\$682,778	\$560,250	\$326,817	\$233,433	\$560,250	\$560,250
Interest Income	\$202	\$1,000	\$3,967	\$500	\$4,467	\$1,000
Reserve Funding- Transfer Out (PY Excess)	(\$6,694)	\$0	\$0	\$0	\$0	\$0
Interfund Transfer In- Restaurant	(\$450,000)	\$3,471	\$0	\$0	\$0	\$0
Interfund Transfer Out- Restaurant	\$0	\$0	\$0	(\$11,969)	(\$11,969)	\$0
Gain on Sale of Asset	\$300	\$0	\$0	\$0	\$0	\$0
Interest Expense	(\$140,425)	(\$101,250)	(\$59,063)	(\$42,188)	(\$101,250)	(\$77,750)
Principal Expense	(\$445,000)	(\$470,000)	(\$274,167)	(\$195,833)	(\$470,000)	(\$490,000)
Total Non Operating Revenues/(Expenditures)	(\$358,839)	(\$6,529)	(\$2,445)	(\$16,057)	(\$18,502)	(\$6,500)
Net Non Operating Income / (Loss)	\$26,869	\$0	\$435,944	(\$329,968)	\$105,976	\$0

Viera East

Community Development District

Recreational Operating Budget

Revenues:

Greens Fees

Estimated revenue for public paid rounds of golf.

Gift Card- Sales

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

Gift Card- Usage

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

Season Advance/Trail Fees

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

Associate Memberships

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

Driving Range

Estimated revenue from the District's driving range.

Golf Lessons

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

Merchandise Sales

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

Assessments- Recreation Operations

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

Miscellaneous Income

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

Viera East Community Development District Recreational Operating Budget

General Expenditures:

Other Contractual Services

Contractual Services include the following contracts:

Vendor	Monthly Amount	Annual Amount
Brighthouse (Cable & Internet)	\$ 781	\$ 9,373
Waste Management (Dumpster Removal)	\$ 701	\$ 8,411
Great America Financial	\$ 120	\$ 1,444
Apple Storage	\$ 12	\$ 146
Amazon Prime	\$ 15	\$ 182
Contingency		\$ 444
Total Annual Budget		<u>\$20,000</u>

Telephone

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

Vendor	Monthly Amount	Annual Amount
Cricket	\$ 194	\$ 2,328
Contingency		\$ 172
Total		<u>\$ 2,500</u>

Postage

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

Printing & Binding

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

Viera East

Community Development District

Recreational Operating Budget

Utilities

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

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

Repairs & Maintenance

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

Marketing- Golf Marketing

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

Bank Charges

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

Office Supplies

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

Operating Supplies

Represents various operating supplies purchased

Viera East

Community Development District

Recreational Operating Budget

Dues, Licenses & Subscriptions

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

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

Training, Education & Employee Relations

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

Contractual Security

Security system costs for the maintenance and clubhouse alarm systems.

IT Services

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

Golf Operations Expenditures:

Salaries & Wages

The District currently has a 1 full time and 30 part time employees to handle the Golf operations of the District. The proposed amount includes a 3% cost of living increase for qualifying full time employees.

Administration Fee

Represents fee to Applied Business Solutions for administration of pay and benefits. Applied Business Solutions charges an administration fee of \$14 per employee.

FICA

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

Viera East

Community Development District

Recreational Operating Budget

Health Insurance

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

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

Workers Compensation

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

Unemployment

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

Golf Printing

Printing for materials needed for the course.

Utilities

Estimated cost of basic utilities for Golf operations:

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

Repairs

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

Pest Control

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

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

Supplies

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

Viera East Community Development District Recreational Operating Budget

Uniforms

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

Training, Education & Employee Relations

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

Fuel

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

Cart Lease

The expense related to leasing of carts for golf course.

Vendor	Monthly Amount	Annual Amount
The Huntington National	\$ 6,553	\$ 78,635
The Huntington National	\$ 355	\$ 4,260
Yamaha Lease	\$ 164	\$ 1,968
Golf Cart	\$ 127	\$ 1,524
Contingency		\$ 613
Total		\$ 87,000

Cart Maintenance

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

Driving Range Supplies

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

Merchandise Sales

Cost of Goods Sold

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

Golf Course Maintenance:

Salaries & Wages

The District currently has 10 full-time and 4 part-time employee's to handle the golf course maintenance. The proposed amount includes a 3% cost of living increase for qualifying full time employees.

Viera East

Community Development District

Recreational Operating Budget

Administration Fee

Represents fee to Applied Business Solutions for administration of pay and benefits. Applied Business Solutions charges an administration fee of \$14 per employee.

FICA

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

Health Insurance

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

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

Workers Compensation

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

Unemployment

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

Fire and Burglary Alarm System

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

Utilities/Water

Estimated costs of basic utilities for the maintenance staff:

Vendor	Account	Monthly Amount	Annual Amount
FPL	83490-45156	\$ 2,000	\$ 24,000
City of Cocoa	313093-70192	\$ 422	\$ 5,064
Contingency			\$ 936
Total			\$ 30,000

Fuel & Oil

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

Viera East

Community Development District

Recreational Operating Budget

Pest Control

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

Vendor	Monthly Amount	Annual Amount
Ecolab Pest Elimination	\$ 143	\$ 1,716
Contingency		\$ 84
Total		\$ 1,800

Irrigation/Drainage

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

Sand/Topsoil

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

Flowers/Mulch

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

Turf Nutrition Program

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

Seed/Sod

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

Trash Removal

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

Vendor	Monthly Amount	Annual Amount
Waste Management, Inc.	\$ 213	\$ 2,556
Contingency		\$ 444
Total		\$ 3,000

Contingencies

Funding of unanticipated costs.

First Aid

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

Viera East

Community Development District

Recreational Operating Budget

Office Supplies

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

Operating Supplies

Represents various operating supplies purchased

Training

Training seminars for golf course maintenance staff.

Janitorial Supplies

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

Soil & Water Testing

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

Uniforms

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

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

Equipment Rental

Rental of larger capital items required for Course Maintenance.

Equipment Lease

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

Vendor	Monthly Amount	Annual Amount
The Huntington National	\$ 6,541	\$ 78,494
The Huntington National	\$ 1,066	\$ 12,792
The Huntington National	\$ 5,116	\$ 61,392
The Huntington National	\$ 281	\$ 3,371
The Huntington National	\$ 726	\$ 8,718
Wells Fargo Financial	\$ 652	\$ 7,830
Dex Imaging	\$ 169	\$ 2,031
Contingency		\$ 12,923
Total		\$ 187,550

Viera East

Community Development District

Recreational Operating Budget

Small Tools

Represents small tools purchased for golf course maintenance.

Administrative Expenditures:

Legal Fees

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

Arbitrage

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

Dissemination

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

Trustee Fees

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

Annual Audit

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

Golf Course Administrative Services

Cost of Administrative services provided for the CDD.

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

Viera East

Community Development District

Recreational Operating Budget

Insurance

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

Description	Annual Amount
General Liability	\$ 26,605
Property	\$ 107,058
Total	\$ 133,663

Property Taxes

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

Reserves

Renewal & Replacement

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

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

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

SECTION B

Viera East CDD Fiscal Year 2024 Budget and Rule Meeting Schedule

Fiscal Year 2024
Proposed Budget Workshop Schedule
Thursday, May 25, 2023 - Regular Meeting - Approve Proposed Budgets
Thursday, June 8, 2023 - Workshop Meeting - GF/Capital Reserve/DS Funds
Thursday, June 22, 2023 - Regular Meeting - Golf Course
Thursday, July 13, 2023 - Workshop - Continued Golf Course (if necessary)
Proposed Rules & Rates Workshop
Thursday, July 13, 2023 - Workshop - Set Public Hearing
Proposed Public Hearings
Thursday, August 24, 2023 - Rules & Rates Hearing*
Thursday, August 24, 2023 - Final Budget Hearing - All Budgets*

Budget Hearing Notice - Run on August 1 & August 8, 2023

Assessment Hearing Notice (if applicable) - Run on August 1 & August 8, 2023

Rule Hearing Notice - Run on July 24 & July 25, 2023

SECTION VI

SECTION A

Viera East CDD Action Items
5/25/2023

Item #	Action Item	Assigned To:	Status	Date Added	Estimated Start	Estimated Completion	Comments/Estimated Completion
1	Fire Breaks	Moller/Dale	Complete	12/17/20	March 2023	June 2023	
2	Develop Emergency Recovery Plan	Moller/Dale/Robb	Ongoing	10/27/22			Engineer Reviewing
3	Letter to Community Regarding Storm Response	DeVries/Moller	Ongoing	10/27/22			
4	Employee Policy Manual	Showe/ABS	Ongoing	1/12/23			Awaiting Final Staff Comments
5	New POS System	Moller>Showe	Ongoing	1/12/23			Scheduled to be Implemented by May 2023
6	Parking Lot Paving Review	Showe/Robb	Ongoing	1/12/23			Awaiting Engineer Comments
7	Turf Management of Woodside	Moller	Ongoing				
8	Driving Range Parking	Moller	Ongoing	3/9/23			GM working with VEGDA to review

SECTION VIII

SECTION A

Viera East
Community Development District
Check Register Summary
April 21, 2023 through May 17, 2023

Fund	Date	Check #'s	Amount
<i>General Fund</i>			
	4/27/23	4699-4702	\$ 3,195.78
	5/4/23	4703-4705	\$ 9,824.85
	5/11/23	4706-4709	\$ 11,829.60
	Sub-Total		\$ 24,850.23
<i>Capital Reserve</i>			
	Sub-Total		\$ -
<i>Golf Course</i>			
	4/27/23	30666-30698	\$ 30,550.26
	5/4/23	30699-30713	\$ 8,759.44
	5/11/23	30714-30739	\$ 20,594.18
	5/15/23	30740	\$ 235.00
	Sub-Total		\$ 60,138.88
Total			\$ 84,989.11

AP300R
 *** CHECK NOS. 004699-004709

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 5/18/23
 VIERA EAST-GENERAL FUND
 BANK A VIERA EAST-GF

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/27/23	00034	4/12/23	112086 M	202303	340-53800-47300		CITY OF COCOA	*	215.07	215.07	004699
4/27/23	00195	4/25/23	9235035	202304	320-53800-34100		ECOLAB PEST ELIMINATION DIV	*	429.29	429.29	004700
4/27/23	00212	4/15/23	9490513	202304	340-53800-47400		TIAA COMMERCIAL FINANCE, INC.	*	2,298.74	2,298.74	004701
4/27/23	00188	4/06/23	30900215	202304	340-53800-54100		UNIFORMS 4/6/23	*	63.17		
		4/13/23	30900235	202304	340-53800-54100		UNIFORMS 4/13/23	*	63.17		
		4/20/23	30900258	202304	340-53800-54100		UNIFORMS 4/20/23	*	63.17		
		4/27/23	30900277	202304	340-53800-54100		UNIFORMS 4/27/23	*	63.17		
							UNIFIRST CORPORATION			252.68	004702
5/04/23	00040	5/01/23	443297	202304	330-53800-47200		MONTHLY SERVICES	*	9,168.40	9,168.40	004703
5/04/23	00060	5/01/23	21812	202305	340-53800-46000		STORAGE REPAIR	*	145.00	145.00	004704
5/04/23	00246	4/28/23	20530281	202304	340-53800-54500		FIRE AND BURGLARY	*	511.54	511.54	004705
5/11/23	00189	5/04/23	3443	202305	340-53800-41000		TELEPHONE	*	599.40	599.40	004706
5/11/23	00006	5/02/23	8-117-62	202305	310-51300-42000		POSTAGE	*	66.56	66.56	004707
5/11/23	00126	5/01/23	450	202305	310-51300-34000		MANAGEMENT FEES MAY23	*	8,879.75		
		5/01/23	450	202305	310-51300-35100		INFORMATION TECH MAY23	*	364.83		

VIER --VIERA EAST-- HHENRY

AP300R
 *** CHECK NOS. 004699-004709

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 5/18/23
 VIERA EAST-GENERAL FUND
 BANK A VIERA EAST-GF

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
5/01/23	450	202305 310-51300-31700	DISSEMINATION SVC MAY23		*	83.33		
5/01/23	450	202305 310-51300-51000	OFFICE SUPPLIES		*	.03		
5/01/23	450	202305 310-51300-42000	POSTAGE		*	.60		
5/01/23	450	202305 310-51300-42500	COPIES		*	35.10		
GOVERNMENTAL MANAGEMENT SERVICES							9,363.64	004708
5/11/23	00273	5/07/23 1352	202305 340-53800-47300	GRASS CUTTING	*	1,800.00		
S&L LAWN CARE AND MORE LLC							1,800.00	004709
TOTAL FOR BANK A						24,850.32		
TOTAL FOR REGISTER						24,850.32		

VIER --VIERA EAST-- HHENRY

AP300R
 *** CHECK NOS. 030666-030740

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 5/18/23
 VIERA EAST- GOLF COURSE
 BANK B VIERA EAST-GOLF

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED YRMO	TO DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/27/23	00782	4/24/23	10420 MATS	202304	320-57200-51100				*	135.94		
A LINEN CONNECTION											135.94	030666
4/27/23	01485	4/17/23	91549000 MERCHANDISE	202304	300-14200-10000				*	1,052.72		
		4/18/23	91551396 HEADWEAR	202304	300-14200-10000				*	225.00		
ACUSHNET COMPANY											1,277.72	030667
4/27/23	00091	4/19/23	INV05595 HEADWEAR	202304	300-14200-10000				*	1,745.58		
AHEAD LLC											1,745.58	030668
4/27/23	01380	4/24/23	1853 PRINTER	202304	320-57200-54500			POWER RESOLUTION	*	95.00		
BLACK HOLE MAKERS LLC											95.00	030669
4/27/23	01550	4/13/23	959782 BREAD	202304	300-14100-10000				*	70.00		
		4/15/23	959783 BREAD	202304	300-14100-10000				*	101.65		
		4/18/23	959784 BREAD	202304	300-14100-10000				*	72.50		
		4/20/23	959785 BREAD	202304	300-14100-10000				*	152.60		
		4/21/23	959786 BREAD	202304	300-14100-10000				*	120.46		
		4/25/23	959787 BREAD	202304	300-14100-10000				*	193.95		
CHUCK INDEPENDENT BREAD DIST, LLC											711.16	030670
4/27/23	00024	4/12/23	70192 AP 5600 MURRELL RD	202304	390-57200-43000				*	352.65		
		4/13/23	112664 A 2300 CLUBHOUSE	202304	320-57200-43000				*	168.40		
		4/13/23	112664 A 2300 CLUBHOUSE	202304	330-57200-43000				*	168.40		
		4/13/23	112664 A 2300 CLUBHOUSE	202304	340-57200-43000				*	168.40		
CITY OF COCOA UTILITIES											857.85	030671
4/27/23	01621	4/23/23	42323B GOLD LEVEL PROMOTIONS	202304	320-57200-48000				*	600.00		
DESTINATION BREVARD											600.00	030672

VIER --VIERA EAST-- HHENRY

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/27/23	00947	4/25/23	9235041	202304	390	57200	46500			*	159.90		
			PEST CONTROL										
		4/25/23	9235041	202304	330	57200	46400			*	95.11		
			PEST CONTROL										
		4/25/23	9235041	202304	340	57200	46400			*	95.11		
			PEST CONTROL										
ECOLAB PEST ELIMINATION												350.12	030673
4/27/23	00587	4/18/23	698670	202304	390	57200	46110			*	468.50		
			ULTRA LOW SULFUR DIESEL										
		4/18/23	698670	202304	300	13100	10000			*	230.76		
			ULTRA LOW SULFUR DIESEL										
		4/18/23	698671	202304	390	57200	46110			*	1,222.48		
			PREMIUM 93 UN1203										
		4/18/23	698671	202304	300	13100	10000			*	602.11		
			PREMIUM 93 UN1203										
GLOVER OIL COMPANY INC												2,523.85	030674
4/27/23	00097	4/20/23	290318	202304	300	14200	10000			*	196.28		
			SCORECARD										
GOLF ASSOCIATES SCORECARD COMPANY												196.28	030675
4/27/23	00564	4/13/23	51870	202304	390	57200	47300			*	1,224.62		
			50/50 COMP PLUS										
GOLF SPECIALTIES, INC.												1,224.62	030676
4/27/23	01214	4/04/23	2026719	202304	330	57200	51100			*	162.04		
			SUPPLIES										
HOSPITALITY RESOURCE SUPPLY, INC												162.04	030677
4/27/23	01524	3/31/23	03312023	202303	330	57200	51050			*	37.98		
			PAPER REIMB										
		3/31/23	03312023	202303	300	14100	10000			*	97.81		
			FOOD REIMB										
		3/31/23	03312023	202303	300	21700	10000			*	2.66		
			TAX										
		3/31/23	03312023	202303	300	14100	10000			*	34.02		
			FOOD REIMB										
		4/06/23	04062023	202304	300	14100	10000			*	39.40		
			REIMBURSE										
		4/06/23	04062023	202304	300	14100	10001			*	164.42		
			SNACK REIMB										
		4/06/23	04062023	202304	330	57200	51050			*	36.96		
			PAPER REIMB										
		4/06/23	04062023	202304	300	14100	10000			*	26.20		
			FOOD REIMB										

AP300R
 *** CHECK NOS. 030666-030740

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 5/18/23
 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 #
		4/06/23 04062023	202304 300-21700-10000	TAX	*	5.87		
		4/15/23 04152023	202304 300-14100-10000	REIMBURSE	*	133.18		
		4/18/23 0038	202304 330-57200-12005	TAVERN MANAGEMENT	*	2,708.33		
							JEFFREY SPENCER	3,286.83 030678
4/27/23	01526	4/26/23 042623JM	202304 300-14200-10000	PROSHOP SNACKS	*	113.39		
							JIM MOLLER	113.39 030679
4/27/23	01622	4/23/23 04232023	202304 300-14100-10000	REIMBURSE	*	21.98		
		4/27/23 042723KH	202304 330-57200-51025	REIMBURSEMENT WALMART	*	24.58		
							KEVIN HALL	46.56 030680
4/27/23	01533	4/20/23 042023PL	202304 390-57200-46000	TRAILER REPAIR REIMB	*	45.98		
		4/20/23 042023PL	202304 390-57200-46000	TRAILER REPAIR REIMB	*	33.15		
							PEDRO LOPEZ	79.13 030681
4/27/23	00127	4/19/23 655402	202304 390-57200-46000	MAINTENANCE SUPPLIES	*	865.14		
							PRECISION	865.14 030682
4/27/23	01324	4/16/23 04162023	202304 320-57200-34100	AMAZON PRIME MEMBERSHIP	*	15.13		
		4/16/23 04162023	202304 320-57200-41000	CRICKET WIRELESS	*	194.00		
		4/16/23 04162023	202304 300-14200-10000	HOLE IN ONE PLAQUE	*	70.00		
		4/16/23 04162023	202304 340-57200-51100	AMERICAN FLAG	*	51.38		
		4/16/23 04162023	202304 390-57200-49000	DISPLAY NOW SUBSCRIPTION	*	323.64		
		4/16/23 04162023	202304 390-57200-46000	SERVICE INVOICE	*	436.30		
		4/16/23 04162023	202304 320-57200-34100	APPLE STORAGE	*	12.19		
		4/16/23 04162023	202304 300-14200-10000	PRO SHOP DRINKS	*	63.50		
		4/16/23 04162023	202304 320-57200-48000	MAINTENANCE AD	*	440.00		

VIER --VIERA EAST-- HHENRY

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
4/16/23		04162023	202304 330-57200-51100	FIRE EZTINGUISHER SIGN	*	15.99		
4/16/23		04162023	202304 390-57200-51100	CONSTRUCTION SIGN	*	11.99		
4/16/23		04162023	202304 390-57200-51100	CONSTRUCTION SIGN	*	34.23		
4/16/23		04162023	202304 300-14200-10000	PRO SHOP SNACKS AND DRINK	*	82.86		
4/16/23		04162023	202304 300-13100-10000	MAINTENANCE SUPPLIES	*	123.12		
4/16/23		04162023	202304 390-57200-46000	MAINTENANCE SUPPLIES	*	16.22		
4/16/23		04162023	202304 390-57200-46000	SEAT FOR MOWER	*	168.98		
4/16/23		04162023	202304 300-14200-10000	PRO SHOP DRINKS	*	140.56		
4/16/23		04162023	202304 340-57200-51100	METAL DRUM FAN	*	143.88		
4/16/23		04162023	202304 300-13100-10000	PARK BATHROOM REPAIRS	*	25.00		
4/16/23		04162023	202304 340-57200-46000	BELT DRIVE MOTOR	*	350.33		
4/16/23		04162023	202304 340-57200-51100	OUTDOOR CLOCK	*	59.98		
4/16/23		04162023	202304 300-13100-10000	FIRST CLASS MAIL	*	10.94		
4/16/23		04162023	202304 320-57200-51200	PGA SHOW REGISTRATION	*	130.75-		
4/16/23		04162023	202304 300-14200-10000	PRO SHOP SNACKS & DRINKS	*	52.34		
REGIONS BANK							2,711.81	030684
4/27/23	01554	4/27/23	05122023 202304 300-15500-10000	ENTERTAINMENT 5/12/23	*	300.00		
ROCKSTAR KARAOKE ENTERTAINMENT LLC							300.00	030685
4/27/23	01554	4/27/23	05192023 202304 300-15500-10000	ENTERTAINMENT 5/19/23	*	300.00		
ROCKSTAR KARAOKE ENTERTAINMENT LLC							300.00	030686
4/27/23	01554	4/27/23	05262023 202304 300-15500-10000	ENTERTAINMENT 5/26/23	*	300.00		
ROCKSTAR KARAOKE ENTERTAINMENT LLC							300.00	030687
4/27/23	01210	4/22/23	80700365 202304 320-57200-51000	SUPPLIES	*	186.14		
STAPLES ADVANTAGE							186.14	030688
VIER --VIERA EAST-- HHENRY								

AP300R
 *** CHECK NOS. 030666-030740

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 5/18/23
 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 #
4/27/23	01569	4/24/23 SC042420	202304 320-57200-54500	REIMBURSE	*	16.99	
							16.99 030689
----- STEVE COLASINSKI -----							
4/27/23	00130	3/28/23 52217553	202303 300-14100-10000	FOOD	*	122.44	
		3/28/23 52217553	202303 330-57200-43100	FUEL	*	8.30	
		3/30/23 52218054	202303 330-57200-51100	OPER	*	255.99	
		3/30/23 52218054	202303 330-57200-51050	PAPER	*	138.98	
		3/30/23 52218054	202303 300-14100-10200	BEV	*	194.63	
		3/30/23 52218054	202303 300-14100-10000	FOOD	*	1,164.81	
		3/30/23 52218054	202303 330-57200-43100	FUEL	*	8.30	
		3/30/23 52218054	202303 300-21700-10000	TAX	*	41.85	
		3/31/23 92218418	202303 300-14100-10000	CREDIT	*	18.60-	
		4/05/23 52219700	202304 300-14100-10000	FOOD	*	1,080.67	
		4/05/23 52219700	202304 340-57200-51100	PAPER INES	*	464.98	
		4/05/23 52219700	202304 330-57200-43100	FUEL	*	7.10	
		4/05/23 52219700	202304 300-21700-10000	TAX	*	36.89	
		4/06/23 12259442	202304 330-57200-51050	CREDIT	*	348.78-	
		4/19/23 52222848	202304 330-57200-51050	PAPER	*	78.98	
		4/19/23 52222848	202304 330-57200-51100	OPER	*	332.98	
		4/19/23 52222848	202304 300-14100-10000	FOOD	*	816.52	
		4/19/23 52222848	202304 330-57200-43100	FUEL	*	7.10	
		4/20/23 52223233	202304 300-14100-10000	CREDIT	*	75.29-	
		4/26/23 52224419	202304 300-14100-10200	BEV	*	127.44	
		4/26/23 52224419	202304 330-57200-51050	PAPER	*	214.49	

VIER --VIERA EAST-- HHENRY

AP300R
 *** CHECK NOS. 030666-030740

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 5/18/23
 VIERA EAST- GOLF COURSE
 BANK B VIERA EAST-GOLF

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED YRMO	TO DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		4/26/23	52224419	202304	300-14100-10000				*	1,077.77		
			FOOD									
		4/26/23	52224419	202304	330-57200-43100				*	7.10		
			FUEL									
								SYSKO			5,744.65	030691
4/27/23	01512	4/18/23	8276216	202304	390-57200-54600			TORO TURFF PACKAGE	*	5,115.96		
								THE HUNTINGTON NATIONAL BANK			5,115.96	030692
4/27/23	01588	4/20/23	4224	202304	390-57200-46000			DUAL FAN NOZZLE	*	282.74		
								TURF SOLUTIONS			282.74	030693
4/27/23	00807	4/20/23	30900258	202304	390-57200-54100			UNIFORMS 4/20/23	*	174.21		
								UNIFIRST CORPORATION			174.21	030694
4/27/23	01558	4/11/23	50246906	202304	390-57200-54600			TRACTOR LEASE	*	652.46		
								WELLS FARGO FINANCIAL LEASING, INC.			652.46	030695
4/27/23	00117	4/12/23	41131883	202304	390-57200-46000			SWITCH-CLUTCH	*	151.88		
		4/13/23	41132128	202304	390-57200-46000			PADDLE-SWITCH, CLUTCH	*	42.21		
								WESCOTURF INC.			194.09	030696
4/27/23	01554	4/27/23	05052023	202304	300-15500-10000			ENTERTAINMENT 5/5/23	*	300.00		
								ROCKSTAR KARAOKE ENTERTAINMENT LLC			300.00	030698
5/04/23	01485	5/01/23	91560945	202305	300-14200-10000			BAGS	*	123.37		
								ACUSHNET COMPANY			123.37	030699
5/04/23	01560	4/27/23	00098187	202304	330-57200-43100			CYLINDER RENTALS	*	116.40		
		4/30/23	00098412	202304	330-57200-43100			CYLINDER RENTAL	*	191.60		
								ARC3 GASES, INC			308.00	030700
5/04/23	01380	5/04/23	1859	202304	320-57200-54500			FUSION COAX CABLE	*	190.00		
								BLACK HOLE MAKERS LLC			190.00	030701

VIER --VIERA EAST-- HHENRY

AP300R
 *** CHECK NOS. 030666-030740

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 5/18/23
 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	CHECK #
5/04/23	01516	4/24/23	27950	202305	320-57200-48000				*	433.50		
			1/4 PAGE AD MAY2023									
		4/24/23	27951	202305	320-57200-48000				*	330.00		
			1/6 PAGE MAY2023									
----- BLUEWATER CREATIVE GROUP, INC -----											763.50	030702
5/04/23	01550	4/29/23	959789	202304	300-14100-10000				*	172.45		
			BREAD									
		5/02/23	959790	202305	300-14100-10000				*	82.60		
			BREAD									
----- CHUCK INDEPENDENT BREAD DIST, LLC -----											255.05	030703
5/04/23	01532	5/01/23	2-217583	202305	390-57200-51160				*	1,007.00		
			JANITORIAL MAY23									
		5/01/23	2-217583	202305	390-57200-51160				*	143.00-		
			CREDIT									
----- JANI-KING OF ORLANDO -----											864.00	030704
5/04/23	01622	4/29/23	04292023	202304	300-14100-10000				*	19.97		
			REIMBURSE									
		4/29/23	04292023	202304	300-14100-10000				*	9.49		
			REIMBURSE									
----- KEVIN HALL -----											29.46	030705
5/04/23	00483	4/25/23	04252023	202304	300-13100-10000				*	113.34		
			9900 230613 4									
		4/25/23	04252023	202304	320-57200-46000				*	37.05		
			9900 230613 4									
		4/25/23	04252023	202304	390-57200-46000				*	236.97		
			9900 230613 4									
		4/25/23	04252023	202304	390-57200-51100				*	87.26		
			9900 230613 4									
		4/25/23	04252023	202304	340-57200-46000				*	56.54		
			9900 230613 4									
		4/25/23	04252023	202304	340-57200-51100				*	50.65		
			9900 230613 4									
----- LOWE'S -----											581.81	030706
5/04/23	01324	4/22/23	04222023	202304	300-14100-10000				*	262.81		
			CREDIT CARD									
		4/22/23	04222023	202304	300-14100-10200				*	11.56		
			CREDIT CARD									
		4/22/23	04222023	202304	330-57200-51100				*	22.84		
			CREDIT CARD									
		4/22/23	04222023	202304	320-57200-49000				*	7.58		
			CREDIT CARD									
----- REGIONS BANK -----											304.79	030707

VIER --VIERA EAST-- HHENRY

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
5/04/23	01623	4/03/23	230282	202304	390	57200	46000		SAFETY SOLVENT AEROSOL	*	379.53		
SHARE CORPORATION												379.53	030708
5/04/23	00130	5/03/23	52226222	202305	330	57200	51050		PAPER	*	53.27		
		5/03/23	52226222	202305	330	57200	51100		BEV	*	257.99		
		5/03/23	52226222	202305	300	14100	10000		FOOD	*	1,085.41		
		5/03/23	52226222	202305	330	57200	43100		FUEL	*	7.10		
SYSCO												1,403.77	030709
5/04/23	00243	4/19/23	36627738	202304	300	14200	10000		GOLF GLOVES	*	87.76		
		4/21/23	36635125	202304	300	14200	10000		GOLF BALLS	*	184.50		
		4/28/23	36651898	202304	300	14200	10000		GOLF BALLS	*	222.15		
		4/28/23	36651947	202304	300	14200	10000		GOLF BALLS	*	553.50		
		4/30/23	36663712	202304	300	14200	10000		GOLF BALLS	*	153.30		
		4/30/23	36664135	202304	300	14200	10000		HEADWEAR	*	88.20		
		4/30/23	36664171	202304	300	14200	10000		GOLF BALLS	*	159.30		
TAYLOR MADE GOLF COMPANY, INC												1,448.71	030710
5/04/23	01512	4/28/23	8291532	202304	390	57200	54600		TORO REPLACEMENT	*	1,065.98		
THE HUNTINGTON NATIONAL BANK												1,065.98	030711
5/04/23	00068	4/27/23	9213130	202305	320	57200	34100		8 YARD DUMPSTER	*	700.94		
		4/27/23	9213467	202305	390	57200	47900		6 YARD DUMPSTER	*	213.03		
WASTE MANAGEMENT												913.97	030712
5/04/23	01479	6/16/20	06162020	202305	350	57200	51100		WASHABLE MASKS REIMBURSE	*	127.50		
TAMARA HOUSTON												127.50	030713
5/11/23	00782	5/08/23	11274	202305	330	57200	51100		MATS	*	135.94		
A LINEN CONNECTION												135.94	030714

AP300R
 *** CHECK NOS. 030666-030740

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 5/18/23
 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	CHECK #
5/11/23	01485	4/21/23	91553742	202304	300-14200-10000		GOLF BALLS	*	290.35		
		5/04/23	91556478	202305	300-14200-10000		MERCHANDISE	*	202.00		
		5/05/23	91565558	202305	300-14200-10000		BAGS	*	276.00		
		5/05/23	91566201	202305	300-14200-10000		MERCHANDISE	*	292.50		
ACUSHNET COMPANY										1,060.85	030715
5/11/23	01371	4/24/23	04242023	202304	300-15500-10000		SECURITY	*	486.74		
		5/02/23	05022023	202305	300-15500-10000		SECURITY	*	96.80		
ADT SECURITY SERVICES										583.54	030716
5/11/23	00448	5/01/23	I0612882	202305	390-57200-47500		ASSAULT A/14	*	311.37		
ATCO INTERNATIONAL										311.37	030717
5/11/23	01553	5/01/23	00183640	202305	330-57200-41000		TV AND INTERENT	*	421.33		
CHARTER COMMUNICATIONS										421.33	030718
5/11/23	01550	4/27/23	959788	202304	300-14100-10000		BREAD	*	94.70		
		5/04/23	959791	202305	300-14100-10000		BREAD	*	163.30		
		5/04/23	959793	202305	300-14100-10000		BREAD	*	88.90		
		5/06/23	959792	202305	300-14100-10000		BREAD	*	107.30		
CHUCK INDEPENDENT BREAD DIST, LLC										454.20	030719
5/11/23	01388	4/24/23	AR931682	202304	390-57200-54600		COPIER LEASE	*	163.27		
DEX IMAGING										163.27	030720
5/11/23	01394	5/01/23	63379693	202305	330-57200-54600		RENTAL	*	106.78		
ECOLAB										106.78	030721
5/11/23	01575	5/05/23	05052023	202305	320-57200-51200		REIMBURSE	*	854.59		
EDDIE GUERRA										854.59	030722

VIER --VIERA EAST-- HHENRY

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED YRMO	TO DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
5/11/23	00156	4/20/23	15-80122	202304	300-21700-10000			PROPERTY TAX	*	40.40		
FLORIDA DEPARTMENT OF REVENUE											40.40	030723
5/11/23	00587	4/28/23	699301	202304	390-57200-46100			ULTRA LOW SULFUR	*	282.95		
		4/28/23	699301	202304	300-13100-10000			ULTRA LOW SULFUR	*	139.36		
		4/28/23	699302	202304	390-57200-46100			90 NON ETHANOL	*	814.65		
		4/28/23	699302	202304	300-13100-10000			90 NON ETHANOL	*	401.25		
GLOVER OIL COMPANY INC											1,638.21	030724
5/11/23	01372	5/02/23	33972497	202305	320-57200-34100			INSURANCE	*	120.31		
		5/02/23	33972497	202305	300-13100-10000			INSURANCE	*	120.32		
GREAT AMERICA FINANCIAL SVCS											240.63	030725
5/11/23	01071	5/01/23	451	202305	310-57200-31700			DISSEMINATION SVC MAY23	*	83.33		
GOVERNMENTAL MANAGEMENT SERVICES											83.33	030726
5/11/23	01214	5/09/23	2028220	202305	330-57200-51100			SUPPLIES	*	136.34		
HOSPITALITY RESOURCE SUPPLY, INC											136.34	030727
5/11/23	01524	5/06/23	0039	202305	330-57200-12005			TAVERN MANAGEMENT	*	2,708.33		
JEFFREY SPENCER											2,708.33	030728
5/11/23	00180	4/28/23	307963	202304	390-57200-46000			RUST TREATMENT	*	68.33		
		5/08/23	309092	202305	390-57200-46000			FILL-RITE	*	569.49		
		5/08/23	309092	202305	300-13100-10000			FILL-RITE	*	280.50		
NAPA AUTO PARTS											918.32	030729
5/11/23	01358	4/30/23	00109309	202304	390-57200-54200			CYLINDER RENTAL	*	36.28		
NEXAIR, LLC											36.28	030730
5/11/23	00504	5/05/23	SC-T0001	202305	390-57200-46000			HYDRAULIC HOSE	*	2,441.56		
PIRTEK SPACE COAST											2,441.56	030731

VIER --VIERA EAST-- HHENRY

AP300R
 *** CHECK NOS. 030666-030740

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 5/18/23
 VIERA EAST- GOLF COURSE
 BANK B VIERA EAST-GOLF

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED YRMO	TO... DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #	
5/11/23	00694	4/24/23	655814	202304	390-57200-51100				*	756.75			
			RED HAZARD STAKES										
		4/24/23	655814	202304	390-57200-47100				*	575.40			
			REPAIR KIT BALL WASHER										
		4/27/23	655913	202304	390-57200-51100				*	259.86			
			REPAIR KIT FOR BALL WASHE										
			PRECISION SMALL ENGINE CO., INC.									1,592.01	030732
5/11/23	00130	5/10/23	52227724	202305	330-57200-51050				*	273.74			
			PAPER										
		5/10/23	52227724	202305	300-14100-10000				*	1,028.27			
			FOOD										
		5/10/23	52227724	202305	330-57200-43100				*	7.10			
			FUEL										
			SYSCO									1,309.11	030733
5/11/23	01588	5/07/23	4276	202305	390-57200-47500				*	1,104.00			
			RIGHTLINE SULFENCORE										
			TURF SOLUTIONS									1,104.00	030734
5/11/23	00807	4/27/23	30900277	202304	390-57200-54100				*	299.96			
			UNIFORMS 4/27/23										
		5/04/23	30900301	202305	390-57200-54100				*	175.07			
			UNIFORMS 5/4/23										
			UNIFIRST CORPORATION									475.03	030735
5/11/23	01510	5/08/23	05082023	202305	390-57200-49700				*	240.00			
			TURF IN-SERVICE SEMINAR										
			UNIVERSITY OF FLORIDA									240.00	030736
5/11/23	01421	4/30/23	0423-TR7	202304	300-13100-10000				*	8.33			
			GF ADMIN										
		4/30/23	0423-TR7	202304	300-13100-10000				*	33.33			
			GF MAINT										
		4/30/23	0423-TR7	202304	390-57200-22000				*	58.34			
			GC MAINT										
			WAGeworks, INC.									100.00	030737
5/11/23	01397	5/01/23	802714	202305	310-57200-49300				*	16.61			
			OUTSTANDING PROPERTY TAX										
		5/01/23	802734	202305	310-57200-49300				*	53.69			
			OUTSTANDING PROPERTY TAX										
			YAMAHA MOTOR FINANCE CORP, USA									70.30	030738
5/11/23	01574	2/07/23	497650	202305	390-57200-54600				*	3,368.46			
			FIRST PAYMENT CONTR 113										
			THE HUNTINGTON NATIONAL BANK									3,368.46	030739

VIER --VIERA EAST-- HHENRY

AP300R
*** CHECK NOS. 030666-030740

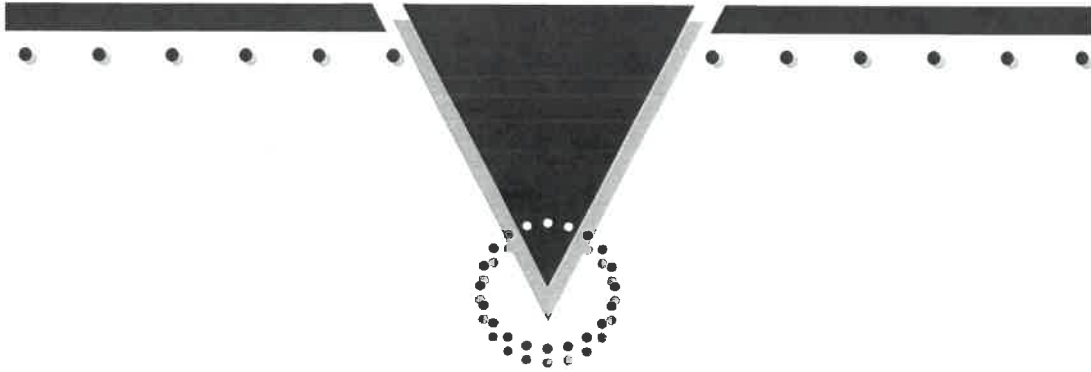
YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 5/18/23
VIERA EAST- GOLF COURSE
BANK B VIERA EAST-GOLF

PAGE 12

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
5/15/23	00808	5/15/23 05152023	202305 300-10100-11000		PETTY CASH 5.15.23	*	235.00	
-----								235.00 030740
TOTAL FOR BANK B							60,138.88	
TOTAL FOR REGISTER							60,138.88	

VIER --VIERA EAST-- HENRY

SECTION B



**Viera East
Community Development
District**

Unaudited Financial Reporting

April 30, 2023



TABLE OF CONTENTS

1	<u>Balance Sheet</u>
2-4	<u>General Fund Income Statement</u>
5	<u>Capital Reserve Income Statement</u>
6	<u>Capital Reserve Check Register</u>
7	<u>Debt Service Series 2020 Income Statement</u>
8	<u>Capital Projects Series 2020 Income Statement</u>
9-12	<u>Golf Course Income Statement</u>
13	<u>Restaurant Income Statement</u>
14-15	<u>Month by Month- General Fund</u>
16-19	<u>Month by Month- Golf Course</u>
20	<u>Month by Month- Restaurant</u>
21	<u>Month by Month- Proshop</u>
22	<u>Long Term Debt Report</u>
23	<u>FY2023 Tax Receipt Schedule</u>

Viera East
Community Development District
 Combined Balance Sheet
 April 30, 2023

Governmental Fund Types

	<i>General</i>	<i>Capital Reserve</i>	<i>Debt Service</i>	<i>Capital Projects</i>	<i>Golf Course/Recreation</i>	<i>Totals (memorandum only)</i>
<i>Assets</i>						
Operating Account	\$773,302	\$928,331	---	---	\$1,044,090	\$2,745,723
Accounts Receivable	---	---	---	---	\$246	\$246
Due From Golf Course	\$9,962	---	---	---	---	\$9,962
Due From General Fund	---	\$4,422	\$31,028	---	\$111,385	\$146,836
Due from Other	---	---	---	---	\$7,221	\$7,221
Due from Capital Projects	---	\$232,715	---	---	\$44,408	\$277,123
Inventory - Pro Shop	---	---	---	---	\$58,755	\$58,755
Inventory - Hook and Eagle	---	---	---	---	\$25,105	\$25,105
<i>Investments:</i>						
State Board	---	\$125,808	---	---	---	\$125,808
Benefit Assessment- Series 2012	---	---	---	---	\$520,427	\$520,427
Reserve - Series 2012	---	---	---	---	\$283,630	\$283,630
Bond Service- Series 2012	---	---	---	---	\$205	\$205
Reserve- Series 2020	---	---	\$237,706	---	---	\$237,706
Temporary Interest Series 2020	---	---	\$338	---	---	\$338
Bond Service- Series 2020	---	---	\$612,035	---	---	\$612,035
Project- Series 2020	---	---	---	\$658,295	---	\$658,295
Improvements (Net of Depreciation)	---	---	---	---	\$1,049,580	\$1,049,580
Prepaid Expenses- Operations	\$5,916	---	---	---	\$52,200	\$58,116
Total Assets	\$789,180	\$1,291,277	\$881,107	\$658,295	\$3,197,252	\$6,817,110
<i>Liabilities</i>						
Accounts Payable	\$9,680	\$0	---	---	\$8,688	\$18,368
Accrued Expenses	\$7,058	---	---	---	\$1,225	\$8,283
Deferred Revenue- Season Advance	---	---	---	---	\$50,307	\$50,307
Deferred Revenue- Special Assessments O&M	---	---	---	---	\$7,597	\$7,597
Deferred Revenue- Special Assessments Debt	---	---	---	---	\$222,359	\$222,359
Deposit-Divots Grill	---	---	---	---	\$1,814	\$1,814
Due to General Fund	---	---	---	---	\$9,962	\$9,962
Accrued Interest Payable	---	---	---	---	\$77,801	\$77,801
Accrued Principal Payable	---	---	---	---	\$274,167	\$274,167
Sales Tax Payable	---	---	---	---	\$54,087	\$54,087
Event Deposits	---	---	---	---	\$277	\$277
Due to Golf Course	\$111,385	\$44,408	---	---	---	\$155,793
Due to Debt Service	\$31,028	---	---	---	\$82,530	\$113,558
Due to Capital Reserve	\$4,422	---	---	\$232,715	---	\$237,138
Accrued Payroll Payable	\$8,613	---	---	---	\$22,304	\$30,917
Bonds Payable - Series 2012	---	---	---	---	\$2,025,000	\$2,025,000
Bond Discount	---	---	---	---	(\$11,134)	(\$11,134)
Deferred Loss	---	---	---	---	(\$107,068)	(\$107,068)
<i>Fund Equity</i>						
Net Assets	---	---	---	---	\$477,337	\$477,337
<i>Fund Balances</i>						
Assigned - First Quarter	\$176,000	---	---	---	---	\$176,000
Nonspendable - Prepaid Expense	\$5,916	---	---	---	---	\$5,916
Unassigned	\$435,076	---	---	---	---	\$435,076
Assigned- Capital Reserve Fund	---	\$1,246,868	---	---	---	\$1,246,868
Restricted for Capital Projects	---	---	---	\$425,579	---	\$425,579
Restricted for Debt Service	---	---	\$881,107	---	---	\$881,107
Total Liabilities, Fund Equity, Other	\$789,180	\$1,291,277	\$881,107	\$658,295	\$3,197,252	\$6,817,110

Viera East

Community Development District

General Fund

Statement of Revenues & Expenditures
For Period Ending April 30, 2023

	Adopted Budget	Prorated Budget 4/30/23	Actual 4/30/23	Variance
<i>Revenues</i>				
Maintenance Assessments	\$1,378,973	\$1,352,558	\$1,352,558	\$0
Golf Course Administrative Services	\$56,280	\$32,830	\$32,830	\$0
Donations for Park Material	\$5,000	\$2,917	\$0	(\$2,917)
Miscellaneous Income- Farmers Market	\$20,000	\$11,667	\$23,236	\$11,570
Interest Income	\$100	\$58	\$1	(\$57)
Total Revenues	\$1,460,353	\$1,400,029	\$1,408,625	\$8,596
<i>Administrative Expenditures</i>				
Supervisors Fees	\$30,519	\$17,803	\$17,111	\$692
Engineering Fees	\$5,000	\$2,917	\$1,288	\$1,628
Attorney's Fees	\$20,000	\$11,667	\$9,837	\$1,830
Dissemination	\$1,000	\$583	\$583	\$0
Trustee Fees	\$5,600	\$3,267	\$3,267	(\$0)
Annual Audit	\$6,500	\$6,500	\$3,792	\$2,708
Collection Agent	\$2,500	\$1,458	\$1,458	\$0
Management Fees	\$106,557	\$62,158	\$62,158	\$0
Postage	\$1,500	\$875	\$1,097	(\$222)
Printing & Binding	\$3,500	\$2,042	\$598	\$1,444
Insurance- Liability	\$9,607	\$5,604	\$5,141	\$463
Legal Advertising	\$1,500	\$875	\$1,947	(\$1,072)
Other Current Charges	\$1,500	\$875	\$269	\$606
Office Supplies	\$1,500	\$875	\$23	\$852
Dues & Licenses	\$175	\$175	\$175	\$0
Information Technology	\$4,378	\$2,554	\$2,554	(\$0)
Total Administrative	\$201,336	\$120,227	\$111,298	\$8,929

Viera East

Community Development District

General Fund

Statement of Revenues & Expenditures

For Period Ending April 30, 2023

	Adopted Budget	Prorated Budget 4/30/23	Actual 4/30/23	Variance
<i><u>Operating Expenditures</u></i>				
Salaries	\$159,817	\$93,227	\$86,363	\$6,864
Administration Fee	\$1,354	\$790	\$687	\$103
FICA Expense	\$12,226	\$7,132	\$6,976	\$156
Health Insurance	\$23,159	\$13,509	\$10,233	\$3,276
Workers Compensation	\$3,132	\$1,827	\$1,377	\$450
Unemployment	\$1,078	\$629	\$581	\$48
Other Contractual	\$12,000	\$7,000	\$5,825	\$1,175
Marketing- Lifestyle/Amenities	\$18,000	\$10,500	\$22,394	(\$11,894)
Training	\$500	\$292	\$0	\$292
Uniforms	\$500	\$292	\$263	\$29
Bonus Program	\$0	\$0	\$40,166	(\$40,166)
Total Operating	\$231,766	\$135,197	\$174,864	(\$39,667)
<i><u>Maintenance Expenditures</u></i>				
Canal Maintenance	\$14,000	\$8,167	\$0	\$8,167
Lake Bank Restoration	\$30,000	\$17,500	\$0	\$17,500
Environmental Services	\$20,000	\$11,667	\$825	\$10,842
Water Management System	\$115,000	\$67,083	\$73,599	(\$6,515)
Midge Control	\$10,000	\$5,833	\$0	\$5,833
Contingencies	\$2,000	\$1,167	\$1,650	(\$483)
Fire Line Maintenance	\$3,500	\$2,042	\$0	\$2,042
Basin Repair	\$3,000	\$1,750	\$57	\$1,693
Total Maintenance	\$197,500	\$115,208	\$76,130	\$39,078

Viera East

Community Development District

General Fund

Statement of Revenues & Expenditures

For Period Ending April 30, 2023

	Adopted Budget	Prorated Budget 4/30/23	Actual 4/30/23	Variance
<i>Grounds Maintenance Expenditures</i>				
Salaries	\$176,074	\$102,710	\$82,214	\$20,496
Administrative Fees	\$3,010	\$1,756	\$1,180	\$576
FICA	\$13,970	\$8,149	\$6,720	\$1,429
Health Insurance	\$31,692	\$18,487	\$10,113	\$8,374
Workers Compensation	\$3,601	\$2,101	\$1,326	\$775
Unemployment	\$2,734	\$1,595	\$1,124	\$471
Telephone	\$7,020	\$4,095	\$4,358	(\$263)
Utilities	\$10,032	\$5,852	\$5,182	\$670
Property Appraiser	\$1,990	\$1,990	\$1,989	\$2
Insurance- Property	\$2,479	\$1,446	\$1,684	(\$237)
Repairs	\$20,000	\$11,667	\$12,748	(\$1,081)
Fuel	\$21,000	\$12,250	\$11,130	\$1,120
Park Maintenance	\$17,500	\$10,208	\$21,437	(\$11,229)
Sidewalk Repair	\$10,000	\$5,833	\$6,057	(\$224)
Chemicals	\$4,000	\$2,333	\$1,339	\$994
Contingencies	\$4,000	\$2,333	\$635	\$1,698
Refuse	\$6,000	\$3,500	\$5,925	(\$2,425)
Office Supplies	\$750	\$438	\$0	\$438
Uniforms	\$3,000	\$1,750	\$1,794	(\$44)
Fire Alarm System	\$7,500	\$4,375	\$3,658	\$717
Rain Bird Pump System	\$27,581	\$16,089	\$16,549	(\$460)
Park Materials	\$10,000	\$5,833	\$0	\$5,833
Bay Hill Flow Way Maintenance	\$25,000	\$14,583	\$0	\$14,583
Total Grounds Maintenance	\$408,934	\$239,374	\$197,159	\$42,215
Total Expenditures	\$1,039,535	\$610,006	\$559,451	\$50,555
Operating Income (Loss)	\$420,817	\$790,023	\$849,174	\$59,151
<i>Non Operating Revenues/(Expenditures)</i>				
Reserve Funding- Transfer Out (Capital Reserve)	(\$420,817)	(\$420,817)	(\$420,817)	(\$0)
Total Non Operating Revenues/(Expenditures)	(\$420,817)	(\$420,817)	(\$420,817)	(\$0)
Excess Revenue/(Expenditures)	\$0	\$369,206	\$428,356	\$59,151
Beginning Fund Balance	\$0		\$188,636	
Ending Fund Balance	\$0		\$616,993	

Viera East
Community Development District
 Capital Reserve Fund
 Statement of Revenues & Expenditures
 For Period Ending April 30, 2023

	Adopted Budget	Prorated Budget 4/30/23	Actual 4/30/23	Variance
Revenues				
Interest Income	\$500	\$292	\$3,145	\$2,853
Reserve Funding - Transfer In (General)	\$420,817	\$420,817	\$420,817	\$0
Reserve Funding - Transfer In (Golf)	\$252,806	\$0	\$0	\$0
Total Revenues	\$674,123	\$421,109	\$423,963	\$2,853
Expenditures				
Capital Outlay	\$100,000	\$58,333	\$14,997	\$43,336
Truck Maintenance	\$25,000	\$14,583	\$0	\$14,583
Bank Fee	\$0	\$0	\$30	(\$30)
Total Expenditures	\$125,000	\$72,917	\$15,027	\$57,890
Excess Revenues/(Expenditures)	\$549,123		\$408,935	
Beginning Fund Balance	\$848,174		\$837,933	
Ending Fund Balance	\$1,397,297		\$1,246,868	

**Viera East
Community Development District**

Capital Reserve Fund
Capital Outlay Check Register Detail
For Period Ending April 30, 2023

Check Date	Vendor	Detail	Amount
Capital Outlay			
<i>FY2023</i>			
1/5/23	Modern Security Systems	Installation of Camera System	\$ 3,500.00
2/23/23	Range Servant America	Ball Dispenser	\$ 7,721.00
4/27/23	American Recycled Plastic	2 Patio Bar Tables	\$ 3,776.14
Total			\$ 14,997.14

Viera East

Community Development District

Debt Service Fund Series 2020
Statement of Revenues & Expenditures
For Period Ending April 30, 2023

	Adopted Budget	Prorated Budget 4/30/23	Actual 4/30/23	Variance
Revenues				
Special Assessments	\$655,615	\$643,056	\$643,056	\$0
Interest Income	\$500	\$292	\$3,194	\$2,903
Total Revenues	\$656,115	\$643,348	\$646,250	\$2,903
Expenditures				
Series 2020				
Interest-11/1	\$90,308	\$90,308	\$90,308	\$0
Principal- 5/1	\$475,000	\$0	\$0	\$0
Interest-5/1	\$90,308	\$0	\$0	\$0
Total Expenditures	\$655,615	\$90,308	\$90,308	\$0
Excess Revenues/(Expenditures)	\$500		\$555,943	
Beginning Fund Balance	\$90,346		\$325,165	
Ending Fund Balance	\$90,846		\$881,107	

Viera East
Community Development District
 Capital Projects Fund Series 2020
 Statement of Revenues & Expenditures
 For Period Ending April 30, 2023

	Actual 4/30/23
<u>Revenues</u>	
Interest Income	\$17,033
Total Revenues	\$17,033
<u>Expenditures</u>	
Capital Outlay	\$1,569,828
Cost of Issuance	\$0
Total Expenditures	\$1,569,828
Excess Revenues/(Expenditures)	(\$1,552,795)
Beginning Fund Balance	\$1,978,374
Ending Fund Balance	\$425,579

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending April 30, 2023

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	35,250	3,801	3,627	174	26,967	22,976	3,991
Member Rounds	10,000	537	1,029	(492)	4,983	6,518	(1,535)
Comp Rounds	3,000	181	309	(128)	823	1,955	(1,132)
GolfNow	2,000	203	206	(3)	1,353	1,304	49
Total Memberships	60	3	5	(2)	37	25	12
<i>Revenue per Round</i>							
Paid Rounds	\$50	\$48	\$53	(\$5)	\$48	\$53	(\$6)
<i>Revenues</i>							
Greens Fees	\$1,775,027	\$182,699	\$190,815	(\$8,116)	\$1,291,259	\$1,226,544	\$64,715
Gift Cards- Sales	\$25,000	\$1,058	\$2,688	(\$1,630)	\$15,774	\$17,275	(\$1,501)
Gift Cards- Usage	(\$25,000)	(\$851)	(\$2,688)	\$1,837	(\$11,770)	(\$17,275)	\$5,505
Season Advance/Trail Fees	\$240,000	\$9,037	\$25,800	(\$16,763)	\$87,591	\$165,840	(\$78,249)
Associate Memberships	\$42,000	\$1,185	\$4,515	(\$3,330)	\$18,328	\$29,022	(\$10,694)
Driving Range	\$80,000	\$9,312	\$8,600	\$712	\$63,078	\$55,280	\$7,798
Golf Lessons	\$2,100	\$295	\$226	\$69	\$2,385	\$1,451	\$934
Merchandise Sales	\$115,000	\$13,947	\$12,363	\$1,584	\$79,991	\$79,465	\$526
Assessments -Recreation Operating	\$18,239	\$1,519	\$1,519	\$0	\$10,635	\$10,635	\$0
Miscellaneous Income	\$15,000	\$32,868	\$1,250	\$31,618	\$50,589	\$8,747	\$41,843
Total Revenues	\$2,287,366	\$251,069	\$245,087	\$5,982	\$1,607,860	\$1,576,983	\$30,877
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$15,000	\$1,726	\$1,250	(\$476)	\$12,120	\$8,747	(\$3,374)
Telephone	\$2,500	\$194	\$208	\$14	\$1,358	\$1,458	\$100
Postage	\$2,000	\$0	\$167	\$167	\$0	\$1,166	\$1,166
Utilities	\$5,500	\$270	\$458	\$188	\$2,618	\$3,207	\$589
Repairs & Maintenance	\$15,000	\$612	\$1,250	\$637	\$11,919	\$8,747	(\$3,172)
Marketing- Golf Marketing	\$35,000	\$2,404	\$2,916	\$512	\$12,146	\$20,409	\$8,263
Bank Charges	\$40,000	\$5,123	\$3,332	(\$1,791)	\$35,512	\$23,324	(\$12,188)
Office Supplies	\$4,500	\$186	\$375	\$189	\$2,772	\$2,624	(\$148)
Operating Supplies	\$4,000	\$136	\$333	\$197	\$1,707	\$2,332	\$626
Dues, Licenses & Subscriptions	\$9,500	\$0	\$791	\$791	\$180	\$5,539	\$5,359
Drug Testing- All departments	\$500	\$0	\$42	\$42	\$0	\$292	\$292
Training, Education & Employee Relations	\$3,000	(\$131)	\$250	\$381	\$1,744	\$1,749	\$5
Contractual Security	\$3,000	\$522	\$250	(\$272)	\$2,092	\$1,749	(\$343)
IT Services	\$3,000	\$302	\$250	(\$52)	\$1,767	\$1,749	(\$18)
Total Golf Course Expenditures	\$142,500	\$11,344	\$11,870	\$526	\$85,934	\$83,092	(\$2,842)

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending April 30, 2023

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Golf Operation Expenditures</i>							
Salaries	\$247,235	\$25,192	\$20,602	(\$4,590)	\$154,623	\$144,215	(\$10,408)
Administrative Fee	\$18,767	\$983	\$1,564	\$581	\$7,924	\$10,947	\$3,023
FICA Expense	\$18,913	\$1,927	\$1,576	(\$351)	\$12,327	\$11,032	(\$1,295)
Health Insurance	\$12,353	\$1,323	\$1,029	(\$294)	\$7,788	\$7,206	(\$583)
Workers Compensation	\$4,846	\$398	\$404	\$6	\$2,411	\$2,827	\$415
Unemployment	\$10,853	\$647	\$904	\$257	\$4,251	\$6,331	\$2,079
Golf Printing	\$2,500	\$0	\$208	\$208	\$0	\$1,458	\$1,458
Utilities	\$22,500	\$1,923	\$1,875	(\$48)	\$11,495	\$13,125	\$1,630
Repairs	\$1,000	\$424	\$83	(\$341)	\$424	\$583	\$159
Pest Control	\$1,300	\$95	\$108	\$13	\$571	\$758	\$188
Supplies	\$12,000	\$771	\$1,000	\$229	\$10,630	\$7,000	(\$3,630)
Uniforms	\$1,500	\$0	\$125	\$125	\$0	\$875	\$875
Training, Education & Employee Relations	\$2,000	\$0	\$167	\$167	\$0	\$1,167	\$1,167
Cart Lease	\$87,763	\$7,035	\$7,314	\$279	\$50,492	\$51,195	\$703
Cart Maintenance	\$5,000	\$423	\$417	(\$7)	\$539	\$2,917	\$2,377
Driving Range	\$10,000	\$0	\$833	\$833	\$3,772	\$5,833	\$2,061
Total Golf Operation Expenditures	\$458,530	\$41,143	\$38,210	(\$2,933)	\$267,249	\$267,469	\$219
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$80,000	\$7,667	\$6,667	(\$1,000)	\$86,403	\$46,667	(\$39,736)
Total Merchandise Sales	\$80,000	\$7,667	\$6,667	(\$1,000)	\$86,403	\$46,667	(\$39,736)

Viera East
Community Development District
 Golf Course/Recreation Fund - Operations
 Statement of Revenues & Expenditures
 For Period Ending April 30, 2023

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Golf Course Maintenance</i>							
Salaries	\$433,512	\$33,098	\$36,126	\$3,028	\$258,945	\$252,882	(\$6,063)
Administrative Fees	\$8,176	\$397	\$681	\$284	\$3,757	\$4,769	\$1,012
FICA Expense	\$32,900	\$2,506	\$2,742	\$236	\$20,920	\$19,192	(\$1,728)
Employee Insurance	\$41,298	\$2,773	\$3,442	\$669	\$14,852	\$24,091	\$9,238
Workers Compensation	\$9,420	\$517	\$785	\$268	\$4,342	\$5,495	\$1,153
Unemployment	\$7,165	\$125	\$597	\$472	\$3,409	\$4,180	\$771
Fire Alarm System	\$4,000	\$0	\$333	\$333	\$0	\$2,333	\$2,333
Utilities/Water	\$26,200	\$3,048	\$2,183	(\$865)	\$16,174	\$15,283	(\$891)
Repairs	\$48,000	\$3,856	\$4,000	\$144	\$31,691	\$28,000	(\$3,691)
Fuel & Oil	\$40,000	\$3,743	\$3,333	(\$410)	\$22,799	\$23,333	\$535
Pest Control	\$1,500	\$160	\$125	(\$35)	\$1,186	\$875	(\$311)
Irrigation/Drainage	\$30,000	\$724	\$2,500	\$1,776	\$5,684	\$17,500	\$11,816
Sand and Topsoil	\$26,500	\$1,225	\$2,208	\$984	\$7,399	\$15,458	\$8,059
Flower/Mulch	\$7,000	\$0	\$583	\$583	\$6,949	\$4,083	(\$2,865)
Fertilizer	\$175,000	\$6,772	\$14,583	\$7,811	\$83,423	\$102,083	\$18,661
Seed/Sod	\$16,500	\$0	\$1,375	\$1,375	\$1,368	\$9,625	\$8,257
Trash Removal	\$3,000	\$213	\$250	\$37	\$1,491	\$1,750	\$259
Contingency	\$6,000	\$459	\$500	\$41	\$5,444	\$3,500	(\$1,944)
First Aid	\$800	\$242	\$67	(\$176)	\$332	\$467	\$135
Operating Supplies	\$15,000	\$1,150	\$1,250	\$100	\$12,871	\$8,750	(\$4,121)
Training	\$2,000	\$0	\$167	\$167	\$2,561	\$1,167	(\$1,394)
Janitorial Supplies	\$1,000	\$0	\$83	\$83	\$337	\$583	\$247
Janitorial Services	\$20,000	\$1,007	\$1,667	\$660	\$10,021	\$11,667	\$1,646
Soil & Water Testing	\$1,000	\$0	\$83	\$83	\$0	\$583	\$583
Uniforms	\$10,000	\$833	\$833	(\$0)	\$6,309	\$5,833	(\$476)
Equipment Rental	\$2,000	\$36	\$167	\$130	\$2,756	\$1,167	(\$1,590)
Equipment Lease	\$187,550	\$14,546	\$15,629	\$1,083	\$98,302	\$109,404	\$11,103
Small Tools	\$500	\$0	\$42	\$42	\$0	\$292	\$292
Total Golf Course Maintenance	\$1,156,021	\$77,431	\$96,335	\$18,904	\$623,321	\$674,346	\$51,024

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending April 30, 2023

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Administrative Expenditures</i>							
Legal Fees	\$1,500	\$0	\$125	\$125	\$2,041	\$875	(\$1,166)
Arbitrage	\$600	\$50	\$50	\$0	\$350	\$350	\$0
Dissemination	\$1,000	\$83	\$83	\$0	\$583	\$583	\$0
Trustee Fees	\$4,100	\$397	\$342	(\$55)	\$2,502	\$2,392	(\$110)
Annual Audit	\$1,500	\$125	\$125	\$0	\$875	\$875	\$0
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$32,830	\$32,830	\$0
Insurance	\$111,000	\$8,377	\$9,250	\$873	\$58,840	\$64,750	\$5,910
Property Taxes	\$15,000	\$661	\$1,250	\$589	\$8,542	\$8,750	\$208
Total Administrative Expenditures	\$190,980	\$14,383	\$15,915	\$1,532	\$106,563	\$111,405	\$4,842
Total Revenues	\$2,287,366	\$251,069	\$245,087	\$5,982	\$1,607,860	\$1,576,983	\$30,877
Total Expenditures	\$2,028,031	\$151,968	\$168,997	\$17,029	\$1,169,471	\$1,182,978	\$13,507
Operating Income (Loss)	\$259,335	\$99,101	\$76,091	\$23,011	\$438,389	\$394,006	\$44,384
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$560,250	\$46,688	\$46,688	\$1	\$326,817	\$326,813	\$4
Interest Income	\$1,000	\$802	\$83	\$719	\$3,967	\$583	\$3,384
Reserve Funding- Transfer Out (Capital Reserve)	(\$252,806)	\$0	(\$21,067)	(\$21,067)	\$0	(\$147,470)	\$147,470
Interfund Transfer In- Restaurant	\$3,471	\$0	\$289	(\$289)	\$0	\$2,025	(\$2,025)
Interest Expense	(\$101,250)	(\$8,438)	(\$8,438)	\$0	(\$59,063)	(\$59,063)	\$0
Principal Expense	(\$470,000)	(\$39,167)	(\$39,167)	(\$0)	(\$274,167)	(\$274,167)	(\$0)
Total Non Operating Revenues/(Expenditures)	(\$259,335)	(\$114)	(\$21,611)	(\$20,637)	(\$2,445)	(\$151,279)	\$148,834
Change in Net Assets	\$0	\$98,987	\$54,479	\$2,374	\$435,944	\$242,727	\$193,217
Beginning Net Assets	\$0	----	----	----	\$47,938	----	----
Ending Net Assets	\$0	----	----	----	\$483,882	----	----

Viera East
Community Development District
 Restaurant- Hook & Eagle
 Statement of Revenues & Expenditures
 For Period Ending April 30, 2023

	Adopted Budget	Prorated Budget 4/30/23	Actual 4/30/23	Variance
<i>Revenues</i>				
Food Sales	\$290,000	\$169,167	\$188,637	\$19,470
Snack Sales	\$20,000	\$11,667	\$3,961	(\$7,706)
Wine Sales	\$11,700	\$6,825	\$3,646	(\$3,179)
Beer Sales	\$169,000	\$98,583	\$105,243	\$6,660
Beverage Sales	\$29,250	\$17,063	\$26,566	\$9,503
Liquor Sales	\$87,000	\$50,750	\$69,104	\$18,354
Total Revenues	\$606,950	\$354,054	\$397,156	\$43,102
<i>Restaurant Expenditures</i>				
Restaurant Manager Contract	\$65,000	\$37,917	\$37,917	\$0
Salaries	\$164,037	\$95,688	\$99,382	(\$3,693)
Administrative Fee	\$8,832	\$5,152	\$4,123	\$1,029
FICA Expense	\$12,166	\$7,097	\$12,201	(\$5,104)
Health Insurance	\$20,243	\$11,808	\$6,270	\$5,538
Workers Compensation	\$3,048	\$1,778	\$1,486	\$292
Unemployment	\$5,408	\$3,155	\$3,550	(\$396)
Telephone	\$3,200	\$1,867	\$2,697	(\$831)
Utilities	\$12,000	\$7,000	\$5,621	\$1,379
Pest Control	\$1,200	\$700	\$731	(\$31)
Bank Fees	\$0	\$0	\$13,834	(\$13,834)
Equipment Lease	\$1,300	\$758	\$1,132	(\$373)
Repairs	\$7,500	\$4,375	\$7,133	(\$2,758)
Kitchen Equipment/Supplies	\$3,000	\$1,750	\$675	\$1,076
Paper & Plastic Supplies	\$10,000	\$5,833	\$6,886	(\$1,053)
Operating Supplies	\$30,000	\$17,500	\$12,806	\$4,694
First Aid	\$500	\$292	\$0	\$292
Entertainment	\$10,000	\$5,833	\$10,550	(\$4,717)
Delivery/Gas	\$5,000	\$2,917	\$4,325	(\$1,408)
Uniforms	\$1,000	\$583	\$0	\$583
Dues & License	\$5,000	\$2,917	\$5,767	(\$2,850)
Total Restaurant Expenditures	\$368,434	\$214,920	\$237,087	(\$22,167)
<i>Cost of Goods Sold</i>				
Food Cost	\$124,000	\$72,333	\$87,414	(\$15,080)
Snack Cost	\$10,000	\$5,833	\$1,512	\$4,321
Beer Cost	\$59,150	\$34,504	\$44,247	(\$9,743)
Beverage Cost	\$11,700	\$6,825	\$9,933	(\$3,108)
Wine Cost	\$4,095	\$2,389	\$2,615	(\$227)
Liquor Cost	\$26,100	\$15,225	\$20,892	(\$5,667)
Total Cost of Goods Sold	\$235,045	\$137,110	\$166,614	(\$29,505)
Operating Income (Loss)	\$3,471	\$2,025	(\$6,545)	\$94,774
<i>Non Operating Revenues/(Expenditures)</i>				
Interfund Transfer Out- Golf Course	(\$3,471)	\$0	\$0	\$0
Total Non Operating Revenues/(Expenditures)	(\$3,471)	\$0	\$0	\$0
Excess Revenue/(Expenditures)	\$0	\$2,025	(\$6,545)	\$94,774
Beginning Fund Balance	\$0		\$0	
Ending Fund Balance	\$0		(\$6,545)	

Viera East General Fund
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Revenues</i>													
Maintenance Assessments	\$0	\$361,796	\$881,859	\$23,397	\$20,243	\$20,544	\$44,719	\$0	\$0	\$0	\$0	\$0	\$1,352,558
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$32,830
Donations for Park Material	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Income- Farmers Market	\$657	\$657	\$0	\$0	\$4,253	\$0	\$17,669	\$0	\$0	\$0	\$0	\$0	\$23,236
Interest Income	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
Total Revenues	\$5,347	\$367,143	\$886,549	\$28,087	\$29,186	\$25,234	\$67,078	\$0	\$0	\$0	\$0	\$0	\$1,408,625
<i>Administrative Expenditures</i>													
Supervisors Fees	\$1,115	\$2,939	\$2,496	\$3,595	\$2,397	\$2,172	\$2,397	\$0	\$0	\$0	\$0	\$0	\$17,111
Engineering Fees	\$175	\$420	\$0	\$0	\$0	\$693	\$0	\$0	\$0	\$0	\$0	\$0	\$1,288
Attorney's Fees	\$3,319	\$3,681	\$0	\$1,449	\$1,389	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,837
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$583
Trustee Fees	\$467	\$467	\$467	\$467	\$467	\$467	\$467	\$0	\$0	\$0	\$0	\$0	\$3,267
Annual Audit	\$542	\$542	\$542	\$542	\$542	\$542	\$542	\$0	\$0	\$0	\$0	\$0	\$3,792
Collection Agent	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$0	\$0	\$0	\$0	\$0	\$1,458
Management Fees	\$8,880	\$8,880	\$8,880	\$8,880	\$8,880	\$8,880	\$8,880	\$0	\$0	\$0	\$0	\$0	\$62,158
Postage	\$1	\$0	\$566	\$236	\$0	\$284	\$11	\$0	\$0	\$0	\$0	\$0	\$1,097
Printing & Binding	\$26	\$163	\$138	\$47	\$26	\$38	\$160	\$0	\$0	\$0	\$0	\$0	\$598
Insurance- Liability	\$734	\$734	\$734	\$734	\$734	\$734	\$734	\$0	\$0	\$0	\$0	\$0	\$5,141
Legal Advertising	\$1,793	\$153	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,947
Other Current Charges	\$24	\$26	\$27	\$170	\$0	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$269
Office Supplies	\$10	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23
Dues & Licenses	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Information Technology	\$365	\$365	\$365	\$365	\$365	\$365	\$365	\$0	\$0	\$0	\$0	\$0	\$2,554
Total Administrative	\$17,917	\$18,674	\$14,505	\$16,776	\$15,090	\$14,489	\$13,847	\$0	\$0	\$0	\$0	\$0	\$111,298
<i>Operating Expenditures</i>													
Salaries	\$16,522	\$11,613	\$13,350	\$6,916	\$11,643	\$13,310	\$13,009	\$0	\$0	\$0	\$0	\$0	\$86,363
Administration Fee	\$116	\$121	\$88	\$63	\$85	\$94	\$120	\$0	\$0	\$0	\$0	\$0	\$687
FICA Expense	\$1,235	\$1,305	\$1,003	\$529	\$891	\$1,018	\$995	\$0	\$0	\$0	\$0	\$0	\$6,976
Health Insurance	\$1,491	\$1,979	\$1,447	\$2,169	\$1,634	\$764	\$751	\$0	\$0	\$0	\$0	\$0	\$10,233
Workers Compensation	\$343	\$275	\$211	\$109	\$184	\$115	\$140	\$0	\$0	\$0	\$0	\$0	\$1,377
Unemployment	\$0	\$0	\$171	\$249	\$65	\$0	\$96	\$0	\$0	\$0	\$0	\$0	\$581
Other Contractual	\$499	\$529	\$594	\$924	\$861	\$916	\$1,501	\$0	\$0	\$0	\$0	\$0	\$5,825
Marketing- Lifestyle/Amenities	\$4,546	\$2,990	\$2,400	\$2,400	\$4,589	\$2,553	\$2,916	\$0	\$0	\$0	\$0	\$0	\$22,394
Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$263	\$0	\$0	\$0	\$0	\$0	\$263
Bonus Program	\$0	\$40,166	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40,166
Total Operating	\$24,752	\$58,979	\$19,264	\$13,359	\$19,950	\$18,769	\$19,791	\$0	\$0	\$0	\$0	\$0	\$174,864

Viera East General Fund
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Maintenance Expenditures</i>													
Canal Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lake Bank Restoration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Environmental Services	\$0	\$66	\$0	\$200	\$92	\$467	\$0	\$0	\$0	\$0	\$0	\$0	\$825
Water Management System	\$11,568	\$9,748	\$10,708	\$9,748	\$9,168	\$13,488	\$9,168	\$0	\$0	\$0	\$0	\$0	\$73,599
Midge Control	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$450	\$0	\$0	\$1,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,650
Fire Line Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Basin Repair	\$0	\$57	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$57
Total Maintenance	\$12,018	\$9,871	\$10,708	\$11,148	\$9,260	\$13,955	\$9,168	\$0	\$0	\$0	\$0	\$0	\$76,130
<i>Grounds Maintenance Expenditures</i>													
Salaries	\$14,256	\$7,916	\$11,264	\$11,567	\$10,305	\$12,115	\$14,791	\$0	\$0	\$0	\$0	\$0	\$82,214
Administrative Fees	\$228	\$235	\$170	\$124	\$116	\$151	\$155	\$0	\$0	\$0	\$0	\$0	\$1,180
FICA	\$1,053	\$1,099	\$837	\$885	\$788	\$927	\$1,132	\$0	\$0	\$0	\$0	\$0	\$6,720
Health Insurance	\$1,520	\$1,654	\$1,735	\$1,406	\$1,324	\$1,151	\$1,324	\$0	\$0	\$0	\$0	\$0	\$10,113
Workers Compensation	\$143	\$234	\$178	\$183	\$163	\$191	\$234	\$0	\$0	\$0	\$0	\$0	\$1,326
Unemployment	\$0	\$0	\$146	\$416	\$255	\$117	\$189	\$0	\$0	\$0	\$0	\$0	\$1,124
Telephone	\$596	\$597	\$597	\$605	\$604	\$606	\$753	\$0	\$0	\$0	\$0	\$0	\$4,358
Utilities	\$762	\$765	\$796	\$1,024	\$273	\$836	\$728	\$0	\$0	\$0	\$0	\$0	\$5,182
Property Appraiser	\$0	\$0	\$1,989	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,989
Insurance- Property	\$241	\$241	\$241	\$241	\$241	\$241	\$241	\$0	\$0	\$0	\$0	\$0	\$1,684
Repairs	\$1,233	\$2,655	\$834	\$2,542	\$3,583	\$1,416	\$485	\$0	\$0	\$0	\$0	\$0	\$12,748
Fuel	\$2,262	\$1,095	\$993	\$2,464	\$789	\$1,684	\$1,844	\$0	\$0	\$0	\$0	\$0	\$11,130
Park Maintenance	\$900	\$5,608	\$6,152	\$3,050	\$1,800	\$1,991	\$1,936	\$0	\$0	\$0	\$0	\$0	\$21,437
Sidewalk Repair	\$6,057	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,057
Chemicals	\$0	\$843	\$0	\$0	\$496	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,339
Contingencies	\$200	\$0	\$0	\$0	\$0	\$0	\$435	\$0	\$0	\$0	\$0	\$0	\$635
Refuse	\$1,950	\$650	\$325	\$750	\$750	\$1,125	\$375	\$0	\$0	\$0	\$0	\$0	\$5,925
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$245	\$245	\$306	\$242	\$250	\$253	\$253	\$0	\$0	\$0	\$0	\$0	\$1,794
Fire Alarm System	\$550	\$550	\$512	\$512	\$512	\$512	\$512	\$0	\$0	\$0	\$0	\$0	\$3,658
Rain Bird Pump System	\$2,298	\$2,528	\$2,528	\$2,298	\$2,298	\$2,298	\$2,299	\$0	\$0	\$0	\$0	\$0	\$16,549
Park Materials	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Bay Hill Flow Way Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Grounds Maintenance	\$34,493	\$26,915	\$29,601	\$28,308	\$24,547	\$25,611	\$27,685	\$0	\$0	\$0	\$0	\$0	\$197,159
Total Expenditures	\$89,179	\$114,438	\$74,079	\$69,592	\$68,848	\$72,824	\$70,491	\$0	\$0	\$0	\$0	\$0	\$559,451
Operating Income (Loss)	(\$83,832)	\$252,705	\$812,470	(\$41,504)	(\$39,662)	(\$47,590)	(\$3,413)	\$0	\$0	\$0	\$0	\$0	\$849,174
<i>Non Operating Revenues/(Expenditures)</i>													
Reserve Funding- Transfer Out (Capital Reserve)	\$0	\$0	\$0	\$0	\$0	(\$420,817)	\$0	\$0	\$0	\$0	\$0	\$0	(\$420,817)
Total Non Operating Revenues/Expenditures	\$0	\$0	\$0	\$0	\$0	(\$420,817)	\$0	\$0	\$0	\$0	\$0	\$0	(\$420,817)
Excess Revenue/(Expenditures)	(\$83,832)	\$252,705	\$812,470	(\$41,504)	(\$39,662)	(\$468,408)	(\$3,413)	\$0	\$0	\$0	\$0	\$0	\$428,356

**Viera East Golf Course
Month to Month**

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Number of Rounds</i>													
Paid Rounds	3,238	2,773	3,358	4,108	4,496	5,193	3,801	0	0	0	0	0	26,967
Member Rounds	799	667	766	824	712	678	537	0	0	0	0	0	4,983
Comp Rounds	106	70	84	113	121	148	181	0	0	0	0	0	823
GolfNow	247	185	213	205	211	89	203	0	0	0	0	0	1,353
<i>Revenue per Round</i>													
Paid Rounds	\$40	\$44	\$46	\$50	\$53	\$50	\$48	\$0	\$0	\$0	\$0	\$0	\$48
Revenues:													
Greens Fees	\$127,961	\$123,329	\$156,112	\$205,772	\$237,479	\$257,907	\$182,699	\$0	\$0	\$0	\$0	\$0	\$1,291,259
Gift Cards - Sales	\$785	\$2,012	\$8,454	\$1,710	\$1,516	\$239	\$1,058	\$0	\$0	\$0	\$0	\$0	\$15,774
Gift Cards - Usage	(\$830)	(\$895)	(\$1,921)	(\$4,181)	(\$2,227)	(\$865)	(\$851)	\$0	\$0	\$0	\$0	\$0	(\$11,770)
Season Advance/Trail Fees	\$15,279	\$15,889	\$12,772	\$11,507	\$12,195	\$10,912	\$9,037	\$0	\$0	\$0	\$0	\$0	\$87,591
Associate Memberships	\$3,318	\$2,054	\$1,501	\$3,792	\$3,792	\$2,686	\$1,185	\$0	\$0	\$0	\$0	\$0	\$18,328
Driving Range	\$5,699	\$7,295	\$8,564	\$9,969	\$10,894	\$11,345	\$9,312	\$0	\$0	\$0	\$0	\$0	\$63,078
Golf Lessons	\$345	\$175	\$235	\$385	\$355	\$595	\$295	\$0	\$0	\$0	\$0	\$0	\$2,385
Merchandise Sales	\$5,244	\$7,049	\$10,872	\$9,374	\$16,971	\$16,535	\$13,947	\$0	\$0	\$0	\$0	\$0	\$79,991
Special Assessments - Operations	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$0	\$0	\$0	\$0	\$0	\$10,635
Miscellaneous Income	\$4,590	\$1,532	\$8,715	\$1,815	\$1,436	(\$367)	\$32,868	\$0	\$0	\$0	\$0	\$0	\$50,589
Total Revenues	\$163,911	\$159,958	\$206,824	\$241,661	\$283,930	\$300,507	\$251,069	\$0	\$0	\$0	\$0	\$0	\$1,607,860
Golf Course Expenditures:													
Other Contractual Services	\$2,128	\$1,951	\$1,795	\$1,369	\$1,576	\$1,575	\$1,726	\$0	\$0	\$0	\$0	\$0	\$12,120
Telephone/Internet	\$194	\$194	\$194	\$194	\$194	\$194	\$194	\$0	\$0	\$0	\$0	\$0	\$1,358
Postage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$286	\$451	\$377	\$346	\$607	\$280	\$270	\$0	\$0	\$0	\$0	\$0	\$2,618
Repairs & Maintenance	\$154	\$344	\$1,795	\$4,367	\$2,905	\$1,742	\$612	\$0	\$0	\$0	\$0	\$0	\$11,919
Advertising	\$795	\$1,459	\$2,067	\$965	\$2,823	\$1,635	\$2,404	\$0	\$0	\$0	\$0	\$0	\$12,146
Bank Charges	\$2,204	\$3,431	\$6,028	\$5,488	\$6,033	\$7,204	\$5,123	\$0	\$0	\$0	\$0	\$0	\$35,512
Office Supplies	\$890	\$280	\$75	\$210	\$622	\$510	\$186	\$0	\$0	\$0	\$0	\$0	\$2,772
Operating Supplies	\$150	\$45	\$226	\$1,136	\$14	\$0	\$136	\$0	\$0	\$0	\$0	\$0	\$1,707
Dues, Licenses & Subscriptions	\$0	\$0	\$180	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$180
Drug Testing - All Departments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Training, Education & Employee Relations	\$0	\$0	\$1,600	\$0	\$275	\$0	(\$131)	\$0	\$0	\$0	\$0	\$0	\$1,744
Contractual Security	\$338	\$0	\$406	\$406	\$421	\$0	\$522	\$0	\$0	\$0	\$0	\$0	\$2,092
IT Services	\$0	\$330	\$95	\$0	\$380	\$660	\$302	\$0	\$0	\$0	\$0	\$0	\$1,767
Total Golf Course Expenditures	\$7,139	\$8,484	\$14,837	\$14,481	\$15,849	\$13,800	\$11,344	\$0	\$0	\$0	\$0	\$0	\$85,934

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Golf Operations:</i>													
Salaries	\$22,391	\$15,175	\$20,936	\$23,036	\$21,615	\$26,277	\$25,192	\$0	\$0	\$0	\$0	\$0	\$154,623
Administrative Fee	\$1,474	\$1,539	\$1,183	\$901	\$873	\$972	\$983	\$0	\$0	\$0	\$0	\$0	\$7,924
FICA Expense	\$1,653	\$1,760	\$1,561	\$1,762	\$1,654	\$2,010	\$1,927	\$0	\$0	\$0	\$0	\$0	\$12,327
Health Insurance	\$655	\$674	\$1,396	\$1,536	\$1,323	\$881	\$1,323	\$0	\$0	\$0	\$0	\$0	\$7,788
Workers Compensation	\$353	\$376	\$330	\$199	\$340	\$415	\$398	\$0	\$0	\$0	\$0	\$0	\$2,411
Unemployment	\$439	\$424	\$481	\$829	\$740	\$691	\$647	\$0	\$0	\$0	\$0	\$0	\$4,251
Golf Printing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$1,599	\$2,517	\$1,668	\$1,461	\$2,140	\$187	\$1,923	\$0	\$0	\$0	\$0	\$0	\$11,495
Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$424	\$0	\$0	\$0	\$0	\$0	\$424
Pest Control	\$95	\$95	\$95	\$95	\$0	\$95	\$95	\$0	\$0	\$0	\$0	\$0	\$571
Supplies	\$508	\$334	\$493	\$3,720	\$1,122	\$3,682	\$771	\$0	\$0	\$0	\$0	\$0	\$10,630
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Training, Education & Employee Relations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cart Lease	\$7,326	\$7,146	\$7,363	\$7,224	\$7,199	\$7,199	\$7,035	\$0	\$0	\$0	\$0	\$0	\$50,492
Cart Maintenance	\$0	\$0	\$0	\$0	\$116	\$0	\$423	\$0	\$0	\$0	\$0	\$0	\$539
Driving Range	\$0	\$0	\$0	\$0	\$3,772	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,772
Total Golf Operation Expenditures	\$36,493	\$30,040	\$35,508	\$40,764	\$40,893	\$42,409	\$41,143	\$0	\$0	\$0	\$0	\$0	\$267,249
<i>Merchandise Sales:</i>													
Cost of Goods Sold	\$15,551	\$10,679	\$4,074	\$10,769	\$20,387	\$17,277	\$7,667	\$0	\$0	\$0	\$0	\$0	\$86,403
Total Merchandise Sales	\$15,551	\$10,679	\$4,074	\$10,769	\$20,387	\$17,277	\$7,667	\$0	\$0	\$0	\$0	\$0	\$86,403

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Golf Course Maintenance:</i>													
Salaries	\$48,869	\$30,438	\$38,865	\$43,225	\$35,138	\$29,312	\$33,098	\$0	\$0	\$0	\$0	\$0	\$258,945
Administrative Fees	\$740	\$768	\$556	\$471	\$414	\$411	\$397	\$0	\$0	\$0	\$0	\$0	\$3,757
FICA Expense	\$3,636	\$3,653	\$2,942	\$3,304	\$2,679	\$2,200	\$2,506	\$0	\$0	\$0	\$0	\$0	\$20,920
Employee Insurance	\$1,931	\$2,057	\$2,474	\$2,100	\$1,848	\$1,669	\$2,773	\$0	\$0	\$0	\$0	\$0	\$14,852
Workers Compensation	\$758	\$763	\$614	\$683	\$552	\$454	\$517	\$0	\$0	\$0	\$0	\$0	\$4,342
Unemployment	\$80	\$25	\$494	\$1,386	\$1,061	\$238	\$125	\$0	\$0	\$0	\$0	\$0	\$3,409
Fire Alarm System	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities/Water	\$2,380	\$2,251	\$2,565	\$2,687	\$339	\$2,905	\$3,048	\$0	\$0	\$0	\$0	\$0	\$16,174
Repairs	\$5,705	\$5,295	\$4,687	\$3,473	\$3,341	\$5,334	\$3,856	\$0	\$0	\$0	\$0	\$0	\$31,691
Fuel & Oil	\$4,593	\$2,723	\$2,015	\$5,002	\$1,602	\$3,120	\$3,743	\$0	\$0	\$0	\$0	\$0	\$22,799
Pest Control	\$119	\$143	\$143	\$143	\$334	\$143	\$160	\$0	\$0	\$0	\$0	\$0	\$1,186
Irrigation/Drainage	\$581	\$263	\$1,059	\$985	\$1,368	\$703	\$724	\$0	\$0	\$0	\$0	\$0	\$5,684
Sand and Topsoil	\$388	\$771	\$2,775	\$0	\$2,241	\$0	\$1,225	\$0	\$0	\$0	\$0	\$0	\$7,399
Flower/Mulch	\$269	\$0	\$741	\$3,447	\$2,491	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,949
Fertilizer	\$14,094	\$10,779	\$11,694	\$16,593	\$12,862	\$10,630	\$6,772	\$0	\$0	\$0	\$0	\$0	\$83,423
Seed/Sod	\$0	\$0	\$0	\$0	\$1,368	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,368
Trash Removal	\$213	\$213	\$213	\$213	\$213	\$213	\$213	\$0	\$0	\$0	\$0	\$0	\$1,491
Contingency	\$0	\$1,839	\$16	\$0	\$130	\$3,000	\$459	\$0	\$0	\$0	\$0	\$0	\$5,444
First Aid	\$0	\$0	\$89	\$0	\$0	\$0	\$242	\$0	\$0	\$0	\$0	\$0	\$332
Operating Supplies	\$1,849	\$3,045	\$2,767	\$1,766	\$1,122	\$1,172	\$1,150	\$0	\$0	\$0	\$0	\$0	\$12,871
Training	\$0	\$670	\$0	\$1,100	\$791	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,561
Janitorial Supplies	\$0	\$21	\$0	\$32	\$284	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$337
Janitorial Services	\$950	\$950	\$2,100	\$1,150	\$2,857	\$1,007	\$1,007	\$0	\$0	\$0	\$0	\$0	\$10,021
Soil & Water Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$765	\$645	\$1,558	\$853	\$729	\$925	\$833	\$0	\$0	\$0	\$0	\$0	\$6,309
Equipment Rental	\$37	\$36	\$2,537	\$37	\$34	\$37	\$36	\$0	\$0	\$0	\$0	\$0	\$2,756
Equipment Lease	\$12,839	\$14,255	\$15,309	\$16,736	\$10,345	\$14,271	\$14,546	\$0	\$0	\$0	\$0	\$0	\$98,302
Small Tools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Golf Course Maintenance	\$100,797	\$81,603	\$96,213	\$105,388	\$84,144	\$77,746	\$77,431	\$0	\$0	\$0	\$0	\$0	\$623,321
<i>Administrative Expenditures:</i>													
Legal Fees	\$0	\$0	\$0	\$2,041	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,041
Arbitrage	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$0	\$0	\$0	\$0	\$0	\$350
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$583
Trustee Fees	\$342	\$342	\$342	\$342	\$342	\$397	\$397	\$0	\$0	\$0	\$0	\$0	\$2,502
Annual Audit	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$0	\$0	\$0	\$0	\$0	\$875
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$32,830
Insurance	\$8,580	\$8,377	\$8,377	\$8,377	\$8,377	\$8,377	\$8,377	\$0	\$0	\$0	\$0	\$0	\$58,840
Property Taxes	\$0	\$662	\$5,235	\$662	\$662	\$662	\$661	\$0	\$0	\$0	\$0	\$0	\$8,542
Total Administrative Expenditures	\$13,870	\$14,328	\$18,901	\$16,369	\$14,328	\$14,383	\$14,383	\$0	\$0	\$0	\$0	\$0	\$106,563
Total Revenues	\$163,911	\$159,958	\$206,824	\$241,661	\$283,930	\$300,507	\$251,069	\$0	\$0	\$0	\$0	\$0	\$1,607,860
Total Expenditures	\$173,849	\$145,135	\$169,533	\$187,770	\$175,601	\$165,615	\$151,968	\$0	\$0	\$0	\$0	\$0	\$1,169,471
Operating Income (Loss)	(\$9,938)	\$14,823	\$37,292	\$53,890	\$108,329	\$134,892	\$99,101	\$0	\$0	\$0	\$0	\$0	\$438,389

**Viera East Golf Course
Month to Month**

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Non Operating Revenues/(Expenditures):</i>													
Special Assessments	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$0	\$0	\$0	\$0	\$0	\$326,817
Interest Income	\$351	\$431	\$525	\$613	\$653	\$593	\$802	\$0	\$0	\$0	\$0	\$0	\$3,967
Reserve Funding- Transfer Out (Capital Reserve)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Transfer In- Restaurant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense	\$(8,438)	\$(8,438)	\$(8,438)	\$(8,438)	\$(8,438)	\$(8,438)	\$(8,438)	\$0	\$0	\$0	\$0	\$0	\$(59,063)
Principal Expense	\$(39,167)	\$(39,167)	\$(39,167)	\$(39,167)	\$(39,167)	\$(39,167)	\$(39,167)	\$0	\$0	\$0	\$0	\$0	\$(274,167)
Total Non Operating Revenues/(Expenditures)	(\$565)	(\$485)	(\$391)	(\$303)	(\$263)	(\$323)	(\$114)	\$0	\$0	\$0	\$0	\$0	(\$2,445)
Net Non Operating Income / (Loss)	(\$10,504)	\$14,338	\$36,900	\$53,587	\$108,066	\$134,570	\$98,987	\$0	\$0	\$0	\$0	\$0	\$435,944

Viera East Restaurant
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Revenues:													
Food Sales	\$15,608	\$19,437	\$23,391	\$23,424	\$27,710	\$39,955	\$39,112	\$0	\$0	\$0	\$0	\$0	\$188,637
Snack Sales	\$12	\$241	\$340	\$385	\$769	\$1,030	\$1,184	\$0	\$0	\$0	\$0	\$0	\$3,961
Wine Sales	\$265	\$482	\$547	\$535	\$566	\$616	\$635	\$0	\$0	\$0	\$0	\$0	\$3,646
Beer Sales	\$11,775	\$11,143	\$13,167	\$13,836	\$17,502	\$20,973	\$16,847	\$0	\$0	\$0	\$0	\$0	\$105,243
Beverage Sales	\$3,093	\$2,306	\$3,481	\$3,218	\$3,767	\$5,491	\$5,210	\$0	\$0	\$0	\$0	\$0	\$26,566
Liquor Sales	\$7,664	\$7,112	\$8,917	\$8,980	\$12,007	\$13,251	\$11,174	\$0	\$0	\$0	\$0	\$0	\$69,104
Total Revenues	\$38,415	\$40,721	\$49,844	\$50,378	\$62,319	\$81,316	\$74,162	\$0	\$0	\$0	\$0	\$0	\$397,156
Restaurant Expenditures:													
Restaurant Manager Contract	\$5,417	\$5,417	\$5,417	\$5,417	\$5,417	\$5,417	\$5,417	\$0	\$0	\$0	\$0	\$0	\$37,917
Salaries	\$16,166	\$11,420	\$13,458	\$13,404	\$14,365	\$12,424	\$18,143	\$0	\$0	\$0	\$0	\$0	\$99,382
Administrative Fee	\$633	\$710	\$630	\$523	\$477	\$545	\$607	\$0	\$0	\$0	\$0	\$0	\$4,123
FIGA Expense	\$1,517	\$1,367	\$1,495	\$1,524	\$1,608	\$2,305	\$2,384	\$0	\$0	\$0	\$0	\$0	\$12,201
Health Insurance	\$1,487	\$1,102	\$704	\$783	\$762	\$649	\$783	\$0	\$0	\$0	\$0	\$0	\$6,270
Workers Compensation	\$212	\$173	\$187	\$207	\$182	\$260	\$265	\$0	\$0	\$0	\$0	\$0	\$1,486
Unemployment	\$260	\$296	\$404	\$717	\$608	\$675	\$590	\$0	\$0	\$0	\$0	\$0	\$3,550
Telephone	\$0	\$591	\$421	\$421	\$421	\$421	\$421	\$0	\$0	\$0	\$0	\$0	\$2,697
Utilities	\$894	\$689	\$856	\$748	\$1,211	\$187	\$1,037	\$0	\$0	\$0	\$0	\$0	\$5,621
Pest Control	\$95	\$95	\$95	\$95	\$161	\$95	\$95	\$0	\$0	\$0	\$0	\$0	\$731
Bank Charges	\$1,815	\$3,038	\$1,100	\$1,373	\$2,330	\$2,105	\$2,074	\$0	\$0	\$0	\$0	\$0	\$13,834
Equipment Lease	\$136	\$107	\$165	\$219	\$292	\$106	\$107	\$0	\$0	\$0	\$0	\$0	\$1,132
Repairs	\$68	\$1,506	\$0	\$1,900	\$518	\$2,891	\$250	\$0	\$0	\$0	\$0	\$0	\$7,133
Kitchen Equipment/Supplies	\$162	\$60	\$0	\$303	\$0	\$81	\$68	\$0	\$0	\$0	\$0	\$0	\$675
Paper & Plastic Supplies	\$1,536	\$883	\$508	\$1,325	\$446	\$1,663	\$524	\$0	\$0	\$0	\$0	\$0	\$6,886
Operating Supplies	\$2,114	\$4,410	\$1,102	\$1,745	\$1,169	\$1,245	\$1,021	\$0	\$0	\$0	\$0	\$0	\$12,806
First Aid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Entertainment	\$900	\$1,450	\$1,800	\$1,800	\$1,900	\$1,500	\$1,200	\$0	\$0	\$0	\$0	\$0	\$10,550
Delivery/Gas	\$754	\$779	\$591	\$420	\$1,002	\$389	\$391	\$0	\$0	\$0	\$0	\$0	\$4,325
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dues & License	\$829	\$798	\$414	\$414	\$2,698	\$148	\$466	\$0	\$0	\$0	\$0	\$0	\$5,767
First Aid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Restaurant Expenditures	\$34,995	\$34,891	\$29,346	\$33,339	\$35,566	\$33,106	\$35,844	\$0	\$0	\$0	\$0	\$0	\$237,087
Cost of Goods Sold													
Food Cost	\$5,175	\$12,147	\$6,584	\$16,348	\$3,102	\$24,568	\$19,491	\$0	\$0	\$0	\$0	\$0	\$87,414
Snack Cost	\$681	\$40	(\$172)	\$12	\$86	\$700	\$164	\$0	\$0	\$0	\$0	\$0	\$1,512
Beer Cost	\$1,284	\$6,300	\$4,639	\$7,351	\$1,655	\$16,547	\$6,472	\$0	\$0	\$0	\$0	\$0	\$44,247
Beverage Cost	\$582	\$3,334	(\$19)	\$691	\$734	\$3,364	\$1,247	\$0	\$0	\$0	\$0	\$0	\$9,933
Wine Cost	\$250	\$754	\$382	\$283	\$98	\$424	\$425	\$0	\$0	\$0	\$0	\$0	\$2,615
Liquor Cost	\$541	\$7,271	\$390	\$2,143	\$1,749	\$6,014	\$2,785	\$0	\$0	\$0	\$0	\$0	\$20,892
Total Cost of Goods Sold	\$8,513	\$29,845	\$11,804	\$26,828	\$7,424	\$51,616	\$30,584	\$0	\$0	\$0	\$0	\$0	\$166,614
Operating Income (Loss)	(\$5,093)	(\$24,015)	\$8,694	(\$9,789)	\$19,330	(\$3,406)	\$7,734	\$0	\$0	\$0	\$0	\$0	(\$6,545)
Non Operating Revenues/(Expenditures):													
Interfund Transfer out- Golf Course	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Non Operating Revenues/(Expenditures)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Non Operating Income / (Loss)	(\$5,093)	(\$24,015)	\$8,694	(\$9,789)	\$19,330	(\$3,406)	\$7,734	\$0	\$0	\$0	\$0	\$0	(\$6,545)

Viera East
Community Development District

ProShop
Statement of Revenues & Expenditures

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Revenues</i>													
Merchandise Sales	\$5,244	\$7,049	\$10,872	\$9,374	\$16,971	\$16,535	\$13,947	\$0	\$0	\$0	\$0	\$0	\$79,991
Total Revenues	\$5,244	\$7,049	\$10,872	\$9,374	\$16,971	\$16,535	\$13,947	\$0	\$0	\$0	\$0	\$0	\$79,991
<i>Expenditures</i>													
Cost of Goods Sold	\$15,551	\$10,679	\$4,074	\$10,769	\$20,387	\$17,277	\$7,667	\$0	\$0	\$0	\$0	\$0	\$86,403
Total Expenditures	\$15,551	\$10,679	\$4,074	\$10,769	\$20,387	\$17,277	\$7,667	\$0	\$0	\$0	\$0	\$0	\$86,403
Operating Income (Loss)	(\$10,306)	(\$3,631)	\$6,798	(\$1,396)	(\$3,416)	(\$742)	\$6,280	\$0	\$0	\$0	\$0	\$0	(\$6,412)

Viera East
Community Development District
Long Term Debt Report

Series 2012 Special Assessment Revenue Bonds	
Interest Rate:	2.5% to 5%
Maturity Date:	5/1/2026
Optional Redemption Date:	On or After 5/1/2022
Reserve Fund Definition:	50% Max Annual Dept
Reserve Fund Requirement:	\$279,239
Reserve Fund Balance:	\$283,630
Bonds outstanding - 9/30/2016	\$4,445,000
Less: May 1, 2017 Principal	(\$365,000)
Less: May 1, 2018 Principal	(\$380,000)
Less: May 1, 2019 Principal	(\$395,000)
Less: May 1, 2020 Principal	(\$410,000)
Less: May 1, 2021 Principal	(\$425,000)
Less: May 1, 2022 Principal	(\$445,000)
Current Bonds Outstanding	\$2,025,000

Series 2020 Special Assessment Revenue Bonds	
Interest Rate:	2% to 2.75%
Maturity Date:	5/1/1938
Optional Redemption Date:	On or After 5/1/2030
Reserve Fund Definition:	50% Max Annual Dept
Reserve Fund Requirement:	\$234,591
Reserve Fund Balance:	\$237,706
Bonds outstanding - 7/10/20	\$7,685,000
Current Bonds Outstanding	\$7,685,000

**Viera East
Community Development District
Special Assessment Receipts - FY2023**

Date	Net	Gen Fund	Debt Svc 2020	Rec Fund	Total
11/16/22	\$ 37,895.57	\$ 19,998.25	\$ 9,507.91	\$ 8,389.41	\$ 37,895.57
11/23/22	\$ 647,687.69	\$ 341,797.77	\$ 162,503.34	\$ 143,386.58	\$ 647,687.69
12/8/22	\$ 1,552,755.77	\$ 819,420.33	\$ 389,582.82	\$ 343,752.62	\$ 1,552,755.77
12/22/22	\$ 118,318.03	\$ 62,438.79	\$ 29,685.72	\$ 26,193.52	\$ 118,318.03
1/12/23	\$ 44,336.06	\$ 23,397.03	\$ 11,123.81	\$ 9,815.22	\$ 44,336.06
2/1/23	\$ 3,734.44	\$ 1,970.74	\$ 936.96	\$ 826.74	\$ 3,734.44
2/9/23	\$ 34,624.89	\$ 18,272.25	\$ 8,687.30	\$ 7,665.34	\$ 34,624.89
3/9/23	\$ 38,929.70	\$ 20,543.98	\$ 9,767.37	\$ 8,618.35	\$ 38,929.70
4/10/23	\$ 84,376.78	\$ 44,527.32	\$ 21,169.94	\$ 18,679.52	\$ 84,376.78
4/28/23	\$ 362.54	\$ 191.32	\$ 90.96	\$ 80.26	\$ 362.54
	\$ 2,563,021.47	\$ 1,352,557.78	\$ 643,056.13	\$ 567,407.56	\$ 2,563,021.47

	Net Assessed	Percentage	Assessments Collected	Assessments Transferred	Balance to Transfer
Debt Service Fund	\$ 655,615	25.09%	\$ 643,056	\$ (602,247)	\$ 40,810
General Fund	\$ 1,378,973	52.77%	\$ 1,352,558	\$ (1,352,558)	\$ -
Recreation Fund	\$ 578,489	22.14%	\$ 567,408	\$ (495,529)	\$ 71,879
	\$ 2,613,077	100.00%	\$ 2,563,021	\$ (2,450,333)	\$ 112,688

Percentage Collected	98.08%
-----------------------------	---------------

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

	Actuals 4/30/22	Actuals 4/30/23	Variance	Year to Date 4/30/22	Year to Date 4/30/23	Variance
<i>Revenues:</i>						
Greens Fees	\$ 185,022	\$ 182,699	\$ (2,323)	\$ 1,208,549	\$ 1,291,259	\$ 82,710
Gift Cards - Sales	\$ 665	\$ 1,058	\$ 393	\$ 6,315	\$ 15,774	\$ 9,459
Gift Cards - Usage	\$ (1,335)	\$ (851)	\$ 484	\$ (11,480)	\$ (11,770)	\$ (290)
Season Advance/Trail Fees	\$ 24,956	\$ 9,037	\$ (15,919)	\$ 167,227	\$ 87,591	\$ (79,636)
Associate Memberships	\$ 2,212	\$ 1,185	\$ (1,027)	\$ 22,522	\$ 18,328	\$ (4,194)
Driving Range	\$ 10,812	\$ 9,312	\$ (1,500)	\$ 64,886	\$ 63,078	\$ (1,808)
Golf Lessons	\$ 335	\$ 295	\$ (40)	\$ 1,545	\$ 2,385	\$ 840
Merchandise Sales	\$ 14,745	\$ 13,947	\$ (798)	\$ 75,179	\$ 79,991	\$ 4,812
Special Assessments - Operations	\$ 1,519	\$ 1,519	\$ -	\$ 10,635	\$ 10,635	\$ -
Miscellaneous Income	\$ 797	\$ 32,868	\$ 32,071	\$ 4,222	\$ 50,589	\$ 46,367
Total Revenues	\$ 239,730	\$ 251,069	\$ 11,339	\$ 1,549,601	\$ 1,607,860	\$ 58,260
<i>Expenditures:</i>						
Golf Course Expenditures	\$ 15,615	\$ 11,344	\$ 4,271	\$ 108,963	\$ 85,934	\$ 23,029
Golf Operations	\$ 38,394	\$ 41,143	\$ (2,749)	\$ 243,857	\$ 267,249	\$ (23,392)
Merchandise Sales	\$ 6,520	\$ 7,667	\$ (1,146)	\$ 47,969	\$ 86,403	\$ (38,434)
Golf Course Maintenance	\$ 91,585	\$ 77,431	\$ 14,154	\$ 609,524	\$ 623,321	\$ (13,798)
Administrative	\$ 21,887	\$ 14,383	\$ 7,504	\$ 105,873	\$ 106,563	\$ (691)
Total Expenditures	\$ 174,001	\$ 151,968	\$ 22,033	\$ 1,116,185	\$ 1,169,471	\$ (53,286)
Operating Income/(Loss)	\$ 65,729	\$ 99,101	\$ 33,373	\$ 433,416	\$ 438,389	\$ 4,974

Viera East Cash Flow Analysis FY 2023

i. Cash Flows:	Actuals							Projections					
	October	November	December	January	February	March	April	May	June	July	August	September	Totals
Starting Funds													
Carry Forward	\$ 466,008	\$ 450,977	\$ 441,785	\$ 487,770	\$ 531,872	\$ 659,531	\$ 791,017	\$ 897,853	\$ 902,722	\$ 892,886	\$ 851,189	\$ 825,196	
Revenues													
Golf Course	\$ 202,326	\$ 200,679	\$ 256,668	\$ 292,039	\$ 346,250	\$ 381,823	\$ 325,231	\$ 244,552	\$ 226,125	\$ 185,814	\$ 205,681	\$ 146,657	\$ 3,013,846
Course Operations	\$ 163,911	\$ 159,958	\$ 206,824	\$ 241,661	\$ 283,930	\$ 300,507	\$ 251,069	\$ 193,265	\$ 178,722	\$ 146,909	\$ 162,588	\$ 116,005	\$ 2,405,349
Restaurant	\$ 38,415	\$ 40,721	\$ 49,844	\$ 50,378	\$ 62,319	\$ 81,316	\$ 74,162	\$ 51,287	\$ 47,403	\$ 38,905	\$ 43,093	\$ 30,652	\$ 608,497
Total All Cash	\$ 668,334	\$ 651,656	\$ 698,453	\$ 779,809	\$ 878,121	\$ 1,041,354	\$ 1,116,248	\$ 1,142,405	\$ 1,128,846	\$ 1,078,701	\$ 1,056,871	\$ 971,853	\$ 3,013,846
Expenses													
Golf Course	\$ 217,357	\$ 209,871	\$ 210,683	\$ 247,937	\$ 218,591	\$ 250,337	\$ 218,396	\$ 239,683	\$ 235,960	\$ 227,511	\$ 231,675	\$ 219,315	\$ 2,727,316
Course Operations	\$ 173,849	\$ 145,135	\$ 169,533	\$ 187,770	\$ 175,601	\$ 165,615	\$ 151,968	\$ 188,669	\$ 188,828	\$ 188,828	\$ 188,828	\$ 188,840	\$ 2,113,484
Restaurant	\$ 43,508	\$ 64,737	\$ 41,150	\$ 60,167	\$ 42,990	\$ 84,722	\$ 66,428	\$ 50,994	\$ 47,132	\$ 38,683	\$ 42,847	\$ 30,476	\$ 613,832
Cash Less Expenses	\$ 450,977	\$ 441,785	\$ 487,770	\$ 531,872	\$ 659,531	\$ 791,017	\$ 897,853	\$ 902,722	\$ 892,886	\$ 851,189	\$ 825,196	\$ 752,537	
												Projected Revenues FY 2023	\$ 3,013,846
												Projected Expenses FY 2023	\$ 2,727,316
												Projected Surplus(Deficit) FY 2023	\$ 286,530