

***Viera East  
Community Development District***

***Agenda***

***August 24, 2023***

# AGENDA

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

August 17, 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, August 24, 2023, at 7:00 p.m. at the Faith Lutheran Church, 5550 Faith Drive, Viera, FL.**

1. Roll Call
2. Pledge of Allegiance
3. Public Comment Period
4. Approval of Minutes of the July 27, 2023 Board of Supervisors Meeting
5. Public Hearing
  - A. Rules and Rates Hearing
    - i. Consideration of Amendments to Attachment A Chapter IV of the Rules and Procedures
    - ii. Consideration of Golf Course Rates for Fiscal Year 2024
  - B. Budget Hearing
    - i. Consideration of Resolution 2023-07 Adopting the Fiscal Year 2024 Budget and Relating to the Annual Appropriations
    - ii. Consideration of Resolution 2023-08 Imposing Special Assessments and Certifying an Assessment Roll
6. New Business
  - A. Consideration of Paving Contract with Asphalt 365
  - B. Consideration of Aquatic Weed Control Agreement with ECOR
  - C. Consideration of Financial Audit Proposal for Fiscal Years 2023, 2024, & 2025 with Grau & Associates
7. Old Business
  - A. Action Items List
8. Staff Reports
  - A. General Manager's Report
  - B. District Manager's Report
  - C. Lifestyle/ Marketing Report
  - D. Restaurant Report
9. Treasurer's Report - Consideration of Financial Statements
  - A. Approval of Check Register
  - B. Balance Sheet and Income Statements
  - C. Approval of Requisitions No. 165-166
10. Supervisor's Requests
11. Adjournment

# MINUTES

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

The regular meeting of the Board of Supervisors of the Viera East Community Development District was held on **Thursday, July 27, 2023** at 7:00 p.m. at Faith Lutheran Church, Building C, 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
Michelle Webb	Lifestyle/Marketing Director
John and Barbara McAbee	Residents

**FIRST ORDER OF BUSINESS**

**Roll Call**

Mr. Showe called the meeting to order at 7:00 p.m. A quorum was present.

**SECOND ORDER OF BUSINESS**

**Pledge of Allegiance**

The Pledge of Allegiance was recited.

**THIRD ORDER OF BUSINESS**

**Public Comment Period**

Mr. Showe: We received a Public Comment Form from John and Barbara McAbee. I will allow you to have three minutes.

Mr. McAbee: Initially we submitted this request in 2020. We live at 4291 Aberdeen Circle on the 6<sup>th</sup> fairway of the golf course, where they took all of the trees down and put a new sprinkler system in. The problem is the backyard is going into the golf course. I called the HOA

and a gentleman brought some workmen out and put two shovels of dirt and two sod pieces down and left. It sits right off of the property line between my house and the golf course. We need someone to come out and look at it to see if they agree with what we have. You can't even walk now in my backyard. You used to be able to walk back there, but now its sliding into to where the golf course is.

Ms. McAbee: There is sod, which is starting to slide. I took a level out there two nights ago and it definitely is going down.

Mr. McAbee: I have three copies of what transpired.

Mr. Showe: I will include one in the record.

Mr. McAbee: I called Sandy and she came over because John kept putting me off. Finally, she said that an individual from the HOA Board would come out. So, it's a serious problem. We need to have someone take a look at it. I have a couple of small trees and a larger tree back there trying to hold the dirt in.

Ms. McAbee: There is a French drain at the bottom of the hill to the right that is getting bigger and bigger.

Mr. Moller: I know the area that you are talking about. There is a drain line running parallel to the entire community.

Ms. McAbee: Not any more. It's gone.

Mr. Moller: It's been restored. I had it cleared out last year.

Ms. McAbee: Okay.

Mr. Colasinski: The best course of action for us is to bring our Civil Engineer, Rob to evaluate what he thinks is going on, give a root cause of understanding and from there we can determine a course of action. We need someone with technical expertise to evaluate what is going on out there.

Mr. McAbee: Exactly.

Ms. McAbee: We appreciate that.

Mr. Colasinski: I think it is the only right thing to do.

Mr. Showe: I'll scan this in and get it over to Rob and he will address the issue.

Mr. Colasinski: Yeah. Then we can talk about a course of action based on his analysis.

Ms. McAbee: That is the first answer we got on anything.

Mr. Carnesale: At least now you have somebody that is actually going to look at it and knows what they are doing as opposed to just somebody that doesn't.

Mr. McAbee: Thank you.

Mr. Showe: You're welcome.

**FOURTH ORDER OF BUSINESS**

**Approval of Minutes of the June 22, 2023  
Board of Supervisors Meeting**

Mr. Showe: Next are the minutes of the June 22, 2023 meeting.

Mr. Dale: Does anyone have any comments or changes? If not, we'll entertain a motion to approve.

On MOTION by Mr. Carnesale seconded by Mr. Rysztogi with all in favor the Minutes of the June 22 2023 Board of Supervisors Meeting as presented was approved.

**FIFTH ORDER OF BUSINESS**

**New Business**

**A. Discussion of Fiscal Year 2024 Rules and Rates**

Mr. Showe: We will have Jim go through that.

Mr. Moller: Currently we have our summer rates, our seasonal rates and our pre-season rates for the Fall. I am recommending adding a Spring rate, so we can grasp more revenue in April through Memorial Day weekend. April is a strong month as well as May. Basically, we have a discounted rate for the month of May. I also propose a 5% increase. I spoke with some golf courses in the area, such as Duran, and they are doing 5% increases as well.

Mr. Dale: When you say 5%, do you mean these rates or season pass rates or everything?

Mr. Moller: Everything.

Mr. Dale: Will it also effect the former Associate rate or what we now call, "Loyalty rates?"

Mr. Moller: Yes. The former Associate rate is the Loyalty rate and the old Golf and Platinum is now the Admiral rate.

Mr. Dale: Are we keeping the Loyalty rate the same? I know it is currently \$79.99. Not necessarily just the rate, but the rate and the annual charge.

Mr. Colasinski: Yeah. That is something we need to increase because we had a number of residents complain for years about the differential between the Loyalty Program and the Resident

rate, which is not that much, yet residents are paying several hundred dollars per year in taxes and the Loyalty people aren't residents at all. Getting over \$100 is not an unreasonable ask for a Loyalty member and also decreasing the discount. I'm suggesting a discount of only 15%.

Ms. DeVries: You read my mind. That was my first comment, the Loyalty Program cost. So, thank you.

Mr. Colasinski: Do you have a number that you would like to suggest, Jennifer?

Ms. DeVries: I would like it to be at least over \$100. Right now, we are giving them a 20% discount.

Mr. Colasinski: Right.

Mr. Moller: Yes.

Mr. Colasinski: I would suggest that we give a 15% discount instead of 20%.

Ms. DeVries: I'm with you. I'm thinking about it out loud and I'm wondering if that will cut into our revenue.

Mr. Colasinski: Do we know how many Loyalty Members we have?

Mr. Moller: I do not.

Mr. Colasinski: Okay. Because if we increase what we charge for being a Loyalty Member and decrease the discount, it depends upon whether the volume of people playing will decrease or not. We don't know that.

Ms. DeVries: Right.

Mr. Colasinski: But keep in mind too that for members, the rack rate is where we are making our money.

Ms. DeVries: Yeah.

Mr. Colasinski: Loyalty Members are not necessarily CDD residents either.

Ms. DeVries: Right.

Mr. Colasinski: So, we are giving them a good opportunity to save money.

Ms. DeVries: Yes we are. We are paying \$500.

Mr. Colasinski: Right. We are also covering our tee times fairly well with regards to people coming in and paying a rack rate. Golf is still very popular at this point in time and its hard to get tee times. So, I'm not worried about the demand in that regard. A Loyalty Program is something that provides a discount, but I think we can afford to decrease that amount of discount in favor of getting more revenue.



Ms. DeVries: Right. I think it goes back to what a round of golf should cost.

Mr. Colasinski: Again, that's relative based on the time of the year, which is what Jim's rate structure is all about.

Mr. Dale: Its dependent on who is buying it, like you said, whether they are a CDD Member.

Mr. Colasinski: Yes.

Mr. Dale: And other criteria.

Ms. DeVries: Right. I would like to know how many people are taking advantage of the Loyalty Program.

Mr. Colasinski: We don't know.

Mr. Dale: I'm fairly certain the number is under \$500.

Mr. Carnesale: Yeah. It's well under that.

Mr. Dale: For some reason, I want to say that number is around \$350. I could be off, but I did see that somewhere in the last six months. That's where I guess I'm going with this. I understand that's the logic with the 15%. I don't think I have an issue with that and I'm not sure that I have an issue with a price increase, either. Let's say for the sake of argument, we're talking about 400 people and we were to do a \$20 price increase, because we are at \$79.99 right now. Hypothetically, if we increase to \$100, we are talking about an extra \$8,000 per year in revenue, with just in the Loyalty fee, if everybody were to stay on board. I guess where I'm at, is that worth taking the risk that we lose some of those players to the program? I'm throwing that out to the Board. I don't pretend to know the answer.

Mr. Carnesale: We can do it in stages. We can bring it up 10% now and also go up from 20% to 15%.

Mr. Colasinski: We can't change the rate for another year.

Mr. Dale: Right.

Mr. Moller: I would much rather see a rate increase than a percentage. I think when a lot of people say 15%, that's only a little bit more than taxes. Is it even worth buying...

Mr. Colasinski: Well, the thing is we have a lot of residents that are saying we are giving away too much in regards to our discount for non-CDD memberships in that program.

Mr. Dale: I see what you are saying. Where do you hit the break-even? Right now, the discount is 20%?

Mr. Colasinski: Yeah.

Mr. Dale: 20%, if they draw 50 rounds per year at an average cost of \$50 per round.

Mr. Colasinski: I would be good with raising it to \$110 and then offer a 20% discount on rounds, because they will get that back really quickly.

Mr. Dale: Right. I'm wondering where you hit that breakeven with a 5% discount.

Mr. Colasinski: I think the payment upfront isn't as much as an issue because the more you play, the more you are going to save with that.

Mr. Dale: Right.

Mr. Colasinski: If you keep 20%, it's not as bad, but we are getting at least a bit more revenue.

Mr. Dale: You are talking five figures with something like that.

Mr. Colasinski: Yeah. The thing is Duran has a similar program, as well as Baytree. Everybody has something along those lines, but I think we are under valuing what we are charging at this point in time because we have increases in costs and we need to cover that. Golf is still high in demand.

Mr. Dale: You just brought up an excellent point. I would appreciate, Jim, if you would spend a minute or two addressing the rates. What has happened from an inflation perspective to our costs at the golf course and most notably our costs for labor over the past year?

Mr. Moller: Everything has gone up. Chemical fertilizer increased anywhere from 5% to 20% at a minimum. The freight alone for just our sand for the greens, went up to \$380. The aggregates for the shell beds, was \$350 and the freight was \$720.

Mr. Dale: It costs just as much to ship the sand.

Mr. Moller: Five years ago, it was about the same, \$300 for freight and \$300 for sand. Now with everything going up industry-wide, whether golf, restaurant, no matter what, it's hard to get people. So, we had to increase our starting rates, which increased our labor costs.

Mr. Dale: What is the average for our labor costs? I know that we were throwing around two numbers the other day. What has it gone up to percentage-wise? I'm not looking for a dollar amount.

Mr. Colasinski: Let's get some real numbers, not hypotheticals. It may mean that we go back and take a look at some of these because of the questions: What is our labor cost increase over last year? What is our material cost increase over last year? What are we proposing with our

labor rates for this year as far as the increase? Pull that together and come up with a number. With that information, we have a better chance of zeroing in on the budget as to what we are going to do. Five percent is staying in line with what everyone else is doing, but if our costs for some reason are higher than everyone else, then we are kind of taking it in the shorts. So, I just want to get some real numbers to work with and I think we can get those. It's okay to wait. Jason, we have a rate approval at the August meeting, right?

Mr. Showe: Correct.

Mr. Colasinski: So, we have time to do that, but these are good questions to ask.

Mr. Showe: Process-wise, I think what I was looking for tonight is if we could give him some general guidance and bring back something at your workshop.

Mr. Colasinski: Yeah.

Mr. Showe: We still have time to finalize it. We already advertised the rate and rule hearing so we are in good shape.

Mr. Colasinski: Right.

Mr. Showe: He has preliminary rates that have been advertised, if anyone asks questions.

Mr. Colasinski: I think this is a great start, but let's get some of the concrete numbers. I just want to make sure that we are covering our cost increases so taxpayers are not getting the burden of inflation thrown on them when they already have enough to deal with. Okay?

Mr. Dale: What I want to do is also just clarify. The reason I'm asking is because last year, we were all over the map. We said, "*Cancel this program, cancel Platinum, do all of these kinds of things.*" Where I'm at and what I'm hearing from the Board. and this is guidance for Jim, as he puts things together for our August meeting, the direction that the Board seems to be heading is we are looking at a simple increase rather than getting rid of any program.

Mr. Colasinski: I don't think we are getting rid of any programs based on the conversation so far in as much as a simple increase. The basis of the estimate is what we need to provide. That's really, Jim, what I'm saying with regards to understanding what our material costs and our proposed labor costs are going to be. Once we look at those numbers, then we can determine what would be a suitable rate fee increase across the board or pretty much the rack rate memberships.

Mr. Dale: It sounds like we have a few issues about the upfront costs for the Loyalty Program.

Mr. Colasinski: Yes. That's a different issue, to provide some differential for the residents versus non-residents.

Mr. Dale: Right. I just want to hear from the entire Board. I don't want to show up and have somebody say, "*Well, I want to do it and then we have to shift gears completely.*" I'm not asking for a motion. I'm just asking for consensus, if this is the direction that the Board wants Jim to take from this.

Mr. Carnesale: We basically want to increase the fee from the Loyalty Program. However, I'm not so sure that I would want to adjust the percentage.

Mr. Colasinski: That's what is proposed. Its 20% right now.

Mr. Dale: Okay.

Mr. Colasinski: It would stay 20%, but we are just increasing the annual fee.

Mr. Dale: So, in other words, the \$110.

Mr. Carnesale: So basically, if everybody is saying, "*Here is 5%,"* they are still going to go up 5%.

Mr. Dale: Correct.

Mr. Carnesale: It's not going to be just that increase. They may be hit with another increase as well.

Mr. Dale: That's what I'm hearing from the Board. Ron, is that kind of where you're at also?

Mr. Rysztogi: That's fine. We have that increase. There's no way that we can get around that.

Mr. Dale: Yeah. Everything has gone up. Jennifer, is that your position also?

Ms. DeVries: It looks like our cost increase is approximately 10%. I think we might look for some cost cutting somewhere, but I think we need a little more than 5% to make the cost work.

Mr. Dale: I hear you and I understand what you are saying. What this does is it gives Jim direction before the next meeting to look at the budget, look at cost cutting and then come back with a recommendation in terms of a percentage increase.

Ms. DeVries: Right. I have one more question. I see what the cart fee is now that is included in the rate. Wasn't that separate before?

Mr. Colasinski: No.

Mr. Dale: No, not here.

Ms. DeVries: It was always included in the rate? There was always a cart path fee.

Mr. Colasinski: That's different.

Ms. DeVries: For people that brought their own cart?

Mr. Dale: Yeah. I think you're referring to the trail fee.

Ms. DeVries: The trail fee. Yes.

Mr. Colasinski: If they want to use their own cart, then they have to pay an annual fee.

Ms. DeVries: Okay. Is that separate and above what these rates are?

Mr. Colasinski: Yes.

Ms. DeVries: Okay. But the cart is included in these rates?

Mr. Colasinski: Yes.

Ms. DeVries: There's no separate cart fee. If someone brings their own cart, they pay more.

Mr. Colasinski: Yes. In our current policy, we don't allow walk-ins until after 2:00 p.m., is my understanding.

Ms. DeVries: Okay. Thank you for clarifying that.

Mr. Dale: Do you have any issues with the trail fee? Is that what you are saying?

Ms. DeVries: No. I thought this was new. I don't have any issues with what we've been doing and whether it is working now, if the cart is included in the rate, I think that's fine. If we charge extra for a cart, I think that's fine too.

Mr. Dale: I understand. Okay.

Mr. Showe: The one comment that I was going to make is obviously the budget we presented you was based on your current fees. So, once we see Jim's draft fees, we'll take a look at the revenues because we need to adjust for revenues to accommodate the changes.

Mr. Moller: That's something I did after so many conversations. I adjusted to the Season Advance and we're bringing that down to the Greens Fees. It was like 5.08%. We already went through all of the expenses. I was looking at if we need to do 5% or 6% to zero out what we increased it. Basically, it turned out to be 5% for Greens Fees and Season Advance Fees that would zero out our expenditures.

Mr. Colasinski: Yeah.

Mr. Dale: As long as we are on the Season Advance Fees, can you talk a little bit about it?

Mr. Colasinski: It's a Prepaid Program.

Mr. Dale: Yes, the Prepaid Program.

Mr. Moller: What do you want to know?

Mr. Dale: If we had any drop-offs. Last year, we did away with it.

Mr. Colasinski: I think if you look at the report, the one that we received this month, there was about a 50% decrease.

Mr. Dale: Right. Actually, I kind of know the answer.

Mr. Colasinski: You do. I see.

Mr. Dale: A lot of times I ask questions, but I already know the answer.

Mr. Colasinski: There's no bait on your hook.

Mr. Moller: Exactly. There's a 50% reduction from last year's report for Platinum. This is for the current year for four months, six months and 12 months. Yeah. Aside from the increased cost of the Platinum membership alone, there was a 50% decrease in memberships.

Mr. Dale: What happened to revenues?

Mr. Moller: As far as bottom-line revenues, we haven't lost anything.

Mr. Colasinski: We're actually a little bit more than last year, which is what I saw.

Mr. Moller: Right. So, we definitely made that up in Greens Fees.

Mr. Colasinski: That's what I'm saying. The demand for golf is still very high at this time. So, that's why I'm not worried about bumping up the royalties.

Mr. Carnesale: My only problem is trying to get it to zero. Okay?

Mr. Colasinski: Get what to zero?

Mr. Carnesale: Well, he's trying to get the expenses and the income to zero on the projection. We don't know what the inflation is going to be. We are projecting based on what we think it is now. Alright? Inflation over the last year as we look at it month-to-month has gone up. So, my problem there is calculating it using today's inflation rate and going to zero and using it for a year because we only do this once a year and it will put us at a negative.

Mr. Colasinski: I agree. That's a very good observation.

Mr. Carnesale: Okay. I wouldn't want to go with 5%. I would want to go with something like 7%.

Mr. Colasinski: Well, let's get some numbers.

Mr. Dale: We'll take look at the numbers. Maybe I'm reading too much into it.

Mr. Colasinski: You are reading too much into it.

Mr. Dale: We can always advertise another rate hearing.

Mr. Carnesale: I don't expect that we'll need one.

Mr. Colasinski: 2% to 3% is probably what Pete has in mind.

Mr. Dale: Okay.

Mr. Colasinski: Just give me a number.

Mr. Carnesale: Instead of 5%, I'm looking at adding a little bit more.

Mr. Colasinski: The other thing too, Jason, if we needed to in a year, can we reduce our rates? We have a window of opportunity.

Mr. Showe: What's not shown here is there is a range of rates.

Mr. Colasinski: Yes.

Mr. Showe: You're saying, golf can run from \$1 to \$300.

Mr. Colasinski: Right.

Mr. Showe: That's how all of the rates are structured.

Mr. Colasinski: Right.

Mr. Showe: So, if he needs to make changes throughout the year, there is a range of rates.

Mr. Colasinski: Yes. We do that dynamically online.

Mr. Showe: That's the official rate.

Mr. Colasinski: Okay. Does this make sense, Jim? It sounds like something you can work with.

Mr. Dale: I guess my final question on this...

Mr. Colasinski: Its never final.

Mr. Dale: We have the \$199 or the high end for the in-season rate.

Mr. Moller: \$80.60.

Mr. Dale: \$80.60. How much off of that are we with the increase? Is there a percentage amount?

Mr. Showe: No. You would do a range of rates from \$1 to \$150.

Mr. Dale: Right.

Mr. Showe: That gives you full flexibility. If for some reason all of a sudden we are selling every round at \$80 and Jim says, "*I want to raise the rates to \$100,*" he can raise them.

Mr. Colasinski: Yeah. It's within the range.

Mr. Dale: He set a range. This is what I'm getting at. To be honest, I was under the perception that some of the rate was defined by this rate sheet.

Mr. Showe: It is, but the range is more generic. It just says, "*Round of golf \$1 to \$100*" and "*Prepaid Membership, \$1 to \$150.*" Its whatever range of rates you set.

Mr. Colasinski: When I played Daytona earlier this summer, I played on Sunday morning and I asked the guys what they paid to play. They paid \$105.

Mr. Dale: My future son-in-law paid \$400 per round on the West coast.

Mr. Colasinski: The West coast of Florida is much higher than over here.

Mr. Dale: He actually was happy that he got a \$350 rate.

Mr. Colasinski: Jim, do you think you have enough feedback?

Mr. Moller: Yeah.

Mr. Colasinski: Alright. So, we can move on then.

Mr. Moller: Most of it is tied in with everything else we were doing.

Mr. Dale: Okay. The one issue that we talked about, just to fill the Board in on, you and I talked about the CDD verification process. Maybe you can touch on that.

Mr. Colasinski: CDD resident verification.

Mr. Moller: Yeah. With the new system, we're noticing that a lot of people that moved out of the CDD, have been slipping through the cracks that and are still in our system as a CDD resident. I talked to Kyle and Rob touched on it too. It is like every year when I sign my girls up for school and they put a manual cap on a CDD resident, to where they have to renew every year. They would come in show us proof of residency and they are back in the system for another year. This kind of takes that away from us of having to try to police people that might have moved to Rockledge and were no longer CDD residents that were still benefitting from the CDD rates.

Mr. Carnesale: That way if anything, they only get it for a few months once they have their address changed on their license.

Mr. Colasinski: What would we consider to be sufficient proof of residency? Are there any thoughts?



Mr. Carnesale: Driver's License and address.

Mr. Colasinski: That's not always true.

Mr. Showe: I would use the Brevard County Property Appraiser's website.

Mr. Colasinski: That's exactly what I was thinking. That is the most accurate.

Mr. Showe: It shows the most up to date property ownership information that's available.

Now, if they're renting the house, I would have them show you a lease.

Mr. Colasinski: Yeah.

Mr. Showe: Then when they show you the lease, you can turn that discount onto the end of the lease. We do that for all of our amenities or you just set them for a year and they turn off after a year. So, if they want that discount again, they have to show their proof.

Mr. Colasinski: Jim, with that new system, don't we have a profile for each member?

Mr. Moller: Yeah.

Mr. Colasinski: So, we can easily set that in there when they check in so the people checking in don't have to ask them about it.

Mr. Moller: It's not that easy.

Mr. Colasinski: Alright. What do you think?

Mr. Moller: We can try it. We are finding a lot of limitations in this POS system as we're moving forward.

Mr. Colasinski: Okay.

Mr. Moller: I'll have the conversation with Kyle on that. Some of the issues that he comes up with is, "*Resident X is playing with three friends that live out of the District, but he's paying for the group.*" Does the whole group get the CDD rate?

Mr. Colasinski: No.

Mr. Moller: But he's paying for the group.

Mr. Colasinski: Then he can pay for three. That's part of the training we need to provide the people working in the Pro Shop.

Mr. Carnesale: Basically, they have to be told that the person who is paying gets his rate. If he doesn't show proof of the other people being CDD people, then he pays the outside CDD fee.

Mr. Moller: But it's the CDD member that is not respecting the rate.

Mr. Dale: What I would use for this scenario is the Texas Roundhouse example. When I go to Texas Roadhouse, I receive a veteran discount. My entire group does not get the veteran discount. It doesn't matter who gets the discount. That's the way that I think this should go.

Mr. Colasinski: It really is up to our people who enforce it. The execution is what is necessary and not taking the easy way out. The same goes with when we have range balls disappearing and our Starters are not stopping people from taking range balls home in their cart. They take a bucket out on the range, pick up the bucket and the range balls are put in the cart and they drive off when they go to play golf, because they take it home with them. That's basically increasing our cost too. We need to get our Starters to enforce it. I've seen people do that and I've seen the Starters just sit there and wave to them as they go by. It's not my job to go over and tell the Starters. It just has to be the consistent enforcement of policies with everyone.

Mr. Dale: Yeah.

Mr. Moller: We talked about tagging our buckets with, "*Property of the Viera East Golf Course*" and things like that.

Mr. Colasinski: Yeah. Okay.

Mr. Moller: We'll try it out on some buckets.

Mr. Dale: Do we have signs up?

Mr. Colasinski: We did for a while.

Mr. Dale: That might stop 70% of it. Alright. I think those were the only discussions on those issues. I was going to wait on the last issue, but if we are doing all of the General Manager items...

- **General Manager's Report (7A)**

Mr. Moller: Okay. Barring rain and wet conditions, as far as maintenance is concerned, the construction of the putting green and the new chipping area has been completed. As of today, the sprigs were six days old and have already started to green up. So, hopefully with six weeks of growing time, we can re-open the green and then probably eight to ten weeks from now, it should be just about the same as the greens on the golf course.

Mr. Colasinski: Wow. By Summer, it will be wonderful.

Mr. Moller: According to the current financials, golf revenue is sitting at \$94,000, as of the 26<sup>th</sup>. That gives us projected revenue of \$112,000. Last year, we were at \$104,000 and the

budget is \$102,000. Food and Beverage is sitting at \$42,730 as of the 26<sup>th</sup>. It is projected at \$51,000. Last year, they were at \$50,374. The June financials were sitting at \$420,000, which is \$23,000 higher than last year. A lot of that has to do with the weather. We have had 18 inches of rain since June 1<sup>st</sup> and 8 of that has been in the month of July. Food and Beverage, as far as operations, there has been a huge improvement. I did receive an email from the HOA regarding the back driving range. They are not entertaining the idea to build on HOA property. Their property ends at one of the little drains on the side of the road. We can easily bring in access from there.

Mr. Dale: Jason, could you please add to this? After consulting with legal, what are our options with that strip? For the record, I do find it sad that the HOA has decided to take this tactic, which is basically a blocking tactic to something that is there to benefit all of the residents of the District.

Mr. Showe: We looked at several options with District Counsel. They would not recommend an eminent domain type of process. What he told me is there are only two times in a lawyers career where you go in front of a jury of 12 people. When somebody dies, you do eminent domain. So, that gives you an idea of how complicated that process is for that small piece of property. We would look at probably 10 times what the property was worth in costs and you may or may not be successful. There may not be a jury believing that there is public interest in us having interest.

Mr. Dale: The way I interpreted what I saw is the transfer paperwork from The Viera Company. When they handed that property over to the District, it was an either-or type thing, whether it went to the CDD or HOA. Effectively, that really should've been deeded over to the CDD, but for some reason, The Viera Company, in their wisdom, decided to hand that over to the HOA. Now the additional issue that we have, apparently, as the HOA has pointed out, is a portion of our new sprinkler system is on their property. This is why I'm very disappointed in the way they are proceeding with this because if you really want to play that game, we are maintaining their property on the golf course. All throughout the golf course, there are multiple pieces of HOA property that we are maintaining and mowing and have been for 20 some odd years. They know that. This isn't going to stop, I don't believe. The Board unanimously supported the parking lot. I call it the parking lot, but there is basically room for three vehicles on coquina, which is not going to be an eyesore. Where I'm going with it, is they decided not to

give us access through their area. We have access through our own area. Actually, what it's going to do is make the driveways slightly longer now, but it's not going to stop the process. But they have drawn special attention to the fact that our sprinkler system is on their property and we have multiple pieces of HOA property that we are maintaining. I'm not happy about that. I feel like if that's the way they want to be, they can maintain their own property.

Mr. Showe: In talking to District Counsel, he thought there may be some value in him drafting a letter from their office saying, *"We've been maintaining this property for 20 years and would like to work with you on this improvement; however, should you choose again not to cooperate, it's our intent to move our mainline off of your property and we will cease all maintenance of that property as of this date."*

Mr. Colasinski: I would agree with that.

Mr. Showe: Not be confrontational.

Mr. Dale: Its matter of fact.

Mr. Showe: If this is what they choose, then this is what we're going to have to do.

Mr. Dale: Yeah. The Board did support that in previous meetings.

Mr. Colasinski: Right.

Mr. Dale: I'm not being the sole voice on this, but we will move forward with putting in the coquina spacing for three or four vehicles. We will just make the driveway about 10 or 20 yards longer than it needs to be.

Mr. Colasinski: Community access is important for community facilities.

Mr. Dale: Right.

Mr. Colasinski: Everyone in the community should be able to access it.

Mr. Dale: Right. So, if anybody has anything to add to that, I would love to hear the Board's viewpoint. Otherwise, what I would suggest is Jason's suggestion. We are adults.

Mr. Showe: We don't want to make this confrontational. We don't want to threaten legal action.

Mr. Colasinski: We have actions that we take and they're simple.

Mr. Dale: Right.

Mr. Colasinski: I agree.

Mr. Showe: We can tell them, *“We’d love to work with you on this; however, this is the option you’re giving us. We’re going to spend your residents money to move the line and then we’re going to stop maintaining it.”*

Mr. Dale: Which is going to cost them a couple of thousands of dollars a month to mow, because apparently there are little pockets of HOA property all throughout the golf course that we are going to stop maintaining.” That will be the end result of this.

Mr. Carnesale: How active is that little piece to the golf course? You are talking about all of these little pockets. Alright? You don’t necessarily want to pull your maintenance of an area for something that is considered to be part of the golf course by the people that are using the golf course.

Mr. Dale: But it’s not our property.

Mr. Carnesale: If they’re not complaining about that.

Mr. Dale: It doesn’t matter. If somebody gets hurt on that property, we are liable. If they want to play by the book, I will play by the book.

Mr. Showe: We can certainly entertain some form of agreement, whereby they provide us access and we’ll continue to maintain that.

Mr. Colasinski: That’s correct.

Mr. Carnesale: That’s part of trying to get along.

Mr. Showe: They can just say no.

Ms. DeVries: I agree with that. I would like to come to some sort of negotiation.

Mr. Colasinski: Right.

Ms. DeVries: Maybe we all agree that the boundary lines drawn 25 years ago or whatever, are really not holding up well. Right now, if we are going to play by the rules, we are going to play by the rules, but I don’t know if anyone really looked at it and everybody is really happy with where the property lines are. I would open the door to some negotiation.

Mr. Colasinski: Yeah. The letter Jason is talking about would be the first step.

Mr. Showe: I can get guidance from District Counsel.

Mr. Colasinski: I agree, Jason. That’s a great approach.

Mr. Dale: I think that’s a good suggestion. Let's move forward from that perspective.

Ms. DeVries: Yeah.

Mr. Dale: In the interim, the coquina parking lot has been roughly on hold for a year now and the District hasn't been able to utilize that area.

Mr. Colasinski: Let's get this ironed out first and then we'll talk about putting more into it.

Mr. Dale: Okay.

Mr. Showe: We'll put a date in there like, *"If we don't hear from you by this date, we intend to move forward with this."*

Mr. Dale: Right.

Mr. Colasinski: Yeah.

Mr. Showe: We need to compel them to formally give us an answer.

Mr. Dale: Because we've been messing around with this for a long time now and it's frustrating. I've gotten comments from people that they used that area.

Mr. Showe: Yeah.

Mr. Dale: I had one resident that got yelled at when they tried to park there. It's ridiculous.

Mr. Colasinski: Okay.

Mr. Dale: Jim, what else do you have?

Mr. Moller: I'm just going to end that one with some good news, I guess. We bought a drone, which could help us in our scrub jay preserves. It could help in some areas where some of our lakes are. We can take annual footage of any lakes that might be increasing in erosion so we can better document that. From a marketing standpoint, we can highlight different areas of the CDD, the golf course, wherever.

Mr. Colasinski: The park and some of our trails.

Mr. Moller: Exactly.

Mr. Colasinski: We can also do damage assessment after storms with the drone as well.

Mr. Dale: Yup.

Mr. Colasinski: It's a much safer way to do that.

Mr. Moller: Yes. The drone is under the weight requirements for the FAA.

Mr. Colasinski: Jim, one request I have is that you obtain an alternate operator for that.

Mr. Moller: I'm open to it.

Mr. Colasinski: It's up to you. I want you to find someone else that could also operate that in case you are unavailable for some reason and we have an emergency.

Mr. Moller: Honestly, I've never flown a drone before and after five minutes, it was very easy.

Mr. Colasinski: Just to have somebody on your staff that would be willing to do that. Okay? It's your choice of who you want to do that.

Mr. Carnesale: Then you have to make sure that they get some practice.

Mr. Colasinski: Okay. There you go. That's right. They need to have some practice.

Mr. Dale: Side note, if sometime you get to Michelle the fire break schedule, it's probably going to be fire break schedule.

Mr. Moller: It is.

**B. Discussion of Parking Lot Resurfacing Bid Package from Asphalt 365**

Mr. Showe: I can go through that quickly. Obviously the Board planned to go ahead and do a Request for Proposals (RFP) for the parking lot.

Mr. Colasinski: Right.

Mr. Showe: We sent out that RFP and did the advertisement in the paper. So, anybody that saw it, could bid on it. We sent it to both vendors that previously provided proposals and to four of the vendors that we work with and received one bid from Asphalt 365. It was a little more than bids we received in the past, but that was six months ago. I think that's to be expected with a project of this type.

Mr. Colasinski: Right.

Mr. Showe: I will note that this also includes a performance and maintenance bond. Typically, when we get projects above \$10,000, we want to include that. They do pass that cost onto the District, but the performance bond is 100% of the project. It insures if there are any issues with them completing the project, we get full reimbursement for the total cost of the project. There's also a maintenance bond that they have to hold for a year, which is for 15% of the project. So, if there are any repairs within that first year, you have a bond to ensure that.

Mr. Dale: How soon can we lock the price in?

Mr. Showe: This is the time. We've worked with these guys on several other projects, which is why they received a copy of the bid. They do good work at every other place they had them. Rob reviewed their bid and he's comfortable that they bid it properly and everything looks

good. They have all of the assurances that we require. If you are inclined to move forward with this, I recommend that you select them as the number one ranked bidder. We would start negotiating a contract and have them sign that contract and bring it back.

Mr. Colasinski MOVED to rank Asphalt 365 the number one ranked bidder for the parking lot resurfacing project and Mr. Carnesale seconded the motion.

Mr. Dale: The reason why I am pressing on this is because it is going to have a huge impact. Therefore, the sooner we can enact something like this, the better.

Mr. Colasinski: Yeah, lets proceed.

Mr. Dale: Is there any further discussion? Hearing none.

On VOICE VOTE with all in favor ranking Asphalt 365 the number one ranked bidder for the parking lot resurfacing project was approved.

Mr. Showe: I'm projecting right now, there's about \$196,000 left in your bond funds. What I haven't calculated is that we received some interest on that over the last several years because we do get interest.

Mr. Colasinski: Right.

Mr. Showe: Just this year, we had about \$20,000 worth of interest. None of that is included in the \$196,000. I believe we have enough funds to cover it.

Mr. Colasinski: Okay.

Mr. Showe: Our accountants are auditing it now and we can start looking at exactly how much is left in that fund.

Mr. Colasinski: There's a minimal variance.

Mr. Showe: I expect to have that at your next meeting. We'll negotiate the contract.

Mr. Rysztogi: What is the timeframe to perform the work?

Mr. Showe: We typically negotiate that. For a project of this size, they should be able to complete it within several days.

Mr. Colasinski: Are you asking about the starting time than the duration?

Mr. Rysztogi: Actually both.



Mr. Dale: This is a resurfacing. There is about a 4-inch difference. Resurfacing generally takes about a week.

Mr. Showe: We would work with Jim because they are going to have to shut down the entire parking lot for several days.

Mr. Colasinski: As well as the entranceway.

Mr. Showe: If they are trying to negotiate traffic while they are doing it...

Mr. Dale: Do you think they can do half and half?

Mr. Showe: They may be able to. That's how they do it in communities.

Mr. Carnesale: I would think you have to close down for at least one of those days, which is the day you are doing the road coming in and then a portion of the property line.

Mr. Colasinski: What is your experience with Baytree because they recently did this?

Mr. Showe: They just sealed it. That is an entirely different project.

Mr. Colasinski: Some of the logistics are similar with regards to traffic.

Mr. Showe: With a milling and resurfacing, which is what you are doing, this is what they recommend as the best practice.

Mr. Colasinski: Right.

Mr. Showe: When the machine is not there, you can actually drive over it. They are going to do everything they can to reduce the impact and we'll just coordinate with Jim to see how they are going to do it.

Mr. Moller: Yeah. We have two more aerifications scheduled for the summer. It would be great if we time it with that.

Mr. Colasinski: Well, we still have the restaurant too though.

Mr. Showe: Yeah. They can probably keep half of the parking lot open. They can use flagmen. We'll coordinate it.

Mr. Colasinski: Alright good.

Mr. Dale: Just to update the Board, I have been in touch with our grant writer multiple times over the past month since our last meeting. There was a point in time where I was very optimistic that we were trying for the Tourism Development Counsel. They are in a grant writing process right now. I won't bore you with all of the details, but we were very optimistic that was going to work and then it didn't. I'm disappointed in that development. We are still in search of other grants. Part of the obstacle we are coming into now, especially with the Federal ones, is

whether or not we run into a Government shutdown. There are some of those things going on. I just didn't want to leave it with the Board. This tied into the parking lot. That was one of the things that we were trying to get done on the side and it didn't work out. We are trying for other ones. That is just an update so you know what's going on.

## **SIXTH ORDER OF BUSINESS**

### **Old Business**

#### **A. Action Items List**

Mr. Showe: The Emergency Recovery Plan and the stormwater response are tied together. Rob has all of the information. Obviously, it's a lot. He's going through and putting it all on a map for us. He's working through that. The Employee Policy Manual is in final form. The parking lot paving review and driving range, we already discussed.

## **SEVENTH ORDER OF BUSINESS**

### **Staff Reports**

#### **A. General Manager's Report**

Mr. Dale: Jim already presented the General Manager's Report.

#### **B. District Manager's Report**

Mr. Showe: I do have one quick item for the District Manager's Report. One item that has come up from the Legislature this year, they passed a law that all government officials must now complete four hours of ethics training as of January 1, 2024. This affects every one of our Boards. Your attorney has not prepared anything on it. We have experience since we are doing it at all of our Districts. As we get closer to January 1<sup>st</sup>, we'll start giving you the links to do it. It is a self-certification process. There are four hours' worth of videos.

Mr. Colasinski: Is the State providing compensation?

Mr. Showe: Absolutely not. If you recall, you fill out Form 1 every year. There is a box on the back that says, "*City Officials – Ethics Training.*" I think what's going to happen is the part for city officials is going away and you're going to have to check the box that says, "*Yes I completed ethics training.*" Jim and I will have to do the same thing as officers of the Board. I just wanted to give you the heads up. It doesn't take effect until January.

Mr. Colasinski: So, the State has not increased the compensation for the Supervisors, but they are asking them to work more for less.

Mr. Showe: I don't know.

Mr. Colasinski: That's exactly what's going on here.

Mr. Dale: Yes, but you will be more ethical because you took the training.

Mr. Colasinski: My time is valuable.

Mr. Showe: I will again state that it is a self-certification at this stage.

Mr. Colasinski: I self-certify as my own business too.

Mr. Showe: I understand.

Mr. Colasinski: So, if they want my time, they are going to have to pay for it.

Mr. Carnesale: We do have two cancellations of meetings that we have done. Can we apply those credits?

Mr. Showe: Absolutely not.

Mr. Colasinski: Good inquiry.

Mr. Dale: That's absolutely in the State Statute.

Mr. Showe: Correct. I'm here to tell you the law. It's going to affect all of our CDDs, so as we get closer to January, we will roll you out some websites that you can go to and do that.

Mr. Colasinski: Four hours. Why not five or three?

Mr. Showe: I do not know.

Mr. Colasinski: That's okay. I don't expect you to answer that. There's no evidence that says four hours versus five or three.

Mr. Showe: Someone has determined that as the magic number for CDDs.

Ms. DeVries: Steve, welcome to my world.

Mr. Carnesale: Is that going to be something we have to register for and then report whether or not we did it?

Mr. Showe: At this stage, I do not know. They told us its self-certification, but I don't think you are going to log into the website and they are going to verify it. In most cases, what happens with these, is they write the law and then they figure out how to implement it. We are in the, "*How do we implement this Law*" phase right now.

Mr. Colasinski: Sadly, we pay somebody with our taxes to come up with this kind of stuff.

Mr. Showe: Yes.

Ms. DeVries: Yes.

Mr. Showe: We are looking at legal documents from all of our CDDs. If I find out that is good, I may just send it out to you so you can see it. There is a link to the State Board of Ethics. If you start it now, it won't count because you have to certify that you start it as of January 1<sup>st</sup>.

Mr. Dale: Got ya.

Mr. Showe: Or you can do it now, but you're going to have to do it again in January.

Mr. Dale: One last question for the General Manager. I received an email at 4:43 p.m. this evening from Bayhill wanting to know about the status of the possible solar solution for Lake 43. Actually, I didn't receive it. You received it.

Mr. Showe: I did.

Mr. Dale: I just couldn't remember where we left it.

Mr. Showe: To the best of my recollection, we presented solar options and the Board did not like the price for the solar options.

Mr. Dale: As I recall, it was \$70,000.

Mr. Moller: I think it was \$70,000 for Bayhill and whatever that lake is on the 5<sup>th</sup> hole on the golf course. I don't remember what portion of Bayhill it was, but it was at least 60% to 75% of that.

Mr. Dale: Right.

Mr. Moller: Because it was such a larger lake.

Mr. Dale: Yeah. It was excess of \$50,000 for that lake.

Mr. Moller: It has also been years since I got quotes.

Mr. Dale: What we are doing with that one is throwing spaghetti against the wall hoping that fixes the problem because its solar aerification. From what I heard, 10% to 20% of the time, it's an inversion of the water temperature that causes the fish kills. Therefore, we would be spending \$50,000 in taxpayer money on an inversion issue. The difference between those fountains and the solar is those would be electric. It's just something that we'll have to entertain at a future time as funds become available and we have somebody that steps up to the plate with electric.

Mr. Showe: I will reply again that at this stage, the Board is not interested in pursuing the solar option.

Mr. Dale: Thank you.

**C. Lifestyle/Marketing Report**

Ms. Webb: I have several things to go over. I gave you guys a sheet of some stuff that we can go over, but I'm trying to determine, since we are getting close to the end of the fiscal year, you guys did approve a Marketing Budget last year of around \$64,160. Hannah sent that over, but when I went over the sheets, I still show about half of the money available. There is one sheet that goes over the pay area. There is an amount of \$35,000, but I'm not sure what that is. Then there is another line item that is for marketing/lifestyle amenities of \$18,000 for Adopted Budget. I'm not quite sure that I understand all of that. They also have an accounting for the Farmer's Market with a miscellaneous amount of \$24,672. I know that is Farmer's Market money.

Mr. Colasinski: It's a bit of an abstract discussion right now because we don't have copies of what you're looking at.

Ms. Webb: There are all of these sub items that we don't know. According to Hannah, I only have a budget of \$18,000, which the Board approved.

Mr. Dale: I did have a long conversation with Hannah this week. Where I think we are at is we have different areas of the budget that we don't have consolidated. So, what we need to do going forward is have marketing as its own area. The other thing that I sent out was my suggestion. I would assume and I'm soliciting input on this from the Board, but Michelle is in charge of the marketing. That's what we hired her for, the Marketing Director. The only other person in my opinion that should have purview over being able to spend money on those marketing funds would be our General Manager.

Mr. Colasinski: So, a simple management technique is if you are accountable for it, you also have the authority for it. That goes exactly in line with what you are talking about. You have the authority along with Jim as the only people to authorize money to be spent out of that budget.

Ms. Webb: Right.

Mr. Colasinski: So, if somebody else on staff wants to charge it to you, they need authorization from you first.

Ms. Webb: Yes. It says, "*Marketing/Golf Course.*"

Mr. Colasinski: Right. It is your budget and you can divide it into whatever way you see fit.

Mr. Dale: Right.

Mr. Colasinski: Because you are going to be accountable for it. Divide it any way that you want.

Ms. Webb: My records indicated that the budget for October shows sponsorship money coming in that goes back into marketing.

Mr. Colasinski: Okay. So that's part of the income versus the expense.

Ms. Webb: Right.

Mr. Dale: What we have right now is more of a logistical issue that I believe that Jason is on top of. That and our 2024 Proposed Budget, I think we can separate and carve out however this needs to be codified in the budget. Right now, we have golf operations, marketing, it's kind of all over the place.

Mr. Colasinski: Right.

Mr. Dale: What I don't feel belongs in marketing would be things like printing or binding services, the clerical type of stuff. That's part of whatever department that's under, but things like advertising, flyers, any of the signs...

Mr. Colasinski: Promotional materials.

Mr. Dale: All of that. That's what goes under your budget.

Ms. Webb: In my records, I'm showing \$13,000.

Mr. Showe: It very could be that we get an invoice and she may not know if it's the golf course or General Fund.

Mr. Colasinski: Right. We didn't expect them to understand the details of our operations.

Mr. Showe: The question I guess I have is does it matter? Would it be easier if we just did one General Fund/Marketing Budget?

Mr. Dale: Yes.

Mr. Colasinski: That's fine.

Mr. Showe: Because that's what I'm seeing.

Mr. Colasinski: The thing is, we need to have someone accountable for that and that person is Michelle, but we have people in the restaurant and the Golf Pro Shop that want to spend money and charge it to marketing.

Mr. Dale: But rather than splitting...

Mr. Colasinski: I don't want to split any of that. I'm just saying they have to talk to Michelle in order to spend it.

Mr. Carnesale: Yeah.

Mr. Colasinski: That's my point.

Mr. Dale: But I'm talking about on the Income Statements, Balance Sheets and all of that kind of stuff, it should be under, "*General*" instead of splitting it between golf operations and marketing.

Mr. Colasinski: Yes. I never said that I wanted it split.

Mr. Dale: Right.

Mr. Colasinski: I agree.

Mr. Dale: I don't view this as the fault of anybody. This is just kind of the way it transpired over the past 25 years. What it is, we are getting a handle on that now. Again, it's one of our dwelling points, is what we are experiencing.

Ms. Webb: Right. I just want to make sure.

Mr. Showe: What I'm seeing is I'm looking at the General Fund and the golf course shows way under it.

Ms. Webb: Correct.

Mr. Showe: What I'm guessing is happening is when she gets an invoice, if it doesn't say, "*Golf/Marketing*," it just says, "*Marketing*."

Ms. Webb: Right.

Mr. Showe: They're probably just charging it to the General Fund and moving it.

Mr. Dale: Right.

Mr. Colasinski: So, what we need then is from your perspective with the folks working there, what process do they want us to use to tag expenses for marketing?

Mr. Dale: Yeah. I think when they code invoices, it just needs to reflect the Golf or General Fund.

Mr. Colasinski: Okay. Right.

Mr. Moller: In the Marketing Budget, they could have sub-line items for golf, Food and Beverage, CDD, etc.

Ms. Webb: I do that.

Mr. Showe: I don't know that there's a whole lot of advantage to having those as two separate lines.

Mr. Colasinski: No. Not at all.

Mr. Showe: I think it's a paperwork issue. It's a challenge. It's never going to be right.

Mr. Colasinski: Have one item for the General Fund and marketing.

Mr. Carnesale: Make it one line item, Marketing, and just have Michelle as the approving authority.

Mr. Colasinski: You can subdivide it any way you want, but when invoices in, they will come into General Fund/Marketing.

Mr. Dale: That will make it easier for you to track and if there is a misappropriation...

Mr. Showe: If there is an issue, we can run one summary of that account and you can look at all of the expenses and we can clear it up quickly.

Mr. Colasinski: Right. As a matter of fact, when we do that, I would like to see that as an item like we have our fiscal report every month, let's do that as a separate area. Because we do the General Fund and we also do golf operations and restaurant. Let's do the marketing as a separate one as well.

Mr. Showe: Absolutely.

Ms. Webb: When I submit it to Ines, I will tell her that it's for marketing.

Mr. Showe: I think for the rest of the year, if you see certain funds that are only for the golf course, mark that on there. That way, we can get it to the right fund, but starting on October 1<sup>st</sup>, we'll just make it one line item. That will simplify the process.

Mr. Dale: Yes, please.

Mr. Showe: The bottom line has been set.

Mr. Colasinski: Yes, exactly.

Mr. Dale: It's just easier to track and see what's going on.

Ms. Webb: Right. So, we had Sassy Saturday on the patio last Saturday. I am not doing it every Saturday night. It's going to be twice a month. We actually had a full patio when we did it. Unfortunately, it ended a little early because of a thunderstorm. It's a daily thing these days. So, we will see how that goes. It's not with a band. It was actually breezy and nice out there. August 19<sup>th</sup> will be the next Sassy Saturday. We also had the Wine and Dine. I am going to see if I can work with Club Caddie to put a sign up. People can sign up on the website. There were 20 participants with the one that we just had on July 22<sup>nd</sup>. They all enjoyed it and had a great time. Ms. Danielle Baker is our new blogger. She participated in events. I will post her blog when it's completed. One of the things that's hard to do is to go onto some of these blogs on social media



and advertise, but we can post articles, if they are golfing articles.. So, we are starting to write our own golfing articles that we can post on various sites to start putting our name out there. Danielle is going to do more of writing about women's golf because that seems to be very popular.

Mr. Colasinski: I echo your sentiments on that. When I was in Michigan on vacation, I was impressed with the volume of women of all ages playing golf.

Ms. Webb: I saw that with the kids at the Viera East Golf Course on Sassy Saturday. So, we want to definitely keep driving Sassy Saturdays. We normally just do it right after International Women's Day. We do it for a couple of months, but we are going to try to keep it on Saturday, even when the season starts.

Mr. Colasinski: Absolutely.

Ms. Webb: We do have the women's golf groups, the ladies that play, especially Moms and women who work who can't play golf every day.

Mr. Colasinski: That's correct.

Ms. Webb: So, it gives them a way to come out and have a fun time. So, it's definitely something that we're going to try. Danielle is writing about it and we will have a blog website in order to push this out as almost like a newspaper type thing. That's what blogging is. So, the blog website address is [VieraEastGolf.com](http://VieraEastGolf.com). It's not up there yet because we still have tweaking to do. I did leave it open so you can see what it will look like. We will do some different designs. I prefer to have an old-style blog. So, that is upcoming. I'm hoping that will give us more traffic. So, we are getting out there in different ways, not just an advertising concept. We also have the golf page as well as the Facebook page. So that's a busy thing that we are doing. The next Farmer's Market is on August 12<sup>th</sup>. Most of our vendors now pay with PayPal. On the average we collect between \$5 and \$15. We reduced the payment to \$15 because we don't have as much traffic and its hot, but we have 15 new vendors coming this next month. We had nine new vendors last month and now we have a cake lady, vegetable lady, bread lady, meat vendor, fresh hummus (he committed to several ones with us), an Italian food vendor, Greek vendor, barbecue vendor and bakery tent. Its growing in the direction of the Farmer Market type. We have very committed people that sell not only vegetables, but a variety of items. We just got new signs. The big thing that we got going on is on January 27, 2024, we will be hosting casino night at the Viera East Golf Course for the SPCA. The tickets will be around \$85 per person and will include

a cocktail social hour from 7:00 p.m. to 8:00 p.m. with hors d'oeuvres and open bar, which I will talk to Jim about. There's going to be a craps table, roulette table, three blackjack tables and poker table. I'm looking for sponsors, SPCA is looking to be one. They are providing a raffle basket and prizes for winners.

Mr. Colasinski: You should get the sheriff involved.

Ms. Webb: We are sending a special invitation to the sheriff. The Mayor is involved. Animals are being left to their care because people can't afford to take care of them. We'll make sure that all of the expenses are paid from ticket sales.

Mr. Dale: This fits in with the Board's previous guidance that we put forward, which was we would like to conduct two to three events per year to benefit, in this case, animals, which fits in with the dog park. I believe that veterans groups were high on the list also. If Board Members have a particular preference or anything like that or you have ideas, please present them to Michelle. Maybe later in the year, this is something we can put on the agenda.

Ms. Webb: Yes. Perhaps we can raise money later in the year for the SPCA, but it's too hot right now. We can do something in February when its cooler. The last item I had was I reconnected with the zoo to get some stuff going with the park. In January, we are going to host an open season day to show the new putting green. Those are our two big fun events. We would have music on the patio for the evening time. We also added to the calendar after November 5<sup>th</sup>, we will begin hosting a glow golf putting on Saturday nights. That's when the time changes and it gets darker earlier. We're also working on designing Florida pass booklets. Instead of doing a corporate rate, I was doing some research on some different golf programs in the United States and we came across one that they sold ten passes in a book for \$500 to \$600. It was a nice thing. So, we talked about what we should offer. In January and February, they offered golf as the same price as in the middle of July. So, it is not like they are getting a discount. We will offer a holiday special on passbooks that you buy in bulks of 10. It is a great time because large corporations like to give their employees gifts.

Mr. Dale: How do you define a corporation?

Ms. Webb: Like NASA.

Mr. Colasinski: Companies that have over 1,000 employees.

Ms. Webb: Yes.

Mr. Dale: Thank you.

Ms. Webb: Companies that have CEOs, would be the best way to determine it.

Mr. Colasinski: That's not a good way to define it.

Mr. Dale: I know one person CEOs out there.

Ms. Webb: As you can see, we've been busy putting a lot of different things together. I did send those to Jen by email.

Mr. Dale: Could you touch on Ralph Williams?

Ms. Webb: Ralph Williams came over.

Mr. Colasinski: Who is Ralph Williams?

Ms. Webb: It's a program across the street from the golf course.

Mr. Colasinski: Okay.

Ms. Webb: They came over and we had a meeting with them. They reached out to us to see if we would be willing to offer a luncheon for the first day of school, which is next week. Most schools do a luncheon for their people. Jeff gave them a good deal. They are going to start doing field trips to us with their students to practice putting. So, we are making a good relationship with them.

Mr. Dale: They also did a banner in the car loop for Hook & Eagle.

Ms. Webb: So, we are making those connections. I think that would be a good connection for us.

Mr. Dale: Right. The last issue for you is your marketing budget for Fiscal Year 2024.

Ms. Webb: I sat down with Jeff and Eddie.

Mr. Colasinski: Let's set a time on that. They need to be available for the workshop.

Mr. Showe: If we can have a time for the next meeting.

Ms. Webb: I talked with them about what they want to do, give me an idea. It might be a little bit more because we're getting busier and doing more things.

Mr. Colasinski: Just have a budget.

Ms. Webb: I will.

Mr. Dale: Thank you.

Ms. Webb: No problem.

Mr. Dale: Restaurant Report?

Mr. Moller: Actually, I had one other item. There was a request from one of the HOAs to use old benches that were purchased for the park years ago that were never used. So, we can

definitely use one of those. You wanted to have an ADA pad. Even if we put the bench right up against the sidewalk, we would still need a pad.

Mr. Showe: I asked the engineer. The qualification is that the person in the wheelchair needs to be able to sit right next to the bench as if they were using the bench. That's why we need to pour a pad. Its typically 6 feet and 4 feet deep.

Mr. Dale: With us having existing benches, a pad is \$300 to \$400.

Mr. Carnesale: What are the quality levels on the existing benches? It's on CDD property. Now we are back to this CDD/HOA thing.

Mr. Colasinski: Not at all.

Mr. Carnesale: Its between two neighborhoods, but it's on CDD property on a walking path.

Mr. Colasinski: Yeah, it's our property.

Mr. Dale: It's our property.

Mr. Carnesale: That's what I said.

Mr. Colasinski: So, what's the issue?

Mr. Carnesale: That's why I'm asking questions. Basically, we set guidelines for benches.

Mr. Moller: Yes.

Mr. Carnesale: How they would be obtained, what quality they would be, what they would go on.

Mr. Dale: No. That was in the park. It was for a memorial.

Ms. Webb: We took those out to put the other ones in.

Mr. Dale: That's a good point.

Mr. Colasinski: I don't think we need a motion. Its within your budget.

Mr. Moller: No. I just wanted to bring it up.

Mr. Colasinski: I think its within your budget to be able to do it.

Mr. Carnesale: Basically, from what Jason said, it would still have to have a pad.

Mr. Showe: I just found something that I'm going to send to Jim. It looks like there was a pad next to it, about 30 inches by 48 inches. So, the bench itself doesn't have to be on the pad, but you need to have access for them to utilize it.

Mr. Colasinski: Yeah. That's fine.

Mr. Showe: We could have a pad 30 inches by 48 inches right next to the bench.

Mr. Dale: I'll let you guys work out the details on that.

Mr. Colasinski: It's a lot simpler than the larger ones.

Mr. Moller: We have to put some kind of ADA pad there.

Mr. Colasinski: Alright good.

Mr. Dale: Do me a favor though, the HOA President emailed me, could you respond?

Ms. Webb: Yes.

Mr. Colasinski: She was a realtor.

Mr. Dale: Yes.

#### **D. Restaurant Report**

Mr. Dale: I received an email half an hour ago or text from the Restaurant Manager. He is not able to make the budget meeting.

Mr. Colasinski: Does he want a budget? If he wants a budget, he needs to show up.

Mr. Dale: I am not here to answer for him.

Mr. Carnesale: You can text back. I think that answer would get him here.

Mr. Colasinski: I will address that in my Supervisor Request. We've been more than generous in that area.

Mr. Dale: The area that I did want to just touch base with the Board on, if you were looking through the financials, that I noticed that was blaring to me that I spoke with Hannah about earlier in the week, was the roughly \$17,000 differential between income and expenses for last month. We had a similar thing happen in March of this year. Essentially, and Jason fill in any of the blanks please, as I'm presenting the way that I understood it, the expenses for the restaurant are received and paid through the ACH system. It seems to me on a quarterly basis, we had a \$20,000 differential in March and then the next month we had a \$20,000 profit. The way that I would want to see this play out, which I'm paying close attention to, is I'm hoping next month, and I asked Hannah if she had any numbers for you from this month to indicate what I'm saying here. Are we seeing a swing back this month that is showing us in profit mode, similar to what happened in March? If not, we have a \$17,000 differential there.

Mr. Showe: It's really more of a cashflow issue. We pay invoices as they come in. So, if he orders an extra week's worth of food in one month and it's there for stock, if you look at the

food cost, it ranges from \$24,000 in some months to \$3,000 in other months. It depends on what he has in stock. Those purchases come in and we pay them.

Mr. Carnesale: So, I gather what we have to do is looking at those numbers in a longer term.

Mr. Showe: Correct.

Mr. Colasinski: Quarter basis seems to be the most rational.

Mr. Carnesale: Yeah, the longer term.

Mr. Colasinski: Yeah, not just the month.

Mr. Showe: Ultimately, it all just washes out at the end of the year. We'll just keep an eye on it.

Mr. Dale: Right. That's kind of where I'm going. I've been gone for much of the month of July, so I don't have much to add for the restaurant, but if people have questions for Jim, maybe he can answer them. If not, we will move on.

**EIGHTH ORDER OF BUSINESS**

**Treasurer's Report – Consideration of Financial Statements**

**A. Approval of Check Register**

Mr. Dale: Let's move on to the Treasurer's Report.

Mr. Colasinski: Jason, which checks are these?

Mr. Showe: In your General Fund, we have Checks #4729 through #4751 for the General Fund in the amount of \$52,089.92d and Checks #30818 through #30925 for the Golf Course Fund in the amount of \$119,231.54 for a grand total of \$171,321.46. We can take any questions or a motion to approve.

Mr. Colasinski: Are there any questions? Hearing none,

Mr. Colasinski MOVED to approve the Check Register for May 18, 2023 through June 12, 2023 in the amount of \$171,321.46 and Mr. Carnesale seconded the motion.
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Mr. Dale: Is there any discussion?

Mr. Carnesale: I think he signed them.

On VOICE VOTE with all in favor the Check Register for May 18, 2023 through June 12, 2023 in the amount of \$171,321.46 was approved.

**B. Balance Sheet and Income Statements**

Mr. Showe: The Balance Sheet and Income Statement is there for your review. We can certainly take any questions. I will note that you are at 100% collected on your assessments, which is great for this time of year.

Mr. Dale: We were at 101% last year.

Mr. Showe: We are at 100.71%. Not everybody pays in November to get a 4% discount.

Mr. Dale: Right.

Mr. Showe: So, we account in the budget for that 4% discount. Every person that pays in December, receives a 1% discount. In November, they receive a 2% discount.

Mr. Dale: I think you said that last year too.

Mr. Carnesale: Yes, because the same thing was true last year.

Mr. Dale: Right.

**C. Approval of Requisition 164**

Mr. Showe: We have Requisition 164, which is for the final mason work at the Clubhouse. Jim and I verified this is the remaining portion. We would just take a motion to approve that requisition.

Mr. Colasinski MOVED to approve Requisition No. 164 and Mr. Carnesale seconded the motion.

Mr. Dale: Is there any discussion? Hearing none,

On VOICE VOTE with all in favor Requisition No. 164 was approved.

**NINTH ORDER OF BUSINESS**

**Supervisor’s Requests**

Mr. Dale: Ron, what do you have?

Mr. Rysztogi: Nothing today.

Mr. Dale: Steve?

Mr. Colasinski: Yeah. One of the essential functions that seems to work very well here is the youth golf clinics. I would like to see if we can actually pull something together for this year. It sounds like school will be out the entire week of Thanksgiving, but I would like to see if we can pull together a youth golf clinic for the Thanksgiving timeframe, Christmas timeframe and Spring Break timeframe. A lot of parents are struggling during those timeframes to find activities for their kids since they are out of school at that time. We have the facilities to be able to offer those. I think it would be a good idea for us to take a look at that and offer something back to our residents. My understanding is that we booked a high school golf tournament at the golf course, the Cape Coast Conference.

Mr. Moller: It is not booked yet, but we are slated to hold next year's Cape Coast Conference Championships.

Mr. Colasinski: Okay. Viera High School is a member of that conference, is my understanding.

Mr. Moller: Yes. It's from Bayside down to Palm Bay up to Titusville.

Mr. Colasinski: Okay. I think that is a good thing for us in being able to give something back to the residents of this District by hosting that at the golf course.

Mr. Dale: I think some of us know some of the inside on that, but that is something that I would expect to develop over time and become much larger.

Mr. Colasinski: I am hoping that it will. So whatever efforts Eddie is doing for that, we support that. At least I do, to bring that in because it gives us an opportunity to give back to the residents of our community. We have a number of people that live in our District whose children attend Viera High School. Okay, the last issue that I have is Hook & Eagle. If they want a budget, then someone from Hook & Eagle needs to show up here requesting a budget, not just say, "*I'm too busy to turn off the water because I'm moping the floor.*" That's not the logic that we're going to tolerate in that regard. If they want a budget for improvements for next year or whatever, I want somebody here to talk to us, not just say that they're too busy. That's getting old very quickly. I'm done with my Supervisor Request.

Mr. Dale: Pete?

Mr. Carnesale: Basically, I have a question for Jim. Do you have any problems with the Viera East Stormwater Management Task Force that you're in charge of?



Mr. Moller: No.

Mr. Carnesale: Then I don't have to go into details with it.

Mr. Moller: No.

Mr. Colasinski: Was that a Christmas gift?

Mr. Carnesale: Do you know who started this off? Terry did. That's why I just made it into a very simple question.

Mr. Dale: Jennifer?

Ms. DeVries: Yes. I have a couple of questions. What is the status of Club Caddie and the website?

Mr. Dale: Could you clarify?

Ms. DeVries: I guess Club Caddie is up and running. At the last meeting, I saw a bunch of things on the website that looked old. Have we addressed those?

Ms. Webb: Yes.

Ms. DeVries: Thank you.

Ms. Webb: There were a couple of things on there that we're currently updating, such as the kids event. We're trying to set up how we're going to do the kids event, because we may be offering a kids class for the school break times, December and for Spring Break. It's in the works, Jen. We just have to determine how we want that to happen. Jim is working with me on that for a plan for next year.

Ms. DeVries: Okay. I'm having a hard time hearing you. Are you saying that we have to wait until next year to fix the website?

Ms. Webb: No. We're trying to determine how to run it, because it is a different situation. Mike runs the Kids Club in the summer, but we're going to see if we can offer the Kids Club during school break times.

Ms. DeVries: Okay, so what does that have to do with the website?

Ms. Webb: What we're trying to fix is that area where it talks about the training and Kids Club.

Ms. DeVries: Okay. My main concern was that it still talks about memberships.

Mr. Colasinski: The membership information?

Ms. Webb: There were memberships on the website.

Mr. Colasinski: We call it pre-pay. We don't call it membership.

Ms. DeVries: Right. I'm looking at the home page right now and it has a section called, "*Golf Memberships.*" When I click more and more, it says, "*This Page Doesn't Seem to Exist.*"

Mr. Dale: So that needs to be addressed.

Ms. DeVries: Yes. Okay. That was my main concern, that I saw "*Memberships*" in several places.

Mr. Dale: That will be fixed soon.

Ms. DeVries: Okay. Great. The second question is what is the status of the putting green?

Mr. Moller: The sprigs are six days old. They are actually starting to green up nicely. Next week we'll start getting them grown in. I'm anticipating six weeks from last Friday, probably Labor Day weekend, we can open the putting green back up. We should have 100% turf coverage in eight to ten weeks. If the weather holds out for us, in six weeks we'll reopen.

Ms. DeVries: Okay. Thanks Jim. That's all I had.

Mr. Colasinski: Bring your putter.

Mr. Dale: Is the aerial from the drone on the Facebook site?

Ms. Webb: No.

Mr. Dale: We can do that after the meeting.

Mr. Carnesale: What are we telling the people asking why you dug it up?

Mr. Moller: We are telling them that we're bring the green back to its original size. When we start excavating the new green well, this is a USGA green, we have to dig down 16 inches, we actually have old peat gravel, which was the base layer of the old green, a good 5 to 7 feet out from the original. According to the plan, the original putting green was 12,000 square feet. This one is 10 feet. We are basically bringing back the green to its original size and shape.

Mr. Dale: I do want to add onto that. I don't know if I'm just misunderstanding the semantics, but Jim didn't dig that up. What I want to emphasize is the Board dug that up. The Board took a five to zero vote to do the improvement.

Mr. Carnesale: I didn't say that I had a problem with it.

Mr. Dale: No, I understand.

Mr. Colasinski: We are on Supervisor Requests. Jennifer is discussed some of hers.

Mr. Dale: With that said...

Mr. Carnesale: That is only because there were rumors out there that it was being dug up so it could be done in the shape of Florida.

Mr. Colasinski: Is this a Supervisor Request?

Mr. Dale: That is another one of the many wacky rumors that we heard throughout the course of the year. Jennifer, do you have anything additional?

Ms. DeVries: No. That was it. Thank you.

Mr. Colasinski: Thank you for calling in.

Ms. DeVries: I will be there for the next meeting, in person.

Mr. Colasinski: I won't be here for the next one.

Ms. DeVries: There will still be a quorum.

Mr. Colasinski: Yes.

Mr. Dale: I don't have anything. If no one has anything additional, I will look for a motion to adjourn.

**TENTH ORDER OF BUSINESS**

**Adjournment**

On MOTION by Mr. Carnesale seconded by Mr. Rysztogi with all in favor the meeting was adjourned.
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Secretary/Assistant Secretary

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Chairman/Vice Chairman

# SECTION V

# SECTION A

# SECTION 1

**ATTACHMENT “A”**  
**Policies and Procedures**  
**Viera East Golf Club**  
Fiscal Year 2024

**I. PUBLIC COURSE**

The Viera East Golf Club (“Golf Club”) is a public golf course owned and operated by the Viera East Community Development District (“the District”), a unit of special-purpose local government created pursuant to Chapter 190, Florida Statutes. Viera East Golf Course staff will be referred to as “Golf Club Management” to include the General Manager, Golf Professional, Food and Beverage Manager, and their designated staff. The Viera East Golf Club is open to the general public, including residents and nonresidents of the District. The golf course may not be used for any purpose except golf without the approval of the Golf Club Management. Fishing, boating, picnicking, biking, kite flying, soccer, football, recreation walking or running and dog walking are not permitted at any time on golf course property.

**II. RATES, FEES AND CHARGES**

The rates, fees and charges governing the use and enjoyment of the Golf Club are contained in and set pursuant to Chapter IV of the Rules of the District. These rules were duly adopted by the District Board of Supervisors in accordance with Chapters 190 and 120, Florida Statutes.

CDD Residents will receive a discount on published normal full daily golf rates based on schedule. CDD Residents may choose to use the appropriate golf discount or any promotional special rates but not both. Some discount restrictions may apply on golf equipment and clothing for certain manufacturers. The General Manager may adjust these discounts, with board approval, if it is in the best interest of the District. **Residents may be required to submit proof of residency. Residency may be verified and an ID card may be obtained from the CDD Office.**

The District will offer Season Pass. They will be available in 6 or 12 month increments. This is only for Monday through Friday play. Weekend and Holidays will be subject to a surcharge, in accordance with annual fee schedule.

A Season pass is not assignable, transferable, alienable or divisible. Extensions of Plans will not be allowed

**III. MEMBERSHIP REFUNDS, CREDITS, AND TRANSFERS**

A. There will be no **refunds** for any reason except documented health reasons. The refund will be prorated based on the schedule below and the member will not be able to rejoin the club for 12-months following the refund. A copy of the medical certification from a licensed physician must be kept on file.

B. Upon approval of the **refund**, the following stipulations will apply:

- a. The amount of the **refund** will be prorated based on the refund schedule found below.
- b. In the event a **refund** is issued, the remaining term of the Membership year will be cancelled and any play after issuing a credit will be at the applicable daily rate.
- c. The **refund** issued will only be applied to the next time you register for any prepay plan

- C. If the **refund** request is received by the 10<sup>th</sup> of the month, a **refund** will be issued for that month based on the **refund** schedule below. Requests received after the 10<sup>th</sup> of the month, will be prorated based on the month immediately following the month of the request.
- D. There will be no transfers for any reason during the term of the Membership year. Family Membership refund/credit will be based on the difference between the Family and Single Membership cost.
- E. **Leave of Absence** will be considered for medical reasons only. Should a member request a Leave of Absence, the Club will require written documentation from a medical professional stating the nature of the injury and expected duration for the recovery period. All requests for Leave of Absence should be submitted in writing to the attention of the General Manager and include the following: requested date of commencement for leave of absence and anticipated return date. The leave must be for a minimum of 30 days. Leave for non-medical reasons and for medical reasons less than 30 days will not be considered. If granted, the medical leave will freeze the membership until the member is able to return to play (after a minimum of 30 days). Once the member's play has resumed, the membership expiration date will be adjusted to reflect the days missed (number of days during which the membership was frozen). Under no circumstances will there be a refund of money for leave of absence. Misuse of this policy will result in immediate and indefinite suspension from the club. The General Manager is authorized to make decisions regarding requests for leaves of absence and will operate under this authority in the best interest of the Viera East Golf Club and the requesting member. Retroactive to 10/1/2017.

**REFUNDEDULE**

**Note:** The percentage is the amount that will be refunded. There will be no refund issued on sales tax.

**12 MONTH PLANS**

	<u>Refund</u>	<u>Refund</u>	
Month 1	90%	Month 7	30%
Month 2	80%	Month 8	20%
Month 3	70%	Month 9	10%
Month 4	60%	Month 10	None
Month 5	50%	Month 11	None
Month 6	40%	Month 12	None

**6 MONTH PLANS**

Receive 80% refund/70% credit in month 1, 60% refund/50% credit in month 2, 40% refund/30% credit in month 3, and 20% refund/10% credit in month 4 of the plan  
 No refunds/credits after month 4.

**IV. RESIDENCY STATUS OF USERS**

Whether a particular user of the Golf Club shall be classified as a resident or a nonresident for the calculation of rates, fees, and charges is determined in accordance with Chapter IV of the rules of the District.



## **V. COURSE EXPECTATIONS.**

B. Proper attire is required at all times.

- (Men) Appropriate length shorts, collared shirts or mock turtlenecks are required. Tennis (short shorts), cutoffs, running shorts, swim attire, t-shirts, fishnet shirts, tank tops and denim are not permitted on the golf course, practice range or putting green at any time.
- (Women) Same as above, but women may wear sleeveless and collarless tops. Short shorts and halter-tops are prohibited.
- (Juniors ages 16 and under) Same as adults, but neat and clean t-shirts will be allowed.
- All golfers must wear appropriate footwear. Viera East Golf Club is a spike-less facility. Metal or ceramic spikes are not permitted. The Golf Club Management will change spikes upon request for a nominal fee.

## **VI. STARTING TIMES**

A. Viera East Community Development District residents may request starting 30 days in advance. Loyalty Members can request starting times 10 days in advance. Outside play can request times 7 days in advance

The General Manager and/or Head Golf Professional may use discretion on occasion to modify the tee sheet structure should circumstances warrant such action. Such modification should receive voted approval by the Board of Supervisors if proposed changes are to be a permanent, extending through the end of the fiscal year. Less permanent tee sheet changes may be implemented on a case by case basis and require only written concurrence from a majority of the Board of Supervisors. Should a majority of the Board not support the proposed temporary change; proposed tee sheet modification will not be implemented.

- B. Reservations can be made in person, by telephone, or by the internet.
  
- C. Viera East Golf Club recognizes Wednesday as a “Ladies Day” and Thursday as a “Men’s Day”. Other events may be scheduled at the discretion of Golf Club Management. The Golf club will host a shotgun start for these events at the discretion of the Head Golf Professional. Golf Club Management will establish a shotgun time with seasonal and special maintenance in mind. Regular tee times will be available before and after the shotgun. The golf shop may alter the tee sheet as necessary to accommodate these groups, either by blocking tee times before the shotgun or starting the groups before the shotgun from the 10<sup>th</sup> tee. A specific number of foursome positions will be made available for these events, and will be noticed on a sign up sheet on the respective bulletin boards seven days in advance of play. Tournaments, other outings, or scheduled course maintenance work that will limit this regular activity will be noticed on the sign up sheet. All players interested in playing in the shotgun should sign up on these sheets or make reservations in the shotgun through the Pro Shop staff. The golf staff will check the sign up sheets several days in advance and adjust the number of needed positions on the tee time sheet. Shotgun starts for other than Ladies’ Day, Men’s days, and other events will only be provided as needed for tournaments per Chapter IV, Section 16 or for operational and maintenance requirements.
  
- D. Advance tee time booking for any resident or public player is a privilege that cannot be abused. Players are expected to call at least 72 hours in advance to cancel or adjust the size of their group. Golfers who repeatedly fail to show for starting times without notifying Golf Club Management of the cancellation may lose their starting time or playing privileges without refund of any fees or dues or be charged for the reservation. Tee time reservations for the general public may require a credit card number to hold the tee time for all weekend and holiday play at the discretion of the Head Golf Professional or General Manager. Customers may request a cancellation/adjustment number for proof of cancellation/adjustment. Golfers should call if there is concern that the golf course may be closed or tee times may be delayed due to weather. The Golf Club Management will use their best judgment in regards questionable course conditions.
  
- E. All player’s names (first and last), telephone number and email address may be required when securing a starting time reservation.

**VII. USE OF PERSONAL GOLF CARTS**

- A. Trail Fees, as established under Section 8, Chapter IV of the District Rules are a fee established by Golf Club Management paid in advance for a specific period for use by owners of a private cart on the Viera East Golf Club. **The use of personal golf cars is a privilege granted by the Golf Club after payment of the Trail Fee. Payment of the Trail Fee does not confer an absolute right to such usage and all personal golf car use shall be at the discretion of the Golf Club Management.** As a courtesy, a Family advance

cardholder with trail fees whose cart is in use by another member of the family is allowed to utilize a club golf cart at no charge provided a cart is available. Proper personal golf cart utilization is required for golf staff to allow club cart usage at no charge. The Golf Club Management reserves the right to charge for club cart usage.

B. All personal golf carts used by such persons must comply with the following:

1. Each cart shall be maintained by its owner in a satisfactory and safe operating condition.
1. Each cart shall be painted and decorated tastefully in accordance with the décor and standards of the Golf Club.
2. Each cart shall be a four (4) wheel electric type cart with a solid top and appropriate golf specific tires.
3. Adequate insurance, in amounts and terms as determined by the Board of Supervisors of the District, shall be maintained on each cart, and proof of current insurance shall be supplied and kept on file in the District Office at the Golf Club. This proof of insurance must be turned into the District Office before the golf cart is used on the course.
4. Each cart must be equipped with operable headlights and rear view mirrors.
5. Each cart must be equipped with sand to fill divots.
6. Each cart must display a current Trail Fee Decal, as issued by the District Office.
7. In the interests of decorum and fairness, users of personal golf carts are not allowed to equip carts with radios, tape decks or other audio components, televisions, or to blow horns while on Golf Club property. Personal coolers are not allowed on Golf Club property. Users of personal carts may not bring their own beverages of any sort or food onto the golf course. Food and beverages are available from the Golf Club restaurant and beverage cart. Resident and non-resident golf carts must be inspected by the Golf Club Management prior to authorization for use on the Golf Club property. Any personal golf cart determined by the Golf Club Management to not comply with the above mandates shall be barred from use on Golf Club property. Continued usage of such a cart shall constitute a trespass under Section 810.09, Florida Statutes. Prohibition of the use of a particular golf cart does not entitle the owner to return of the Trail Fee.

C. **All golfers using their personal golf cart must at all times check in with the Golf Shop before taking their golf cart onto the course.** Appropriate fees must be paid for all guests in private carts before play commences. Golf Club Management will direct such persons to the appropriate starting point. No more than 2 persons per cart shall be allowed.

D. Only the owner of the golf cart who has complied with Section 8, Chapter IV of the District Rules and permanently residing adults within the household who have paid appropriate fees shall be entitled to use that person's personal golf cart on Golf Club property.

E. Only licensed golfers aged 16 and over shall be eligible to use a personal golf cart on Golf Club property. Such persons shall provide appropriate proof of age in the form of a valid driver's license if requested by Golf Club Management.

F. All personal golf cart users shall respect the privilege accorded them and shall operate the golf cart

in a safe and responsible manner. Golf carts shall be operated at safe speeds and only on appropriate areas of the Golf Course.

- G. Residents and non-residents must own and have an operational golf cart to pay annual or daily trail fees.
- H. Every effort must be made to minimize golf cart wear of the golf course. Players must adhere to posted restrictions/rules concerning golf cart proximity to greens and tees. Golf carts must be operated on cart paths around greens and tee areas. Players are generally encouraged to pair up with golfers in the same golf cart. Single riders that join groups during the round are also encouraged to pair up at the turn where feasible. Non-compliance with posted or written rules may result in loss of privileges as referenced in Section VI. A. Golf Club Management may restrict golf cart use per group due to course conditions.
- I. All personal golf carts must be removed from the course no later than 15 minutes prior to dusk.
- J. All regular play shall start on hole #1 unless authorized by the Golf Club Management.
- K. Violation of any of the above policies may result in cancellation of Trail Fee privileges without a return of the Trail Fee.

#### **VIII. USE OF CLUB-PROVIDED GOLF CARTS**

- A. Use of Golf Club golf carts shall be in accordance with Section 7, Chapter IV of the District Rules.

All golf cart fees are per person. Individuals may pay a fee for an additional rider. Single riders are encouraged to pair up with other single riders in the group to reduce wear and tear on the golf carts and the course whenever possible. The General Manager has the authority to require players to pair up when conditions warrant.

- B. Golf carts are obtained from the Golf Pro Shop. Golf cart rentals may be paid for by cash, local check, or by credit card. Rental fees are payable in advance.
- C. Club golf carts and rental golf clubs must be returned to the golf cart staging area immediately following play.

#### **IX. GENERAL GOLF CART RULES**

- A. Only golfers who are licensed drivers aged 16 and over shall be eligible to use a golf cart on golf course property. Such persons shall provide appropriate proof of age in the form of a valid driving license if requested by Golf Club Management.
- B. Golf carts shall be operated at safe speeds and only on appropriate areas of the Golf Club. Golf carts should not be taken onto private property. Golf cart rental customers are responsible for damage to golf carts that may have occurred during play and subsequent operation of the golf cart. Rental customers are required to report such damage to the pro-shop or cart facility staff. Complete contact information must be provided

prior to leaving the golf course.

C. No golf carts shall be allowed on the golf course later than 15 minutes before dusk. All rented carts must be returned prior to or at that time.

D. Golf Cart Rules

1. No more than two riders and two sets of golf clubs are permitted per golf cart. Each golfer must have their own bag and set of clubs.
2. Golf carts must stay on paths in the vicinity of all tees and greens.
3. Please keep golf carts on cart paths where provided or at least 60 feet from greens and a safe distance from slopes, water hazards, bunkers, and tee boxes.
4. Golf carts may not be used beyond the number of holes for which first rented.
5. Golf carts are not allowed off the golf course property.
6. Only beverages and coolers purchased from the Viera East Golf Club restaurant will be allowed on golf cart; exceptions to this policy are for documented medical reasons only.
7. Golf carts and rental golf clubs must be returned to the golf cart staging area immediately following play.
8. Golf Club Management reserves the right to refuse or cancel the use of a golf cart, without refunding any fees to any person(s) not following any golf cart rules or course regulations.
9. Riding spectators will be allowed along if appropriate golf cart fees have been paid and the space is available.
10. Juniors riding in a golf cart must be of a size that allows their feet to rest flat on the floorboard when seated. If not, approval from the Golf Club Management must be obtained. Golf Club Management reserves the right to refuse golf course use to any junior golfer.

**X. HANDICAP GOLF CART FLAG POLICY**

Golfers requiring the use of a handicap flag shall request the use of such from the Golf Club Management by presenting a copy of a valid DMV issued handicap parking decal (issued in the name of the decal owner) and a copy of the corresponding golfer's valid state issued driver's license.

- A. Golfers issued handicap flags are asked to stay on the concrete paths where provided around all tee boxes and greens whenever possible.
- B. All Golfers issued handicap flags must remain at least 30 feet from the edge of all greens and tee boxes. If for any reason, a golfer needs closer access to the tees and the greens, authorization may be given on a case by case basis as determined by Golf Club Management. If this type of authorization is granted a special type of handicap flag will be issued to the golfer.

- C. At no time should a golf cart be driven or parked between a greenside bunker and the green, or between a bulkhead and the green.
- D. The handicap flag must be clearly displayed on the golf cart at all times.
- E. When outside conditions dictate a closure of the fairways (i.e. too wet, annual overseeding), handicap flag play will not be allowed.
- F. Golfers desiring a daily handicap flag may request such flag from the golf shop staff. The golfer must leave either a valid resident I.D. card or valid state issued driver's license with the golf shop staff and a nominal refundable deposit may be required. The golfer requesting this daily handicap flag must show proof of a handicap valid state issued driver's license/I.D. card or a valid DMV issued handicap parking decal. If the issued handicap flag is lost, stolen, not returned or damaged, the deposit will not be refunded.

## **XI. GENERAL RULES AND REGULATIONS**

- A. U.S.G.A. rules govern all play, except where modified by local rules as created by professional golf staff. The U.S.G.A. handicap system is based on the assumption that every player will endeavor to make the best score that he or she can in every round played and will report every acceptable round for handicap purposes.
- B. All golfers must register and pay appropriate fees in the Golf Pro Shop prior to play.
- C. All golfers must have their own bag and golf clubs. Rentals are available.
- D. Proper attire is required. (See Dress Code.)
- E. Slow Play - In the interest of all, golfers should play at a pace which is consistent with the day's pace of play and which positions the group within ½ hole of the group preceding. Groups are encouraged to play when ready and play without delay. Player Assistants are in control of all play on the golf course. If a group has fallen out of position and has interfered with the pace of the following group or groups, they will be asked to increase their pace of play. If this has not been accomplished within a reasonable amount of time, the Player Assistant may:
  - Have the group step aside and allow the group behind to play through.
  - Ask the group to cease play and reposition themselves directly behind the group in front of them.
  - If a group is unable to maintain a proper pace after such actions have taken place, they may be asked to leave the golf course and come back at a time more suitable to such a pace.

Proper "Pace of Play" is 4 hours and 14 minutes based on the USGA pace rating for the golf course. Proper pace of play is also dependent on the pace of play of those players ahead. Groups recognizing that they are a hole or more behind the group ahead should make every effort to improve their pace of play in order to finish in less than 4 hours and 14 minutes.

- F. Golfers are allowed to retrieve his/her golf ball lost on that hole on that day of play. U.S. G.A. Rules allow you up to 5 minutes to search for a lost ball on the hole of play only. If ball is not readily identifiable and retrievable, player must abandon search. Ball hawking is not permitted at any time. Play must not be delayed. Players not abiding may be asked to leave the course.

- G. Private beverage coolers are prohibited, unless required for medical reasons.
- H. Please repair ball marks, rake bunkers and fill divots with the sand that is provided on golf carts.
- I. Walking is permitted after 2:00 P.M. Monday through Thursday only. Walking will not be permitted January 1st thru March 31<sup>st</sup> or when course conditions do not permit. Electric golf cart usage is mandatory at all other times.
- J. Practice, with the exception of instruction from the professional golf staff, must be confined to the Practice Areas/Range/Green. All practice areas are supervised by the professional golf staff and availability shall be at their discretion. All golfers using the front practice range or the rear practice tee, bunker and/or putting green must register with the golf shop prior to practice. Use of personal golf balls is permitted at practice area at rear of driving range for short game practice for all CDD Residents and public players registered to play golf. Other practice may be approved based on availability and at the discretion of the golf operations staff. All other golfers using the practice area must pay in advance for use of club practice balls. Club practice balls, tokens, and baskets cannot be removed from practice facility.
- K. The Golf Club Management has total control of all pairings and play on the golf course. Golfers or guests not abiding with staff requests may be asked to leave without entitlement to a refund or rain check.
- L. Bicycles, skateboards, and roller blades are not allowed on cart paths, parking lot or Clubhouse area.
- M. Except for service animals (such as Seeing Eye dogs), pets are not permitted on the course facilities or club grounds at any time.

## **XI. TOURNAMENTS**

- A. All tournament play shall be in accordance with Section 16, Chapter IV of the District Rules.
- B. The Golf Club leases (to a third party) a restaurant to provide food for patrons. Patrons of the Golf Club are requested to refrain from bringing food with them for tournament participants. However, where charitable organizations request authorization to bring donated food to the course for tournament participants, Golf Club Management may utilize discretion in allowing this to occur provided an adequate set up/service fee is paid. Set up/service fees should take into consideration the number of tournament participants and Golf Club staffing requirements.
- C. The Golf Club leases (to a third party) a bar providing beer, wine, liquor, and non-alcoholic beverages to its patrons. In the discretion of the Golf Club Management, tournament sponsors may arrange for alternative beverage service. Payments of appropriate fees (corkage fees) for this privilege are required.

## **XII. COURSE CLOSING**

If for any reason the golf course is closed for the entire day, all golf reservations for that day will be canceled. If the course is closed temporarily for a period of time due to frost, fog or rain, tee time reservations will be honored beginning at the time the course was closed for play. Tee times will resume where they were left off.

- A. The golf course may be closed for the following reasons:
  - Lightning – The Viera East Golf Club is equipped with the Thorguard Lightning Prediction System

with course alert sirens. If the Thorguard system predicts dangerous lightning in our area the Thorguard system will automatically send a signal to the course alert sirens to warn players of dangerous lightning on the golf course grounds. Lightning is a severe hazard that must be taken seriously. ALL players must immediately stop play and seek shelter at the clubhouse any time they believe lightning threatens them, even if a signal has not been sounded.

**Viera East Golf Club uses the following signals:**

**ONE prolonged horn blast:**

**DISCONTINUE PLAY IMMEDIATELY**

**All players must leave the golf course and practice areas and return to the Clubhouse immediately.**

**THREE consecutive horn blasts:**

**RESUMPTION OF PLAY**

**All activity may resume on the course and practice areas.**

- Excessive Rainfall - excessive rainfall would be defined by puddles on the greens, fairways and cart paths, or by a golf cart leaving tracks that are damaging to the turf. The course should be closed for a period of time long enough to prevent damage to the course and ensure customer satisfaction with their playing experience. The period of time will vary by amount of rain and course condition prior to the rain.
- Course Maintenance - course closure for maintenance will be scheduled in advance. Closure will occur ONLY if the work being done could not be completed in a timely manner with play on the course. Examples would be aerification or major rebuilding work.
- Hurricanes or other Disasters - the course will be closed in advance of an oncoming hurricane allowing enough time for personnel to complete preparations and evacuate safely. The course will re-open only after the storm has passed, the buildings are inspected, and the course is playable. Reasonable time will be allowed for any clean-up necessary to ensure all persons' safety.

In the event of a temporary closing, all departments will be open for normal business hours. For extended course closure of more than four hours, the golf shop will remain open until 4:30 P.M. All other departments' personnel will be de-staffed.

### **XIII. RAIN CHECK POLICY**

The Golf Club Management may, in their discretion, close the course during times when play would be dangerous to either persons or the course. There is no obligation to close the course because of inclement weather. All golf play shall be at the player's own risk. A voucher for replay will be issued by the Golf Club Management when inclement weather restricts play on the golf course based on the number of un-played holes.

The Golf Club Management is under no obligation to issue a rain check for reasons other than inclement weather.

### **XIV. GOLF MAINTENANCE AND LANDSCAPING**



The Golf Course Superintendent will be responsible for the development of all golf course landscaping programs and installation or removal of all material. Requests by residents for landscaping to be placed on golf course property must be made in writing to the Golf Club General Manager, who will consult with the Golf Course Superintendent and evaluate the request. The Golf Staff will make the decision on the request and reply to the resident. The cost of any residential request will be the responsibility of the resident, to include material, installation, and additional costs during establishment period.

# SECTION 2



**Viera East**  
Golf Club



Viera East Golf Club Rate Schedule

(Fiscal Year 2024)

Attachment "A", Chapter IV:

## DAILY GOLF RATES

### FALL SEASON (October 16, 2023 - December 31, 2023)

Weekday	PUBLIC	PUBLIC 9	Loyalty 18	Loyalty 9	CDD 18	CDD 9
AM	\$68.10	\$45.60	\$54.50	\$36.50	\$47.70	\$31.90
Mid-Day	\$61.20	\$41.00	\$49.00	\$32.80	\$42.80	\$28.70
PM	\$51.40	\$34.40	\$41.10	\$27.50	\$36.00	\$24.10
Weekend	PUBLIC	PUBLIC 9	Loyalty 18	Loyalty 9	CDD 18	CDD 9
AM	\$72.60	\$48.60	\$58.10	\$38.90	\$43.60	\$29.20
Mid-Day	\$66.80	\$44.70	\$53.40	\$35.80	\$40.10	\$26.80
PM	\$53.50	\$35.90	\$42.80	\$28.70	\$32.10	\$21.50

### PEAK SEASON (January 1, 2024 - April 15, 2024)

Weekday	PUBLIC	PUBLIC 9	Loyalty 18	Loyalty 9	CDD 18	CDD 9
AM	\$79.20	\$53.10	\$63.40	\$42.50	\$55.40	\$37.20
Mid-Day	\$72.60	\$48.60	\$58.10	\$38.90	\$50.80	\$34.00
PM	\$54.60	\$36.40	\$43.70	\$29.10	\$38.20	\$25.50
Twilight	\$43.50	\$29.10	\$34.80	\$23.30	\$30.50	\$20.40
Weekend	PUBLIC	PUBLIC 9	Loyalty 18	Loyalty 9	CDD 18	CDD 9
AM	\$81.40	\$54.50	\$65.10	\$43.60	\$48.80	\$32.70
Mid-Day	\$74.70	\$50.10	\$59.80	\$40.10	\$44.80	\$30.10
PM	\$56.90	\$38.10	\$45.50	\$30.50	\$34.10	\$22.90
Twilight	\$45.80	\$30.70	\$36.60	\$24.60	\$27.50	\$18.40

### SPRING SEASON (April 16, 2024 - May 31, 2024)

Weekday	PUBLIC	PUBLIC 9	Loyalty 18	Loyalty 9	CDD 18	CDD 9
AM	\$68.10	\$45.60	\$54.50	\$36.50	\$47.70	\$31.90
Mid-Day	\$61.20	\$41.00	\$49.00	\$32.80	\$42.80	\$28.70
PM	\$51.40	\$34.40	\$41.10	\$27.50	\$36.00	\$24.10
Twilight	\$37.00	\$24.50	\$29.60	\$19.60	\$25.90	\$17.20
Weekend	PUBLIC	PUBLIC 9	Loyalty 18	Loyalty 9	CDD 18	CDD 9
AM	\$72.60	\$48.60	\$58.10	\$38.90	\$43.60	\$29.20
Mid-Day	\$66.80	\$44.70	\$53.40	\$35.80	\$40.10	\$26.80
PM	\$53.50	\$35.90	\$42.80	\$28.70	\$32.10	\$21.50
Twilight	\$38.00	\$25.00	\$30.40	\$20.00	\$22.80	\$15.00

### SUMMER SEASON (June 1, 2024 - October 15, 2024)

Weekday	PUBLIC	PUBLIC 9	Loyalty 18	Loyalty 9	CDD 18	CDD 9
AM	\$61.50	\$40.60	\$49.20	\$32.50	\$43.10	\$28.40
Mid-Day	\$54.70	\$36.10	\$43.80	\$28.90	\$38.30	\$25.30
PM	\$50.20	\$33.20	\$40.20	\$26.60	\$35.10	\$23.20
Twilight	\$39.10	\$25.80	\$31.30	\$20.60	\$27.40	\$18.10
Weekend	PUBLIC	PUBLIC 9	Loyalty 18	Loyalty 9	CDD 18	CDD 9
AM	\$66.00	\$43.60	\$52.80	\$34.90	\$39.60	\$26.20
Mid-Day	\$60.30	\$39.80	\$48.20	\$31.80	\$36.20	\$23.90
PM	\$51.40	\$33.90	\$41.10	\$27.10	\$30.80	\$20.30
Twilight	\$40.20	\$26.50	\$32.20	\$21.20	\$24.10	\$15.90

- \* Weekend rates effective Friday - Sunday
- \* Weekday rates effective Monday - Thursday
- \* All rates above include the cart fee and are per player
- \* All Rates are subject to change at any time and applicable Florida sales tax
- \* Active Military or Veterans 10% off Daily Rates
- \* Replay Rates - Spring/Fall Season \$20, Season \$25, Off Season \$15
- \* Viera East CDD Residents receive 30-40% off Public Rate.
- \* Loyalty Program receives 20% off Public Rate.

# Viera East Rate Schedule (Fiscal Year 2024)

Attachment "A", Chapter IV: Rates, Fees & Charges

<b>Green Fees</b>							
18 Holes	See Daily Rate Schedule Page 2					See Daily Rate Schedule Page 2	
Walking Rates (Mon-Thurs after 2:00 PM except Holidays) (No Walking Jan 1 - March 31)		\$18.00				\$18.00	
9 Holes (AM League Play Only)		\$21.00				\$22.00	
<b>Golf Cart Fees</b>							
18 Holes	Pre-Pay \$17.00 all others \$23.00					Pre-Pay \$17.00 all others \$23.00	
9 Holes	\$14.00					\$14.00	
<b>Miscellaneous</b>							
Corporate Golf Booklet		\$600				\$600	
Rental Clubs 18 Holes		\$15 - \$50				\$15 - \$50	
<b>Range Balls (Does Not Include Sales Tax)</b>							
Warm Up Basket 15 Practice Balls		\$2.90				\$3.20	
Small Basket 30 Practice Balls		\$5.70				\$6.40	
Medium Basket 60 Practice Balls		\$8.60				\$9.50	
Large Basket 90 Practice Balls		\$10.50				\$11.60	
Annual Season Pass Range Plan		\$397.50				\$437.25	
<b>Junior Rates (16 years and under)</b>							
Riding	50% off morning rate / after 12:00 \$5.00 off the rate					50% off morning rate / after 12:00 \$5.00 off the rate	
Walking (Mon-Thurs; except holidays and January 1 - March 31)	25% off adult walking rates					25% off adult walking rates	
<b>Loyalty Program</b>							
Single - Includes a warm up bucket of 15 balls each paid round	N/A			N/A		\$109.00	N/A
<b>League after 5:00 PM (May 16 - Nov 15)</b>							
9 Holes		\$24.00				\$24.00	
		\$19.00				\$19.00	
<b>Season Pass *</b>							
	<b>CDD Resident Rate</b>	<b>CURRENT RATE</b>	<b>2% CASH DISCOUNT</b>	<b>CURRENT RATE</b>	<b>2% CASH DISCOUNT</b>	<b>Non-CDD Resident</b>	<b>CURRENT RATE</b>
							<b>2% CASH DISCOUNT</b>
6 Months - Green Fees w/ Trail Fee		\$2,507.65	\$2,457.50	\$3,135.15	\$3,072.45		\$3,072.45
6 Months - Green Fees with Annual Cart		\$2,912.11	\$2,853.87	\$3,640.14	\$3,567.34		\$3,567.34
6 Months - Green Fees (Daily Cart Fee \$16)		\$1,536.95	\$1,506.21	\$2,054.66	\$2,013.57		\$2,013.57
12 Months - Green Fees w/ Trail Fee		\$3,582.36	\$3,510.71	\$4,477.95	\$4,388.39		\$4,388.39
12 Months - Green Fees with Annual Cart		\$4,160.16	\$4,076.96	\$5,200.20	\$5,096.20		\$5,096.20
12 Months - Green Fees (Daily Cart Fee \$16)		\$2,195.64	\$2,151.73	\$2,935.22	\$2,876.52		\$2,876.52
<p>\$15 Surcharge applies to all prepay programs for Sat, Sun &amp; Holiday play before 2 PM October through March or before 12 PM April through September</p> <p>All rates are subject to change at any time</p> <p>Non-Resident Prepaid Customers (having previously paid the \$750 recreation fee) pay an additional up charge not to exceed the current years assessment for the golf course</p> <p>* Rate includes Florida state sales tax of 6%</p>							

**Viera East Golf Club Range of Rates  
FISCAL YEAR 2024**



**Attachement "A", Chapter IV: Rates, Fees & Charges**

	<b>Range of Rates</b>
<b>Green Fees</b>	
18 Holes	\$1-\$85
<b>Cart Rental</b>	
Cart/pp/9 holes	\$5-\$14
Cart/pp/18 Holes	\$7-\$20
Cart/public/18 holes	\$7-\$20
<b>Miscellaneous</b>	
Rental Clubs	\$15-\$50
Driving Range	\$1-\$25
<b>League Play</b>	
9 Holes w/ Cart	\$10-\$25
<b>Junior Golf Fee</b>	
18 Holes	\$11-\$50
<b>Prepaid Season Pass</b>	
12 Months	\$2,000-\$5,500
6 Months	\$1,500-\$3,800

# SECTION B

# SECTION 1

## RESOLUTION 2023-07

### **THE ANNUAL APPROPRIATION RESOLUTION OF THE VIERA EAST COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the District Manager has, prior to the fifteenth (15<sup>th</sup>) day in June, 2023, submitted to the Board of Supervisors (“**Board**”) of the Viera East Community Development District (“**District**”) proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“**Fiscal Year 2023/2024**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

**WHEREAS**, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

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

**WHEREAS**, the District Manager posted the Proposed Budget on the District’s website at least two days before the public hearing; and

**WHEREAS**, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1<sup>st</sup> of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

**WHEREAS**, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

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

**SECTION 1. BUDGET**



- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. The Proposed Budget, attached hereto as **Exhibit “A,”** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (“**Adopted Budget**”), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District’s Local Records Office and identified as “The Budget for the Windward Community Development District for the Fiscal Year Ending September 30, 2024.”
- d. The Adopted Budget shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption, and shall remain on the website for at least two (2) years.

**SECTION 2. APPROPRIATIONS**

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2023/2024, the sum of \$\_\_\_\_\_ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ _____
CAPITAL RESERVE FUND	\$ _____
DEBT SERVICE- SERIES 2020	\$ _____
FOOD AND BEVERAGE	\$ _____
GOLF COURSE	\$ _____
TOTAL ALL FUNDS	\$ _____

**SECTION 3. BUDGET AMENDMENTS**

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2023/2024 or within sixty (60) days following the end of the Fiscal Year 2023/2024 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.
- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District’s website within five (5) days after adoption and remain on the website for at least two (2) years.

**SECTION 4. EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED THIS 24th DAY OF AUGUST 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**

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

<b>Actual FY 2022</b>	<b>Adopted Budget FY 2023</b>	<b>Actual Thru 7/31/23</b>	<b>Projected Next 2 Months</b>	<b>Total Projected @ 9/30/23</b>	<b>Proposed Budget FY 2024</b>
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*Revenues*

Maintenance Assessments	\$808,157	\$1,378,973	\$1,378,973	\$0	\$1,378,973	\$ 1,378,973
Golf Course Administrative Services	\$56,280	\$56,280	\$46,900	\$9,380	\$56,280	\$56,280
Donations for Park Materials	\$5,975	\$5,000	\$0	\$250	\$250	\$5,000
Miscellaneous Income- Farmers Market	\$14,078	\$20,000	\$24,672	\$750	\$25,422	\$20,000
Interest Income	\$55	\$100	\$1	\$0	\$1	\$100

**Total Revenues**

<b>\$884,544</b>	<b>\$1,460,353</b>	<b>\$1,450,546</b>	<b>\$10,380</b>	<b>\$1,460,926</b>	<b>\$1,460,353</b>
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*Administrative Expenditures*

Supervisors Fees	\$26,933	\$30,519	\$21,820	\$4,364	\$26,184	\$30,519
Engineering Fees	\$3,430	\$5,000	\$1,288	\$258	\$1,546	\$5,000
Attorney's Fees	\$20,558	\$20,000	\$12,466	\$2,493	\$14,959	\$20,000
Dissemination	\$1,000	\$1,000	\$833	\$167	\$1,000	\$1,000
Trustee Fees	\$4,041	\$5,600	\$4,667	\$933	\$5,600	\$5,600
Annual Audit	\$7,500	\$6,500	\$5,417	\$11,083	\$16,500	\$14,000
Collection Agent	\$2,500	\$2,500	\$2,083	\$417	\$2,500	\$2,500
Management Fees	\$103,454	\$106,557	\$88,798	\$17,760	\$106,557	\$109,754
Postage	\$2,101	\$1,500	\$1,195	\$239	\$1,434	\$2,000
Printing & Binding	\$5,280	\$3,500	\$780	\$156	\$936	\$2,500
Insurance- Liability	\$6,996	\$9,607	\$7,344	\$1,469	\$8,813	\$10,368
Legal Advertising	\$12,687	\$1,500	\$2,055	\$411	\$2,466	\$2,500
Other Current Charges	\$277	\$1,500	\$595	\$119	\$714	\$750
Office Supplies	\$200	\$1,500	\$103	\$21	\$123	\$1,500
Dues & Licenses	\$175	\$175	\$175	\$0	\$175	\$175
Information Technology	\$4,250	\$4,378	\$3,648	\$730	\$4,378	\$4,509

**Total Administrative**

<b>\$201,382</b>	<b>\$201,336</b>	<b>\$153,266</b>	<b>\$40,618</b>	<b>\$193,884</b>	<b>\$212,675</b>
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*Operating Expenditures*

Salaries	\$155,761	\$159,817	\$126,221	\$25,244	\$151,465	\$168,699
Administration Fee	\$1,113	\$1,354	\$885	\$177	\$1,062	\$1,228
FICA Expense	\$11,229	\$12,226	\$10,025	\$2,005	\$12,030	\$12,905
Health Insurance	\$17,299	\$23,159	\$12,853	\$2,571	\$15,424	\$10,000
Workers Compensation	\$2,458	\$3,132	\$1,884	\$377	\$2,260	\$3,348
Unemployment	\$681	\$1,078	\$581	\$116	\$697	\$1,078
Retirement Contribution	\$0	\$0	\$0	\$0	\$0	\$5,061
Other Contractual	\$13,364	\$12,000	\$7,474	\$1,495	\$8,969	\$12,000
Marketing- Lifestyle/Amenities	\$19,110	\$18,000	\$28,031	\$10,000	\$38,031	\$75,000
Training	\$0	\$500	\$225	\$45	\$270	\$0
Uniforms	\$0	\$500	\$263	\$53	\$315	\$500
Bonus Program	\$0	\$0	\$40,166	\$0	\$40,166	\$0

**Total Operating**

<b>\$221,015</b>	<b>\$231,766</b>	<b>\$228,607</b>	<b>\$42,082</b>	<b>\$270,690</b>	<b>\$289,819</b>
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*Maintenance Expenditures*

Canal Maintenance	\$9,990	\$14,000	\$9,990	\$0	\$9,990	\$14,000
Lake Bank Restoration	\$24,000	\$30,000	\$0	\$0	\$0	\$164,000
Lake Bank Education Project	\$0	\$0	\$0	\$0	\$0	\$8,000
Environmental Services	\$2,857	\$20,000	\$1,677	\$7,500	\$9,177	\$20,000
Water Management System	\$113,947	\$115,000	\$103,804	\$20,761	\$124,565	\$132,000
Midge Control	\$0	\$10,000	\$0	\$4,000	\$4,000	\$10,000
Contingencies	\$3,157	\$2,000	\$1,650	\$330	\$1,980	\$2,000
Fire Line Management	\$2,000	\$3,500	\$0	\$750	\$750	\$3,500
Basin Repair	\$117	\$3,000	\$57	\$750	\$807	\$3,000

**Total Maintenance**

<b>\$156,068</b>	<b>\$197,500</b>	<b>\$117,177</b>	<b>\$34,091</b>	<b>\$151,268</b>	<b>\$356,500</b>
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**Viera East  
Community Development District  
General Fund  
Proposed Operating Budget  
Fiscal Year 2024**

	<b>Actual FY 2022</b>	<b>Adopted Budget FY 2023</b>	<b>Actual Thru 7/31/23</b>	<b>Projected Next 2 Months</b>	<b>Total Projected @ 9/30/23</b>	<b>Proposed Budget FY 2024</b>
<i>Grounds Maintenance Expenditures</i>						
Salaries	\$134,363	\$176,074	\$128,046	\$25,609	\$153,655	\$222,718
Administrative Fees	\$2,226	\$3,010	\$1,656	\$331	\$1,988	\$2,320
FICA	\$9,836	\$13,970	\$10,226	\$2,045	\$12,272	\$18,958
Health Insurance	\$18,182	\$31,692	\$16,576	\$3,315	\$19,892	\$17,975
Workers Compensation	\$2,188	\$3,601	\$1,948	\$390	\$2,338	\$4,420
Unemployment	\$897	\$2,734	\$1,260	\$252	\$1,512	\$2,484
Retirement Contribution	\$0	\$0	\$0	\$0	\$0	\$6,682
Telephone	\$7,286	\$7,020	\$8,700	\$1,740	\$10,440	\$13,000
Utilities	\$9,600	\$10,032	\$7,262	\$1,452	\$8,715	\$15,000
Property Appraiser	\$1,989	\$1,990	\$2,202	\$0	\$2,202	\$1,990
Insurance- Property	\$2,635	\$2,479	\$2,405	\$481	\$2,886	\$3,411
Repairs	\$20,754	\$20,000	\$16,619	\$3,324	\$19,942	\$25,000
Fuel	\$21,478	\$21,000	\$15,816	\$3,163	\$18,980	\$21,000
Park Maintenance	\$12,838	\$17,500	\$27,200	\$5,440	\$32,640	\$45,000
Sidewalk Repair	\$0	\$10,000	\$6,057	\$1,211	\$7,268	\$10,000
Chemicals	\$3,309	\$4,000	\$1,431	\$286	\$1,717	\$4,000
Contingencies	\$3,857	\$4,000	\$635	\$127	\$762	\$5,000
Refuse	\$6,820	\$6,000	\$7,800	\$1,560	\$9,360	\$12,000
Office Supplies	\$0	\$750	\$0	\$250	\$250	\$500
Uniforms	\$3,378	\$3,000	\$2,650	\$530	\$3,179	\$3,000
Fire Alarm System	\$6,139	\$7,500	\$4,757	\$951	\$5,709	\$7,500
Rain Bird Pump System	\$28,041	\$27,581	\$23,444	\$4,689	\$28,132	\$27,585
Park Materials	\$2,773	\$10,000	\$0	\$2,000	\$2,000	\$10,000
Bay Hill Flow Way Maintenance	\$0	\$25,000	\$0	\$10,000	\$10,000	\$25,000
Maintenance Reserve- Transfer Out	\$5,000	\$420,817	\$420,817	\$0	\$420,817	\$96,816
Maintenance Reserve- Transfer Out (Excess)	\$0	\$0	\$0	\$68,428	\$68,428	\$0
<b>Total Grounds Expenditures</b>	<b>\$303,588</b>	<b>\$829,751</b>	<b>\$707,508</b>	<b>\$137,576</b>	<b>\$845,085</b>	<b>\$601,359</b>
<b>Total Expenses</b>	<b>\$882,053</b>	<b>\$1,460,353</b>	<b>\$1,206,559</b>	<b>\$254,367</b>	<b>\$1,460,926</b>	<b>\$1,460,353</b>
<b>Excess Revenue/(Expenditures)</b>	<b>\$2,491</b>	<b>\$0</b>	<b>\$243,987</b>	<b>(\$243,987)</b>	<b>\$0</b>	<b>\$0</b>

	<b>FY 2023</b>	<b>FY 2024</b>
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	<b>\$ 1,466,993</b>	<b>\$ 1,466,993</b>
Assessable Units - Residential	4,204	4,204
Assessable Units - Non-Residential	1,869	1,869
Total Units	<b>6,073</b>	<b>6,073</b>
Gross Assessment per Unit - General Fund	\$ 236	\$ 236
Gross Assessment per Unit - Recreation	\$ 129	\$ 129
Gross Assessment per Unit - Debt Service	\$ 139	\$ 139
	<b>\$ 504</b>	<b>\$ 504</b>

# 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

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

##### 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
<b>Total</b>	<b>\$ 10,368</b>	<b>\$ 3,411</b>	<b>\$ 13,779</b>



# 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 7% 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

# Viera East

## Community Development District

### General Fund Budget

Workers Compensation

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

Unemployment

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

Other Contractual

Miscellaneous fees and contracts incurred for the District.

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

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. This also includes all ads in the Viera Voice for the CDD golf course.

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	\$ 4,371	\$ 52,448
Wingate & Auburn Lake Aquatic Weed Control	\$ 895	\$ 10,743
Bayhill Wetland Maintenance	\$ 420	\$ 5,040
Natural Vegetation Management (Bi-Monthly)	\$ 220	\$ 1,320
Aquatic Weed Control	\$ 4,518	\$ 54,212
Header Canal Maintenance (Quarterly)	\$ 1,700	\$ 6,800
Unanticipated Repairs/Improvements		\$ 1,437
<b>Total</b>	<b>\$ 12,124</b>	<b>\$ 132,000</b>

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.

# Viera East

## Community Development District

### General Fund Budget

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).

**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 7% 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.

<b>Provider</b>	<b>Policy Number</b>	<b>Insurance Description</b>
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.

<b>Vendor</b>	<b>Monthly Amount</b>	<b>Annual Amount</b>
Fusion	\$ 1,000	\$ 12,000
Contingency		\$ 1,000
<b>Total</b>		<b>\$ 13,000</b>

# 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.

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

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.

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

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.

# Viera East

## Community Development District

### General Fund Budget

Contingencies

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

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
<b>Total</b>			<b>\$ 9,500</b>

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
Contingency		\$ 376
<b>Total</b>		<b>\$ 3,000</b>

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
<b>Total Annual Budget</b>		<b>\$ 7,500</b>

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
<b>Total Annual Budget</b>		<b>\$ 27,581</b>

# Viera East

## Community Development District

### General Fund Budget

#### 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
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*Revenues*

Beginning Fund Balance	\$848,174	\$837,933	\$0	\$837,933	\$1,570,109
Interest Income	\$500	\$4,872	\$300	\$5,172	\$500
Reserve Funding - Transfer In (General)	\$420,817	\$420,817	\$0	\$420,817	\$96,816
Reserve Funding - Transfer In (Golf)	\$252,806	\$252,806	\$0	\$252,806	\$140,691
Reserve Funding - Transfer In (General Excess)	\$0	\$0	\$68,428	\$68,428	\$0
Reserve Funding - Transfer In (Golf Excess)	\$0	\$0	\$0	\$0	\$0

<b>Total Revenues</b>	<b>\$1,522,297</b>	<b>\$1,516,428</b>	<b>\$68,728</b>	<b>\$1,585,157</b>	<b>\$1,808,117</b>
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*Expenditures*

Capital Outlay	\$100,000	\$14,997	\$0	\$14,997	\$100,000
Truck Maintenance	\$25,000	\$0	\$0	\$0	\$25,000
Sign Project	\$0	\$0	\$0	\$0	\$20,000
Bank Fees	\$0	\$30	\$20	\$50	\$0

<b>Total Expenditures</b>	<b>\$125,000</b>	<b>\$15,027</b>	<b>\$20</b>	<b>\$15,047</b>	<b>\$145,000</b>
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<b>Excess Revenues (Expenditures)</b>	<b>\$1,397,297</b>	<b>\$1,501,401</b>	<b>\$68,708</b>	<b>\$1,570,109</b>	<b>\$1,663,117</b>
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<b>Potential Capital Reserve Split</b>			
	<u>General Fund</u>	<u>Golf Course</u>	<u>Total</u>
Beginning Balance- 9/30/22	\$ 276,518	\$ 561,415	\$ 837,933
Interest Income	\$ -	\$ -	\$ 5,172
FY23 Contributions	\$ 420,817	\$ -	\$ 420,817
FY22 Gross Profit	\$ -	\$ -	\$ -
FY23 Projected Excess	\$ 68,428	\$ -	\$ 68,428
FY23 Expenses	\$ -	\$ -	\$ (15,047)
<b>Projected Excess Revenue Fund End of FY23</b>	<b>\$ 765,764</b>	<b>\$ 561,415</b>	<b>\$ 1,317,303</b>



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

Adopted Budget FY 2023	Actual Thru 7/31/23	Projected Next 2 Months	Total Projected @ 9/30/23	Adopted Budget FY 2024
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Revenues

Special Assessments	\$ 655,615	\$ 655,615	\$ -	\$ 655,615	\$ 655,615
Interest Income	\$ 500	\$ 5,402	\$ 300	\$ 5,702	\$ 500
Beginning Fund Balance	\$ 90,346	\$ 87,794	\$ -	\$ 87,794	\$ 93,497

<b>Total Revenues</b>	<b>\$ 746,461</b>	<b>\$ 748,812</b>	<b>\$ 300</b>	<b>\$ 749,112</b>	<b>\$ 749,612</b>
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Expenditures

Series 2020

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

<b>Total Expenditures</b>	<b>\$ 655,615</b>	<b>\$ 655,615</b>	<b>\$ -</b>	<b>\$ 655,615</b>	<b>\$ 646,115</b>
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<b>Excess Revenues (Expenditures)</b>	<b>\$ 90,846</b>	<b>\$ 93,197</b>	<b>\$ 300</b>	<b>\$ 93,497</b>	<b>\$ 103,497</b>
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\* 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
<b>Net Annual Assessment</b>		<b>4,408.30</b>	<b>5,021.20</b>			<b>\$ 655,615.00</b>

**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 7/31/23	Projected Next 2 Months	Total Projected @ 9/30/23	Proposed Budget FY 2024
<b>Revenues</b>						
Food Sales	\$245,091	\$290,000	\$302,989	\$60,598	\$363,587	\$334,093
Snack Sales	\$781	\$20,000	\$6,977	\$1,395	\$8,372	\$10,000
Beverage Sales	\$37,644	\$29,250	\$39,406	\$7,881	\$47,287	\$31,005
Beer Sales	\$141,813	\$169,000	\$143,956	\$28,791	\$172,748	\$179,140
Wine Sales	\$9,309	\$11,700	\$5,093	\$1,019	\$6,112	\$12,402
Liquor Sales	\$80,447	\$87,000	\$98,142	\$19,628	\$117,771	\$92,220
<b>Total Revenues</b>	<b>\$515,085</b>	<b>\$606,950</b>	<b>\$596,564</b>	<b>\$119,313</b>	<b>\$715,877</b>	<b>\$658,860</b>
<b>Restaurant Expenditures</b>						
Restaurant Manager Contract	\$65,000	\$65,000	\$54,167	\$10,833	\$65,000	\$65,000
Salaries	\$137,201	\$164,037	\$154,898	\$25,000	\$179,898	\$183,610
Administrative Fee	\$6,420	\$8,832	\$6,263	\$1,253	\$7,515	\$8,034
FICA Expense	\$15,530	\$12,166	\$19,172	\$3,834	\$23,006	\$15,217
Health Insurance	\$14,627	\$20,243	\$8,530	\$1,706	\$10,236	\$8,813
Workers Compensation	\$2,168	\$3,048	\$2,315	\$463	\$2,778	\$2,336
Unemployment	\$4,739	\$5,408	\$5,434	\$1,087	\$6,521	\$5,750
Telephone	\$3,228	\$3,200	\$4,392	\$878	\$5,270	\$5,250
Utilities	\$11,301	\$12,000	\$9,073	\$1,815	\$10,888	\$10,000
Pest Control	\$1,069	\$1,200	\$1,027	\$205	\$1,233	\$1,200
Merchant Fees	\$0	\$0	\$22,532	\$4,506	\$27,038	\$27,500
Equipment Lease	\$1,394	\$1,300	\$1,511	\$302	\$1,813	\$1,500
Repairs	\$7,016	\$7,500	\$9,569	\$1,914	\$11,483	\$0
Kitchen Equipment/Supplies	\$6,844	\$3,000	\$1,599	\$320	\$1,919	\$3,000
Paper & Plastic Supplies	\$9,067	\$10,000	\$10,750	\$2,150	\$12,900	\$10,000
Operating Supplies	\$25,849	\$30,000	\$18,041	\$3,608	\$21,650	\$25,000
First Aid	\$206	\$500	\$0	\$150	\$150	\$500
Entertainment	\$14,105	\$10,000	\$14,450	\$2,890	\$17,340	\$14,400
Delivery/Gas	\$3,857	\$5,000	\$5,674	\$1,135	\$6,809	\$6,000
Uniforms	\$474	\$1,000	\$0	\$0	\$0	\$0
Dues & License	\$4,799	\$5,000	\$8,618	\$1,724	\$10,342	\$5,000
<b>Total Restaurant Expenditures</b>	<b>\$334,893</b>	<b>\$368,434</b>	<b>\$358,015</b>	<b>\$65,774</b>	<b>\$423,789</b>	<b>\$398,110</b>
<b>Cost of Goods Sold</b>						
Food Cost	\$105,765	\$124,000	\$139,620	\$27,924	\$167,544	\$132,750
Snack Cost	\$7,657	\$10,000	\$2,641	\$528	\$3,169	\$5,000
Beverage Cost	\$19,777	\$11,700	\$16,578	\$3,316	\$19,894	\$16,000
Beer Cost	\$61,958	\$59,150	\$65,219	\$13,044	\$78,262	\$71,000
Wine Cost	\$4,224	\$4,095	\$3,750	\$750	\$4,500	\$5,000
Liquor Cost	\$25,650	\$26,100	\$34,731	\$6,946	\$41,678	\$31,000
<b>Total Cost of Goods Sold</b>	<b>\$225,031</b>	<b>\$235,045</b>	<b>\$262,540</b>	<b>\$52,508</b>	<b>\$315,047</b>	<b>\$260,750</b>
<b>Total Revenues</b>	<b>\$515,085</b>	<b>\$606,950</b>	<b>\$596,564</b>	<b>\$119,313</b>	<b>\$715,877</b>	<b>\$658,860</b>
<b>Total Expenditures</b>	<b>\$559,923</b>	<b>\$603,479</b>	<b>\$620,555</b>	<b>\$118,281</b>	<b>\$738,836</b>	<b>\$658,860</b>
<b>Operating Income (Loss)</b>	<b>(\$44,838)</b>	<b>\$3,471</b>	<b>(\$23,991)</b>	<b>\$1,031</b>	<b>(\$22,960)</b>	<b>\$0</b>
<b>Non Operating Revenues/(Expenditures)</b>						
Interfund Transfer Out- Golf Course	\$0	(\$3,471)	\$0	\$0	\$0	\$0
Interfund Transfer In- Golf Course	\$0	\$0	\$0	\$22,960	\$22,960	\$0
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>\$0</b>	<b>(\$3,471)</b>	<b>\$0</b>	<b>\$22,960</b>	<b>\$22,960</b>	<b>\$0</b>
<b>Net Non Operating Income / (Loss)</b>	<b>(\$44,838)</b>	<b>\$0</b>	<b>(\$23,991)</b>	<b>\$23,991</b>	<b>(\$0)</b>	<b>\$0</b>

# 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 7% 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
Contengency		\$ 198
<b>Total</b>		<b>\$ 5,250</b>

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
<b>Total</b>			<b>\$ 12,000</b>

# Viera East

## Community Development District

### Food & Beverage Operating Budget

Pest Control

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

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

Equipment Lease

The estimated cost to Ecolab for the dish machine rental.

<b>Vendor</b>	<b>Monthly Amount</b>	<b>Annual Amount</b>
Gordan Food Services	\$ 83	\$ 996
Contingency		\$ 504
<b>Total</b>		<b>\$ 1,500</b>

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.

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

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 7/31/23	Projected Next 2 Months	Total Projected @ 9/30/23	Proposed Budget FY 2024
<i>Revenues</i>						
Greens Fees	\$1,728,908	\$1,775,027	\$1,658,738	\$175,590	\$1,834,328	\$1,863,778
Gift Cards- Sales	\$11,750	\$25,000	\$23,107	\$3,775	\$26,881	\$25,750
Gift Cards- Usage	(\$16,406)	(\$25,000)	(\$16,292)	(\$1,395)	(\$17,686)	(\$25,750)
Season Advance/Trail Fees	\$265,534	\$240,000	\$112,526	\$36,806	\$149,332	\$150,000
Associate Memberships	\$27,025	\$42,000	\$20,619	\$1,106	\$21,725	\$42,000
Driving Range	\$94,307	\$80,000	\$86,314	\$2,889	\$89,203	\$82,400
Golf Lessons	\$3,800	\$2,100	\$3,610	\$560	\$4,170	\$2,163
Merchandise Sales	\$119,370	\$115,000	\$111,902	\$11,587	\$123,488	\$118,450
Assessments -Recreation Operating	\$18,232	\$18,239	\$15,193	\$3,039	\$18,232	\$18,239
Miscellaneous Income	\$12,553	\$15,000	\$45,574	\$3,545	\$49,119	\$15,000
<b>Total Revenues</b>	<b>\$2,265,073</b>	<b>\$2,287,366</b>	<b>\$2,061,291</b>	<b>\$237,501</b>	<b>\$2,298,792</b>	<b>\$2,292,030</b>
<i>General Expenditures</i>						
Other Contractual Services	\$14,865	\$15,000	\$17,519	\$3,504	\$21,023	\$20,000
Telephone	\$1,759	\$2,500	\$1,932	\$386	\$2,319	\$2,500
Postage	\$0	\$2,000	\$0	\$0	\$0	\$0
Utilities	\$4,360	\$5,500	\$3,675	\$735	\$4,410	\$5,400
Repairs & Maintenance	\$16,421	\$15,000	\$14,096	\$2,819	\$16,915	\$15,000
Marketing- Golf Marketing	\$19,721	\$35,000	\$15,193	\$3,039	\$18,231	\$0
Bank Charges	\$82,269	\$40,000	\$44,178	\$8,836	\$53,014	\$45,000
Office Supplies	\$4,768	\$4,500	\$3,749	\$750	\$4,498	\$4,500
Operating Supplies	\$3,464	\$4,000	\$1,844	\$369	\$2,213	\$4,000
Dues, Licenses & Subscriptions	\$10,228	\$9,500	\$1,079	\$216	\$1,295	\$9,500
Drug Testing- All departments	\$0	\$500	\$0	\$100	\$100	\$500
Training, Education & Employee Relations	\$1,153	\$3,000	\$3,236	\$647	\$3,883	\$9,000
Contractual Security	\$4,005	\$3,000	\$4,027	\$805	\$4,832	\$4,000
IT Services	\$9,732	\$3,000	\$5,002	\$250	\$5,252	\$3,000
<b>Total Golf Course Expenditures</b>	<b>\$172,744</b>	<b>\$142,500</b>	<b>\$115,530</b>	<b>\$22,456</b>	<b>\$137,986</b>	<b>\$122,400</b>
<i>Golf Operations:</i>						
Salaries	\$232,919	\$247,235	\$227,443	\$45,489	\$272,932	\$306,020
Administrative Fee	\$15,893	\$18,767	\$11,023	\$2,205	\$13,227	\$12,876
FICA Expense	\$17,363	\$18,913	\$17,898	\$3,580	\$21,478	\$22,509
Health Insurance	\$10,255	\$12,353	\$11,962	\$2,392	\$14,355	\$12,632
Workers Compensation	\$3,781	\$4,846	\$3,561	\$712	\$4,273	\$5,890
Unemployment	\$5,434	\$10,853	\$6,080	\$1,216	\$7,296	\$10,828
Golf Printing	\$1,574	\$2,500	\$0	\$500	\$500	\$2,500
Utilities	\$21,417	\$22,500	\$17,284	\$3,457	\$20,741	\$22,500
Repairs	\$1,647	\$1,000	\$3,889	\$778	\$4,666	\$1,000
Pest Control	\$1,072	\$1,300	\$872	\$174	\$1,046	\$1,300
Supplies	\$11,452	\$12,000	\$13,312	\$2,662	\$15,974	\$12,000
Uniforms	\$0	\$1,500	\$0	\$500	\$500	\$1,500
Training, Education & Employee Relations	\$0	\$2,000	\$0	\$500	\$500	\$9,000
Cart Lease	\$85,796	\$87,763	\$71,753	\$14,351	\$86,104	\$87,000
Cart Maintenance	\$6,153	\$5,000	\$539	\$108	\$647	\$5,000
Driving Range	\$8,028	\$10,000	\$3,772	\$754	\$4,527	\$10,000
<b>Total Golf Operation Expenditures</b>	<b>\$422,784</b>	<b>\$458,530</b>	<b>\$389,389</b>	<b>\$79,378</b>	<b>\$468,766</b>	<b>\$522,555</b>



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

	<b>Actual FY 2022</b>	<b>Adopted Budget FY 2023</b>	<b>Actual Thru 7/31/23</b>	<b>Projected Next 2 Months</b>	<b>Total Projected @ 9/30/23</b>	<b>Proposed Budget FY 2024</b>
<i>Merchandise Sales:</i>						
Cost of Goods Sold	\$72,700	\$80,000	\$103,178	\$20,636	\$123,814	\$90,000
<b>Total Merchandise Sales</b>	<b>\$72,700</b>	<b>\$80,000</b>	<b>\$103,178</b>	<b>\$20,636</b>	<b>\$123,814</b>	<b>\$90,000</b>
<i>Golf Course Maintenance:</i>						
Salaries	\$424,243	\$433,512	\$369,645	\$73,929	\$443,574	\$466,847
Administrative Fees	\$7,632	\$8,176	\$5,083	\$1,017	\$6,100	\$5,368
FICA Expense	\$31,791	\$32,900	\$29,391	\$5,878	\$35,270	\$37,693
Employee Insurance	\$31,096	\$41,298	\$22,926	\$4,585	\$27,511	\$38,695
Workers Compensation	\$6,722	\$9,420	\$6,087	\$1,217	\$7,304	\$9,328
Unemployment	\$4,116	\$7,165	\$3,921	\$784	\$4,706	\$7,160
Fire Alarm System	\$0	\$4,000	\$0	\$0	\$0	\$0
Utilities/Water	\$26,324	\$26,200	\$24,299	\$4,860	\$29,159	\$30,000
Repairs	\$34,608	\$48,000	\$46,977	\$9,395	\$56,372	\$48,000
Restaurant Repairs	\$0	\$0	\$0	\$0	\$0	\$7,500
Fuel & Oil	\$44,064	\$40,000	\$32,992	\$6,598	\$39,591	\$40,000
Pest Control	\$1,440	\$1,500	\$1,665	\$333	\$1,999	\$1,800
Irrigation/Drainage	\$9,544	\$30,000	\$9,453	\$1,891	\$11,344	\$20,000
Sand and Topsoil	\$14,669	\$26,500	\$11,006	\$2,201	\$13,207	\$26,500
Flower/Mulch	\$5,295	\$7,000	\$7,676	\$1,535	\$9,211	\$7,000
Fertilizer	\$163,821	\$175,000	\$125,701	\$25,140	\$150,841	\$175,000
Seed/Sod	\$0	\$16,500	\$3,868	\$774	\$4,642	\$10,000
Trash Removal	\$2,518	\$3,000	\$2,130	\$426	\$2,556	\$3,000
Contingency	\$11,317	\$6,000	\$13,531	\$2,706	\$16,238	\$7,500
First Aid	\$779	\$800	\$332	\$66	\$398	\$800
Operating Supplies	\$13,669	\$15,000	\$14,989	\$2,998	\$17,986	\$20,000
Training	\$2,871	\$2,000	\$5,146	\$1,029	\$6,175	\$9,000
Janitorial Supplies	\$56	\$1,000	\$353	\$71	\$424	\$1,000
Janitorial Services	\$11,372	\$20,000	\$14,485	\$2,897	\$17,382	\$20,000
Soil & Water Testing	\$1,663	\$1,000	\$0	\$0	\$0	\$1,000
Uniforms	\$10,898	\$10,000	\$8,779	\$1,756	\$10,535	\$10,000
Equipment Rental	\$403	\$2,000	\$3,321	\$664	\$3,985	\$2,000
Equipment Lease	\$164,173	\$187,550	\$143,176	\$28,635	\$171,811	\$187,550
Small Tools	\$0	\$500	\$0	\$0	\$0	\$0
<b>Total Golf Course Maintenance</b>	<b>\$1,025,083</b>	<b>\$1,156,021</b>	<b>\$906,932</b>	<b>\$181,386</b>	<b>\$1,088,319</b>	<b>\$1,192,741</b>
<i>Administrative Expenditures:</i>						
Legal Fees	\$5,886	\$1,500	\$2,041	\$408	\$2,449	\$1,500
Engineering	\$6,590	\$0	\$0	\$0	\$0	\$0
Arbitrage	\$900	\$600	\$500	\$100	\$600	\$600
Dissemination	\$1,000	\$1,000	\$833	\$167	\$1,000	\$1,000
Trustee Fees	\$8,178	\$4,100	\$3,692	\$738	\$4,431	\$4,100
Annual Audit	\$1,500	\$1,500	\$1,250	\$250	\$1,500	\$5,000
Golf Course Administrative Services	\$56,280	\$56,280	\$46,900	\$9,380	\$56,280	\$56,280
Insurance	\$92,124	\$111,000	\$84,487	\$16,897	\$101,384	\$133,663
Property Taxes	\$13,596	\$15,000	\$10,684	\$2,137	\$12,821	\$15,000
<b>Total Administrative Expenditures</b>	<b>\$186,054</b>	<b>\$190,980</b>	<b>\$150,387</b>	<b>\$30,077</b>	<b>\$180,464</b>	<b>\$217,143</b>
<i>Reserves:</i>						
Renewal & Replacement	\$0	\$252,806	\$252,806	\$0	\$252,806	\$140,691
<b>Total Reserves</b>	<b>\$0</b>	<b>\$252,806</b>	<b>\$252,806</b>	<b>\$0</b>	<b>\$252,806</b>	<b>\$140,691</b>
<b>Total Revenues</b>	<b>\$2,265,073</b>	<b>\$2,287,366</b>	<b>\$2,061,291</b>	<b>\$237,501</b>	<b>\$2,298,792</b>	<b>\$2,292,030</b>
<b>Total Expenditures</b>	<b>\$1,879,366</b>	<b>\$2,280,837</b>	<b>\$1,918,222</b>	<b>\$333,933</b>	<b>\$2,252,155</b>	<b>\$2,285,530</b>
<b>Operating Income (Loss)</b>	<b>\$385,707</b>	<b>\$6,529</b>	<b>\$143,068</b>	<b>(\$96,432)</b>	<b>\$46,636</b>	<b>\$6,500</b>

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

	Actual FY 2022	Adopted Budget FY 2023	Actual Thru 7/31/23	Projected Next 2 Months	Total Projected @ 9/30/23	Proposed Budget FY 2024
<b><i>Non Operating Revenues/(Expenditures):</i></b>						
Assessments -Recreation Debt Service	\$682,778	\$560,250	\$466,881	\$93,369	\$560,250	\$560,250
Interest Income	\$202	\$1,000	\$7,029	\$400	\$7,429	\$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	(\$22,960)	(\$22,960)	\$0
Gain on Sale of Asset	\$300	\$0	\$0	\$0	\$0	\$0
Interest Expense	(\$140,425)	(\$101,250)	(\$84,375)	(\$16,875)	(\$101,250)	(\$77,750)
Principal Expense	(\$445,000)	(\$470,000)	(\$391,667)	(\$78,333)	(\$470,000)	(\$490,000)
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>(\$358,839)</b>	<b>(\$6,529)</b>	<b>(\$2,131)</b>	<b>(\$24,399)</b>	<b>(\$26,531)</b>	<b>(\$6,500)</b>
<b>Net Non Operating Income / (Loss)</b>	<b>\$26,869</b>	<b>\$0</b>	<b>\$140,937</b>	<b>(\$120,832)</b>	<b>\$20,106</b>	<b>\$0</b>

# 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:

<b>Vendor</b>	<b>Monthly Amount</b>	<b>Annual Amount</b>
Charter (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
<b>Total Annual Budget</b>		<b><u>\$ 20,000</u></b>

Telephone

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

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

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:

<b>Vendor</b>	<b>Account</b>	<b>Monthly Amount</b>	<b>Annual Amount</b>
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
<b>Total</b>			<b>\$ 5,400</b>

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.

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

Dues, Licenses & Subscriptions

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

<b>Vendor</b>	<b>Description</b>	<b>Annual Amount</b>
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
<b>Total</b>		<b>\$ 9,500</b>

# Viera East

## Community Development District

### Recreational Operating Budget

#### 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 7% 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	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.

# Viera East

## Community Development District

### Recreational Operating Budget

Utilities

Estimated cost of basic utilities for Golf operations:

<b>Vendor</b>	<b>Account</b>	<b>Monthly Amount</b>	<b>Annual Amount</b>
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
<b>Total</b>			<b>\$ 22,500</b>

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.

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

Supplies

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

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.

# Viera East

## Community Development District

### Recreational Operating Budget

Cart Lease

The expense related to leasing of carts for golf course.

<b>Vendor</b>	<b>Monthly Amount</b>	<b>Annual Amount</b>
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
<b>Total</b>		<b>\$ 87,000</b>

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 7% 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
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.

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
<b>Total</b>			<b>\$ 30,000</b>

Fuel & Oil

Costs related to fuel purchased for maintenance machinery 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	\$ 143	\$ 1,716
Contingency		\$ 84
<b>Total</b>		<b>\$ 1,800</b>

Irrigation/Drainage

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

# Viera East

## Community Development District

### Recreational Operating Budget

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:

<b>Vendor</b>	<b>Monthly Amount</b>	<b>Annual Amount</b>
Waste Management, Inc.	\$ 213	\$ 2,556
Contingency		\$ 444
<b>Total</b>		<b><u>\$ 3,000</u></b>

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.

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.

# Viera East

## Community Development District

### Recreational Operating Budget

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.

<b>Vendor</b>	<b>Monthly Amount</b>	<b>Annual Amount</b>
Unifirst	\$ 800	\$ 9,600
Contingency		\$ 400
<b>Total</b>		<b><u>\$ 10,000</u></b>

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:

<b>Vendor</b>	<b>Monthly Amount</b>	<b>Annual Amount</b>
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		<u>\$ 12,923</u>
<b>Total</b>		<b><u>\$ 187,550</u></b>

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.

# Viera East

## Community Development District

### Recreational Operating Budget

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)
<b>Total</b>	<b>\$ 56,280</b>

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
<b>Total</b>	<b>\$ 133,663</b>

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 2

## RESOLUTION 2023-08

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE VIERA EAST COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2023/2024; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

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

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

**WHEREAS**, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District’s adopted capital improvement plan and Chapter 190, *Florida Statutes*; and

**WHEREAS**, the Board of Supervisors (“**Board**”) of the District hereby determines to undertake various operations and maintenance and other activities described in the District’s budget (“**Adopted Budget**”) for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“**Fiscal Year 2023/2024**”), attached hereto as **Exhibit “A”** and incorporated by reference herein; and

**WHEREAS**, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

**WHEREAS**, the provision of such services, facilities, and operations is a benefit to lands within the District; and

**WHEREAS**, Chapter 190, *Florida Statutes*, provides that the District may impose special assessments on benefitted lands within the District; and

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

**WHEREAS**, Chapter 197, *Florida Statutes*, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector

(“**Uniform Method**”), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

**WHEREAS**, it is in the best interests of the District to adopt the Assessment Roll of the Viera East Community Development District (“**Assessment Roll**”) attached to this Resolution as **Exhibit “B”** and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll to the County Tax Collector pursuant to the Uniform Method; and

**WHEREAS**, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

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

**SECTION 1. BENEFIT & ALLOCATION FINDINGS.** The Board hereby finds and determines that the provision of the services, facilities, and operations as described in **Exhibit “A”** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands, as shown in **Exhibits “A” and “B,”** is hereby found to be fair and reasonable.

**SECTION 2. ASSESSMENT IMPOSITION.** Pursuant to Chapters 190 and 197, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District, and in accordance with **Exhibits “A” and “B.”** The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments.

**SECTION 3. COLLECTION.** The collection of the operation and maintenance special assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as indicated on **Exhibits “A” and “B.”** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

**SECTION 4. ASSESSMENT ROLL.** The Assessment Roll, attached to this Resolution as **Exhibit “B,”** is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.



**SECTION 5. ASSESSMENT ROLL AMENDMENT.** The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution, and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

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

**SECTION 7. EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

**PASSED AND ADOPTED** this 24th day of August 2023.

ATTEST:

**VIERA EAST COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary / Assistant Secretary

By: \_\_\_\_\_

Its: \_\_\_\_\_

**Exhibit A:** Budget

**Exhibit B:** Assessment Roll

**Viera East CDD  
FY 24 Assessment Roll**

ParcelID	Units	Type	O&M	Debt	Rec	Total
25 3622-00-752	8.31	Commercial	\$18,172.18	\$4,617.04	\$4,276.99	\$27,066.21
25 3634-PG-A-1	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-PG-A-2	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-PG-A-3	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3635-PG-A-4	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3635-PG-A-5	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3635-PG-A-6	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3635-PG-A-7	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3635-PG-A-8	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3635-PG-A-9	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3635-PG-A-10	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3635-PG-A-11	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3635-PG-A-12	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-PG-A-13	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-PG-A-14	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-PG-A-15	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-PG-B-1	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-PG-B-2	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-PG-B-3	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-PG-B-4	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-PG-B-5	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-PG-B-6	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-PG-B-7	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-PG-B-8	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-PG-B-9	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-PG-B-10	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-PG-B-11	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-PG-B-12	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-PG-B-13	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-PG-B-14	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-PL-*80	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-PL-*81	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-01-A-16	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-01-A-17	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-01-A-18	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-01-A-19	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-01-A-20	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-01-A-21	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-01-B-15	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-01-B-16	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-01-B-17	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-01-B-18	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-01-B-19	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-01-B-20	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-01-B-21	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-01-B-22	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-01-B-23	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-01-B-24	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-01-B-25	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52























ParcelID	Units	Type	O&M	Debt	Rec	Total
25 3633-01-B-12	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3633-01-B-13	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3633-01-B-14	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3633-01-B-15	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3633-01-B-16	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3633-01-B-17	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3633-01-B-18	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-26-*-1	1.28	Commercial	\$2,799.08	\$711.17	\$658.79	\$4,169.04
25 3634-26-*-5	1.26	Commercial	\$2,755.35	\$700.06	\$648.50	\$4,103.90
25 3635-27-A-45	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3635-27-A-46	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3635-27-A-47	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3635-27-A-48	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3635-27-A-49	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3635-27-B-62	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3635-27-B-63	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3635-27-B-64	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3635-27-B-65	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3635-27-B-66	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3635-27-B-67	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3635-27-B-68	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3635-27-B-69	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3635-27-B-70	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3635-27-B-71	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-81-3-1	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-81-3-2	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-81-3-3	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-81-3-4	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-81-3-5	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-81-3-6	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-81-3-7	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-81-3-8	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-81-3-9	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-81-3-10	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-81-3-11	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-81-3-12	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-81-3-13	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-81-3-14	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-81-3-15	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-81-3-16	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-QT-B-6	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-QT-A-11	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-QT-B-9	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-QT-B-10	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-QT-B-11	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-QT-A-1	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-QT-A-2	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-QT-A-3	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-QT-A-4	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-QT-A-5	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-QT-A-6	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-QT-A-7	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-QT-A-8	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52

















ParcelID	Units	Type	O&M	Debt	Rec	Total
25 3628-05-A-24	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-05-A-25	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-05-A-26	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-05-A-27	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-05-A-28	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-05-A-29	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-05-A-30	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-05-A-31	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-05-A-32	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-05-A-33	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-05-A-34	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-05-A-35	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-05-A-36	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-05-A-37	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-05-A-38	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-05-A-39	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-05-A-40	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-05-A-41	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-05-A-42	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-05-A-43	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-05-A-44	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-05-A-45	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-05-A-46	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-05-A-47	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-05-A-48	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-05-A-49	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-05-A-50	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-05-A-51	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-05-A-52	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-05-A-53	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-05-A-54	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-05-A-55	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-05-A-56	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-05-B-1	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-05-B-2	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-05-B-3	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-05-B-4	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-05-B-5	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-05-B-6	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-05-B-7	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-05-B-8	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-05-B-9	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-05-B-10	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-05-B-11	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-05-B-12	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-05-B-13	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-05-B-14	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3628-05-B-15	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-29-*1	1.1	Commercial	\$2,405.46	\$611.16	\$566.15	\$3,582.77
25 3634-29-*2	1.19	Commercial	\$2,602.27	\$661.16	\$612.47	\$3,875.91
25 3634-29-*3	1.16	Commercial	\$2,536.67	\$644.50	\$597.03	\$3,778.19
25 3634-29-*4	1.14	Commercial	\$2,492.93	\$633.38	\$586.74	\$3,713.05
25 3634-29-*5	11.22	Commercial	\$24,535.72	\$6,233.83	\$5,774.71	\$36,544.26

ParcelID	Units	Type	O&M	Debt	Rec	Total
25 3634-30-*-3	1.5	Commercial	\$3,280.18	\$833.40	\$772.02	\$4,885.60
25 3634-30-*-6	1.16	Commercial	\$2,536.67	\$644.50	\$597.03	\$3,778.19
25 3634-30-*-8	2.03	Commercial	\$4,439.17	\$1,127.87	\$1,044.80	\$6,611.84
25 3627-51-C-12	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3627-51-C-13	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3627-51-C-14	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3627-51-C-15	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3627-51-C-16	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3627-51-C-17	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3627-51-C-18	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3627-51-C-19	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3627-51-C-20	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3627-51-C-21	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3627-51-C-22	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3627-51-C-23	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3627-51-C-24	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3627-51-C-25	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3627-51-C-26	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3627-51-C-27	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3627-51-C-28	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3627-51-D-7	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3627-51-D-8	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3627-51-D-9	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3627-51-D-10	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3627-51-D-11	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3627-51-D-12	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3627-51-D-13	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3627-51-D-14	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-07-A-84	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-07-A-85	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-07-A-86	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-07-A-87	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-07-A-88	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-07-A-89	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-07-A-90	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-07-A-91	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-07-A-92	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-07-A-93	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-07-A-94	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-07-B-29	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-07-B-30	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-07-B-31	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-07-B-32	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-07-B-33	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-07-B-34	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-07-B-35	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-RR-C-1	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-RR-C-2	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-RR-C-3	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-RR-C-4	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-RR-C-5	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-RR-C-6	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-RR-C-7	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52

















































ParcelID	Units	Type	O&M	Debt	Rec	Total
25 3627-SR-F-12	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3627-SR-F-13	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3627-SR-F-14	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3627-SR-F-15	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3627-SR-F-16	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3627-SR-F-17	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3627-SR-F-18	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3627-SR-F-19	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3627-SR-F-20	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3627-SR-F-21	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-ST-A-74	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-ST-A-75	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-ST-A-76	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-ST-A-77	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-ST-A-78	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-ST-A-79	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-ST-A-80	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-ST-A-81	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-ST-A-82	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-ST-A-83	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-ST-A-84	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-ST-A-85	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-ST-A-86	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-ST-A-87	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-ST-B-91	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-ST-B-92	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-ST-B-93	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-ST-B-94	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-ST-B-95	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-ST-B-96	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-ST-B-97	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-ST-B-98	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-ST-B-99	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-ST-B-100	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-ST-B-101	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-ST-B-102	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3633-SS-*-2	2.27	Commercial	\$4,964.00	\$1,261.21	\$1,168.32	\$7,393.54
25 3634-SS-*-1	2.58	Commercial	\$5,641.90	\$1,433.45	\$1,327.87	\$8,403.23
25 3627-75-E-7	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3627-75-E-8	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3627-75-E-9	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3627-75-E-10	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3627-75-E-11	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3627-75-E-12	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3627-75-E-13	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3627-75-E-14	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3627-75-E-15	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3627-75-E-16	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3627-75-E-17	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3627-75-E-18	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3627-75-E-19	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3627-75-E-20	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3627-75-E-21	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52



































ParcelID	Units	Type	O&M	Debt	Rec	Total
25 3634-SZ-*-2.83	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-SZ-*-2.84	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-SZ-*-2.85	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-SZ-*-2.86	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-SZ-*-2.87	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-SZ-*-2.88	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-SZ-*-2.89	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-SZ-*-2.90	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-SZ-*-2.91	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-SZ-*-2.92	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-SZ-*-2.93	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-SZ-*-2.94	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-SZ-*-2.95	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-SZ-*-2.96	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-SZ-*-2.97	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-SZ-*-2.98	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-SZ-*-2.99	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-SZ-*-3	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
25 3634-30-*-7.02	0.19	Commercial	\$415.49	\$105.56	\$97.79	\$618.84
25 3634-30-*-7.03	0.19	Commercial	\$415.49	\$105.56	\$97.79	\$618.84
25 3634-30-*-7.04	0.19	Commercial	\$415.49	\$105.56	\$97.79	\$618.84
25 3634-30-*-7.05	0.19	Commercial	\$415.49	\$105.56	\$97.79	\$618.84
25 3634-30-*-7.06	0.19	Commercial	\$415.49	\$105.56	\$97.79	\$618.84
25 3634-30-*-7.07	0.19	Commercial	\$415.49	\$105.56	\$97.79	\$618.84
25 3634-30-*-7.08	0.2	Commercial	\$437.36	\$111.12	\$102.94	\$651.41
25 3634-30-*-7.09	0.2	Commercial	\$437.36	\$111.12	\$102.94	\$651.41
25 3634-SG-*-1.01	1.21	Commercial	\$2,646.01	\$672.28	\$622.76	\$3,941.05
25 3634-30-*-4.02	0.38	Commercial	\$830.98	\$211.13	\$195.58	\$1,237.68
25 3634-30-*-4.03	0.39	Commercial	\$852.85	\$216.68	\$200.73	\$1,270.26
25 3634-30-*-4.04	0.39	Commercial	\$852.85	\$216.68	\$200.73	\$1,270.26
25 3634-SG-*-1.02	0.78	Commercial	\$1,705.69	\$433.37	\$401.45	\$2,540.51
25 3634-30-*-2.07	0.19	Commercial	\$415.49	\$105.56	\$97.79	\$618.84
25 3634-30-*-2.08	0.19	Commercial	\$415.49	\$105.56	\$97.79	\$618.84
25 3634-30-*-2.09	0.19	Commercial	\$415.49	\$105.56	\$97.79	\$618.84
25 3634-00-513.A	0.34	Commercial	\$743.51	\$188.90	\$174.99	\$1,107.40
25 3634-00-513.B	0.35	Commercial	\$765.37	\$194.46	\$180.14	\$1,139.97
25 3634-SS-*-1.01	1.19	Commercial	\$2,602.27	\$661.16	\$612.47	\$3,875.91
25 3634-30-*-2.12	0.52	Commercial	\$1,137.13	\$288.91	\$267.63	\$1,693.67
25 3634-30-*-2.10	0.59	Commercial	\$1,290.20	\$327.80	\$303.66	\$1,921.67
26 3610-01-*-1	2.8	Commercial	\$6,123.00	\$1,555.68	\$1,441.10	\$9,119.78
26 3610-01-*-2	2.2	Commercial	\$4,810.93	\$1,222.32	\$1,132.30	\$7,165.54
26 3610-01-*-3	3.49	Commercial	\$7,631.88	\$1,939.04	\$1,796.23	\$11,367.16
26 3603-03-*-1	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-03-*-2	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-03-*-3	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-03-*-4	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-03-*-5	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-03-*-6	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-03-*-7	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-03-*-8	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-03-*-9	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-03-*-10	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-03-*-11	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52

ParcelID	Units	Type	O&M	Debt	Rec	Total
26 3603-03-*-12	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-03-*-13	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-03-*-14	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-03-*-15	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-03-*-16	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-03-*-17	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-03-*-18	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-03-*-19	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-03-*-20	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-03-*-21	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-03-*-22	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-03-*-23	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-03-*-24	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-03-*-25	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-03-*-26	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-03-*-27	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-03-*-28	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-03-*-29	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-50-*-1	2.22	Commercial	\$4,854.66	\$1,233.43	\$1,142.59	\$7,230.68
26 3610-50-*-2	0.79	Commercial	\$1,727.56	\$438.92	\$406.60	\$2,573.08
26 3610-50-*-3	1.83	Commercial	\$4,001.82	\$1,016.75	\$941.86	\$5,960.43
26 3610-50-6						\$0.00
26 3610-50-*-4	1.15	Commercial	\$2,514.80	\$638.94	\$591.88	\$3,745.62
26 3610-50-*-5	3.55	Commercial	\$7,763.09	\$1,972.38	\$1,827.11	\$11,562.58
26 3603-04-*-30	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-04-*-31	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-04-*-32	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-04-*-33	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-04-*-34	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-04-*-35	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-04-*-36	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-04-*-37	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-04-*-38	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-04-*-39	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-04-*-40	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-04-*-41	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-04-*-42	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-04-*-43	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-04-*-44	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-04-*-46	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-04-*-47	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-04-*-49	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-04-*-50	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-04-*-52	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-04-*-53	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-04-*-54	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-04-*-55	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-04-*-56	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-04-*-58	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-04-*-59	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-04-*-60	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-04-*-61	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-04-*-62	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52













ParcelID	Units	Type	O&M	Debt	Rec	Total
26 3610-02-A-57	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-02-A-58	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-02-A-59	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-02-A-60	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-02-A-61	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-02-A-63	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-02-B-3	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-02-B-4	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-02-B-5	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-02-B-6	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-02-B-7	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-02-B-8	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-02-B-9	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-02-B-10	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-02-B-11	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-02-B-22	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-02-B-23	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-02-B-24	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-02-B-25	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-02-B-26	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-02-B-27	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-02-B-28	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-02-B-29	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-02-B-30	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-02-B-31	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-02-A-62	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-52-*-32	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-52-*-33	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-52-*-34	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-52-*-35	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-52-*-36	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-52-*-37	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-52-*-38	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-52-*-39	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-52-*-40	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-52-*-41	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-52-*-42	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-52-*-43	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-52-*-44	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-52-*-45	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-03-*-1	5.74	Commercial	\$12,552.14	\$3,189.14	\$2,954.26	\$18,695.55
26 3610-03-*-2	7.81	Commercial	\$17,078.79	\$4,339.24	\$4,019.65	\$25,437.67
26 3610-PW-A-13	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-PW-A-14	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-PW-A-15	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-PW-A-16	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-PW-A-17	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-PW-A-18	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-PW-A-19	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-PW-A-20	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-PW-A-21	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-PW-A-22	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-PW-A-23	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52





ParcelID	Units	Type	O&M	Debt	Rec	Total
26 3610-53-*-113	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-53-*-114	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-53-*-115	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-QE-*-232	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-QE-*-233	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-QE-*-234	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-QE-*-235	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-QE-*-236	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-QE-*-237	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-QE-*-252	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-QE-*-253	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-QE-*-254	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-QE-*-255	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-QE-*-256	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-QE-*-257	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-QE-*-258	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-QE-*-259	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-QE-*-260	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-QE-*-261	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-QE-*-262	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-QE-*-263	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-QE-*-264	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-QE-*-265	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-QE-*-266	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-04-*-1	4.41	Commercial	\$9,643.72	\$2,450.20	\$2,269.74	\$14,363.65
26 3610-75-*-7	1.27	Commercial	\$2,777.22	\$705.61	\$653.64	\$4,136.47
26 3610-50-*-2.01	1.08	Commercial	\$2,361.73	\$600.05	\$555.85	\$3,517.63
26 3610-50-*-2.02	1.09	Commercial	\$2,383.60	\$605.60	\$561.00	\$3,550.20
26 3610-04-*-1.01	4.91	Commercial	\$10,737.11	\$2,728.00	\$2,527.08	\$15,992.19
26 3610-54-*-116	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-54-*-117	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-54-*-118	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-54-*-119	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-54-*-120	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-54-*-121	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-54-*-122	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-54-*-123	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-54-*-124	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-54-*-125	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-54-*-126	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-54-*-127	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-54-*-128	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-54-*-129	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-54-*-130	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-54-*-131	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-54-*-132	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-54-*-133	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-54-*-134	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-54-*-135	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-54-*-136	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-54-*-137	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-54-*-138	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-54-*-139	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52



ParcelID	Units	Type	O&M	Debt	Rec	Total
26 3610-75-*-3	0.94	Commercial	\$2,055.58	\$522.26	\$483.80	\$3,061.64
26 3610-05-*-1	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-05-*-2	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-05-*-3	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-05-*-4	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-05-*-5	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-05-*-6	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-05-*-7	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-05-*-8	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-05-*-9	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-05-*-10	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-05-*-11	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-05-*-12	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-05-*-13	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-05-*-14	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-05-*-15	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-05-*-16	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-05-*-17	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-05-*-18	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-05-*-19	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-05-*-20	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-05-*-21	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-05-*-22	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-05-*-23	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-05-*-24	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-05-*-25	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-05-*-26	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-05-*-27	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-05-*-28	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-75-*-2	0.67	Commercial	\$1,465.15	\$372.25	\$344.84	\$2,182.23
26 3610-75-*-4	0.65	Commercial	\$1,421.41	\$361.14	\$334.54	\$2,117.09
26 3610-75-*-6	0.85	Commercial	\$1,858.77	\$472.26	\$437.48	\$2,768.50
26 3610-75-*-1	7	Commercial	\$15,307.49	\$3,889.20	\$3,602.76	\$22,799.45
26 3610-75-*-2.01	1.01	Commercial	\$2,208.65	\$561.16	\$519.83	\$3,289.64
26 3610-00-757	4.78	Commercial	\$10,452.83	\$2,655.77	\$2,460.17	\$15,568.77
26 3610-50-*-2.03	1	Commercial	\$2,186.78	\$555.60	\$514.68	\$3,257.06
26 3610-75-*-5.01	1.35	Commercial	\$2,952.16	\$750.06	\$694.82	\$4,397.04
26 3603-05-AA.1	8.87	Commercial	\$19,396.78	\$4,928.17	\$4,565.21	\$28,890.16
26 3610-00-758	5.52	Commercial	\$12,071.05	\$3,066.91	\$2,841.03	\$17,979.00
26 3610-00-760	3	Commercial	\$6,560.35	\$1,666.80	\$1,544.04	\$9,771.19
26 3603-RR-A-1	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-RR-A-2	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-RR-A-3	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-RR-A-4	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-RR-A-5	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-RR-A-6	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-RR-A-7	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-RR-A-8	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-RR-A-9	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-RR-A-10	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-RR-A-11	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-RR-A-12	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-RR-A-13	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52





ParcelID	Units	Type	O&M	Debt	Rec	Total
26 3603-RR-B-15	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-RR-B-16	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-RR-C-9	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-RR-C-10	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-RR-C-11	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-RR-C-12	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-RR-C-13	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-RR-C-14	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-RR-C-15	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-RR-C-16	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-RR-C-17	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-RR-C-18	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-RR-C-19	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-RR-C-20	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-RR-C-21	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-RR-C-22	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-RR-C-23	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-RR-C-24	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-RR-C-25	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-RR-C-26	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-RR-C-27	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-00-762	0.8	Commercial	\$1,749.43	\$444.48	\$411.74	\$2,605.65
26 3610-75-*5.02	1.13	Commercial	\$2,471.07	\$627.83	\$581.59	\$3,680.48
26 3610-75-*5.06	0.21	Commercial	\$459.22	\$116.68	\$108.08	\$683.98
26 3610-75-*5.07	0.21	Commercial	\$459.22	\$116.68	\$108.08	\$683.98
26 3610-75-*5.08	0.21	Commercial	\$459.22	\$116.68	\$108.08	\$683.98
26 3610-75-*5.09	0.21	Commercial	\$459.22	\$116.68	\$108.08	\$683.98
26 3610-75-*5.10	0.21	Commercial	\$459.22	\$116.68	\$108.08	\$683.98
26 3603-SO-G-4	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-SO-G-5	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-SO-G-6	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-SO-G-7	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-SO-G-8	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-SO-G-9	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-SO-G-10	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-SO-G-11	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-SO-G-12	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-SO-G-13	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-SO-G-14	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-SO-G-15	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-SO-G-16	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-SO-G-17	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-SO-G-18	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-SO-G-19	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-SO-G-20	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-SO-G-21	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-SO-G-22	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-SO-H-4	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-SO-H-5	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-SO-H-6	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-SO-H-7	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-SO-H-8	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-SO-H-9	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52

ParcelID	Units	Type	O&M	Debt	Rec	Total
26 3603-SO-H-10	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-SO-H-11	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-SO-H-12	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-SO-H-13	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-75-*5.11	0.14	Commercial	\$306.15	\$77.78	\$72.06	\$455.99
26 3610-75-*5.12	0.14	Commercial	\$306.15	\$77.78	\$72.06	\$455.99
26 3610-75-*5.13	0.14	Commercial	\$306.15	\$77.78	\$72.06	\$455.99
26 3610-75-*5.14	0.14	Commercial	\$306.15	\$77.78	\$72.06	\$455.99
26 3610-75-*5.15	0.29	Commercial	\$634.17	\$161.12	\$149.26	\$944.55
26 3610-75-*5.16	0.29	Commercial	\$634.17	\$161.12	\$149.26	\$944.55
26 3610-76-A-1	1.29	Commercial	\$2,820.95	\$716.72	\$663.94	\$4,201.61
26 3610-75-*2.02	1.14	Commercial	\$2,492.93	\$633.38	\$586.74	\$3,713.05
26 3603-TE-F-22	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-TE-F-23	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-TE-F-24	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-TE-F-25	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-TE-F-26	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-TE-F-27	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-TE-F-28	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-TE-F-29	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-TE-F-30	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-TE-F-31	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-TE-F-32	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-TE-F-33	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-TE-F-34	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-TE-F-35	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-TE-F-36	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-TE-F-37	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-TE-F-38	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-TE-F-39	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-TE-F-40	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-TE-F-41	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-TE-F-42	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-TE-F-43	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-TE-F-44	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-TE-F-45	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-TE-F-46	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-TE-F-47	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-TE-F-48	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-TE-F-49	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-TE-F-50	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-TE-I-8	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-TE-I-9	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-TE-I-10	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-TE-I-11	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-TE-I-12	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-TE-I-13	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-TE-I-14	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-TE-I-15	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-TE-I-16	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-TE-I-17	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-TE-I-18	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-TE-I-19	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52

ParcelID	Units	Type	O&M	Debt	Rec	Total
26 3603-TE-I-20	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-TE-I-21	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-TE-I-22	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-TE-I-23	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-TE-I-24	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-TE-I-25	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-TE-I-26	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-TE-I-27	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-TE-I-28	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3603-TE-I-29	1	Single Family	\$235.95	\$138.90	\$128.67	\$503.52
26 3610-75-*-5.17	0.18	Commercial	\$393.62	\$100.01	\$92.64	\$586.27
26 3610-75-*-5.18	0.19	Commercial	\$415.49	\$105.56	\$97.79	\$618.84
26 3610-75-*-5.19	0.26	Commercial	\$568.56	\$144.46	\$133.82	\$846.84
26 3610-75-*-5.20	0.25	Commercial	\$546.70	\$138.90	\$128.67	\$814.27
26 3610-75-*-5.21	0.13	Commercial	\$284.28	\$72.23	\$66.91	\$423.42
26 3610-75-*-5.22	0.31	Commercial	\$677.90	\$172.24	\$159.55	\$1,009.69
26 3610-75-*-5.23	0.13	Commercial	\$284.28	\$72.23	\$66.91	\$423.42
26 3610-75-*-5.24	0.22	Commercial	\$481.09	\$122.23	\$113.23	\$716.55
26 3610-75-*-5.25	0.34	Commercial	\$743.51	\$188.90	\$174.99	\$1,107.40
26 3610-75-*-5.26	0.49	Commercial	\$1,071.52	\$272.24	\$252.19	\$1,595.96
26 3610-75-*-5.27	0.43	Commercial	\$940.32	\$238.91	\$221.31	\$1,400.54
26 3610-00-764	1.29	Commercial	\$2,820.95	\$716.72	\$663.94	\$4,201.61
26 3610-76-A-2.01	1.31	Commercial	\$2,864.69	\$727.84	\$674.23	\$4,266.75
26 3610-00-765.A	0.26	Commercial	\$568.56	\$144.46	\$133.82	\$846.84
26 3610-00-765.B	0.26	Commercial	\$568.56	\$144.46	\$133.82	\$846.84
26 3610-00-765.C	0.26	Commercial	\$568.56	\$144.46	\$133.82	\$846.84
26 3610-00-765.D	0.26	Commercial	\$568.56	\$144.46	\$133.82	\$846.84
26 3610-00-765.E	0.26	Commercial	\$568.56	\$144.46	\$133.82	\$846.84
26 3610-00-765.F	0.26	Commercial	\$568.56	\$144.46	\$133.82	\$846.84
26 3610-00-765.G	0.27	Commercial	\$590.43	\$150.01	\$138.96	\$879.41
26 3610-00-765.H	0.27	Commercial	\$590.43	\$150.01	\$138.96	\$879.41
26 3610-00-765.I	0.27	Commercial	\$590.43	\$150.01	\$138.96	\$879.41
26 3610-00-765.J	0.27	Commercial	\$590.43	\$150.01	\$138.96	\$879.41
26 3610-00-765.L	0.27	Commercial	\$590.43	\$150.01	\$138.96	\$879.41
26 3610-00-765.M	0.27	Commercial	\$590.43	\$150.01	\$138.96	\$879.41
26 3610-00-765.N	0.27	Commercial	\$590.43	\$150.01	\$138.96	\$879.41
26 3610-00-765.O	0.27	Commercial	\$590.43	\$150.01	\$138.96	\$879.41
26 3610-00-765.P	0.27	Commercial	\$590.43	\$150.01	\$138.96	\$879.41
26 3610-76-A-2.02	0.25	Commercial	\$546.70	\$138.90	\$128.67	\$814.27
26 3610-76-A-2.03	0.24	Commercial	\$524.83	\$133.34	\$123.52	\$781.70
26 3610-76-A-2.04	0.24	Commercial	\$524.83	\$133.34	\$123.52	\$781.70
26 3610-76-A-2.05	0.25	Commercial	\$546.70	\$138.90	\$128.67	\$814.27
26 3610-76-A-2.06	0.24	Commercial	\$524.83	\$133.34	\$123.52	\$781.70
26 3610-00-750.1	0.4	Commercial	\$874.71	\$222.24	\$205.87	\$1,302.83
26 3610-00-750.2	0.4	Commercial	\$874.71	\$222.24	\$205.87	\$1,302.83
26 3610-00-750.3	0.4	Commercial	\$874.71	\$222.24	\$205.87	\$1,302.83
26 3610-00-750.4	0.4	Commercial	\$874.71	\$222.24	\$205.87	\$1,302.83
26 3610-00-750.5	0.4	Commercial	\$874.71	\$222.24	\$205.87	\$1,302.83
26 3610-00-750.7	0.4	Commercial	\$874.71	\$222.24	\$205.87	\$1,302.83
26 3610-00-750.6	0.4	Commercial	\$874.71	\$222.24	\$205.87	\$1,302.83
26 3610-00-750.8	0.4	Commercial	\$874.71	\$222.24	\$205.87	\$1,302.83
26 3610-00-750.9	0.4	Commercial	\$874.71	\$222.24	\$205.87	\$1,302.83
25 3634-00-514	1.12	Commercial	\$2,449.20	\$622.27	\$576.44	\$3,647.91

<b>ParcelID</b>	<b>Units</b>	<b>Type</b>	<b>O&amp;M</b>	<b>Debt</b>	<b>Rec</b>	<b>Total</b>
25 3633-76-A-1	24.7	Commercial	\$54,013.58	\$13,723.32	\$12,712.60	\$80,449.50
25 3634-XB-A-2	2.34	Commercial	\$5,117.08	\$1,300.10	\$1,204.35	\$7,621.53
26 3610-00-765.Q	0.27	Commercial	\$590.43	\$150.01	\$138.96	\$879.41
26 3610-00-765.R	0.27	Commercial	\$590.43	\$150.01	\$138.96	\$879.41
25 3634-XG-A-1	1.61	Commercial	\$3,520.72	\$894.52	\$828.63	\$5,243.87
25 3634-XG-A-2	3.48	Commercial	\$7,610.01	\$1,933.49	\$1,791.09	\$11,334.58
25 3634-XG-A-3	2.19	Commercial	\$4,789.06	\$1,216.76	\$1,127.15	\$7,132.97
25 3634-00-515	1.02	Commercial	\$2,230.52	\$566.71	\$524.97	\$3,322.21
26 3610-50-6.1	0		\$0.00	\$0.00	\$0.00	\$0.00
25 3633-XE-D-2.01	0		\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Gross Assessments</b>			<b>\$1,439,240.59</b>	<b>\$697,583.58</b>	<b>\$646,206.47</b>	<b>\$2,783,030.64</b>
<b>Total Net Assessments</b>			<b>\$1,352,886.15</b>	<b>\$655,728.57</b>	<b>\$607,434.09</b>	<b>\$2,616,048.81</b>

# SECTION VI

# SECTION A

# AIA® Document A104™ - 2017

## *Standard Abbreviated Form of Agreement Between Owner and Contractor (Modified)*

AGREEMENT made as of the 28 day of July in the year «Two Thousand Twenty Three»

*(In words, indicate day, month and year.)*

BETWEEN the Owner:

*(Name, legal status, address and other information)*

«» Viera East Community Development District  
219 E. Livingston St  
Orlando, FL 32801  
«»

and the Contractor:

*(Name, legal status, address and other information)*

«» Asphalt 365  
1745 S. John Young Parkway  
Kissimmee, FL 34741

for the following Project:

*(Name, location and detailed description)*

«» Golf Course Parking Lot and Drive Resurfacing  
« »

The Engineer:

*(Name, legal status, address and other information)*

«» Robert Robb, PE  
4685 Hidden Lakes Pl.  
Melbourne, FL 32934

The Owner and Contractor agree as follows.

### ADDITIONS AND DELETIONS:

The author of this document has added information needed for its completion. The author may also have revised the text of the original AIA standard form. An *Additions and Deletions Report* that notes added information as well as revisions to the standard form text is available from the author and should be reviewed.

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

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## EXHIBIT A DETERMINATION OF THE COST OF THE WORK – NOT USED

### ARTICLE 1 THE WORK OF THIS CONTRACT

The Contractor shall execute the Work described in the Contract Documents, except as specifically indicated in the Contract Documents to be the responsibility of others.

### ARTICLE 2 DATE OF COMMENCEMENT AND SUBSTANTIAL COMPLETION

§ 2.1 The date of commencement of the Work shall be:

*(Check one of the following boxes.)*

The date of this Agreement.

A date set forth in a notice to proceed issued by the Owner.

Established as follows:

*(Insert a date or a means to determine the date of commencement of the Work.)*

If a date of commencement of the Work is not selected, then the date of commencement shall be the date of this Agreement.

<>

**§ 2.2** The Contract Time shall be measured from the date of commencement.

### **§ 2.3 Substantial Completion**

**§ 2.3.1** Subject to adjustments of the Contract Time as provided in the Contract Documents, the Contractor shall achieve Substantial Completion of the entire Work:

*(Check the appropriate box and complete the necessary information.)*

Not later than **ninty** (90) calendar days from the date of commencement of the Work.

By the following date:

**§ 2.3.2** Subject to adjustments of the Contract Time as provided in the Contract Documents, if portions of the Work are to be completed prior to Substantial Completion of the entire Work, the Contractor shall achieve Substantial Completion of such portions by the following dates:

Portion of Work	Substantial Completion Date
<input type="text"/>	<input type="text"/>

**§ 2.3.3** If the Contractor fails to achieve Substantial Completion as provided in this Section 2.3, liquidated damages, if any, shall be assessed as set forth in Section 3.5.

## **ARTICLE 3 CONTRACT SUM**

**§ 3.1** The Owner shall pay the Contractor the Contract Sum in current funds for the Contractor's performance of the Contract. The Contract Sum shall be one of the following:

*(Check the appropriate box.)*

Stipulated Sum, in accordance with Section 3.2 below

Cost of the Work plus the Contractor's Fee, in accordance with Section 3.3 below

Cost of the Work plus the Contractor's Fee with a Guaranteed Maximum Price, in accordance with Section 3.4 below

*(Based on the selection above, complete Section 3.2, 3.3 or 3.4 below.)*

**§ 3.2** The Stipulated Sum shall be  (\$ **229,088.47** ), subject to additions and deductions as provided in the Contract Documents.

**§ 3.2.1** The Stipulated Sum is based upon the following alternates, if any, which are described in the Contract Documents and are hereby accepted by the Owner:

*(State the numbers or other identification of accepted alternates. If the bidding or proposal documents permit the Owner to accept other alternates subsequent to the execution of this Agreement, attach a schedule of such other alternates showing the amount for each and the date when that amount expires.)*

**§ 3.2.2** Unit prices, if any:

*(Identify the item and state the unit price and the quantity limitations, if any, to which the unit price will be applicable.)*

Item	Units and Limitations	Price per Unit (\$0.00)

**§ 3.2.3** Allowances, if any, included in the stipulated sum:

*(Identify each allowance.)*

Item	Price
	\$

**§ 3.2.4** For Change Order Work or Construction Change Directives as to which unit pricing in accordance with the Agreement is not the agreed upon pricing method, amounts payable or deductible, as the case may be, for combined overhead and profit shall be Percent ( %) of the aggregate net change in the cost of the Work attributable to changes.

**§ 3.3** Intentionally deleted

**§ 3.3.1** Intentionally deleted.

**§ 3.3.2** Intentionally deleted.

**§ 3.4** Intentionally deleted.

**§ 3.4.1** Intentionally deleted.

**§ 3.4.2** Intentionally deleted.

**§ 3.4.3** Intentionally deleted.

**§ 3.4.3.2** Intentionally deleted.

**§ 3.4.3.3** Intentionally deleted.

**§ 3.4.3.4** Intentionally deleted.

**§ 3.4.3.5** Intentionally deleted.

**§ 3.4.3.6** Intentionally deleted.

**§ 3.4.3.7** Intentionally deleted.

**§ 3.5** Liquidated damages, if any:

*(Insert terms and conditions for liquidated damages, if any.)*

The Contractor acknowledges and agrees that the Owner will suffer damages if the Contractor does not achieve Substantial Completion of the Work within the Contract Time. The specific damages for delay in timely achieving Substantial Completion of the Work within the Contract Time are difficult to determine at this time but the parties agree that the liquidated damages for delayed Substantial Completion specified in this Section 3.5 represent a reasonable estimate of the damages the Owner will incur for each day of delay beyond the Contract Time and bear a reasonable relationship to the Owner's risk of loss. Accordingly, as liquidated damages, and not as a penalty, the Contractor shall pay to the Owner liquidated damages in the daily amount of FIVE HUNDRED AND 00/100 Dollars (\$ 500.00) for each day of delay in achieving Substantial Completion of the Work beyond the Contract Time. The Owner may deduct liquidated damages prescribed in this Section 3.5 from any unpaid amounts then or thereafter due the Contractor under the Contract Documents. Any liquidated damages not so deducted shall be payable to the Owner by the Contractor upon demand by the Owner plus interest from the date of demand at the rate specified in Section 4.1.5 of this Agreement. It is further mutually understood and agreed that the Owner's assessment of liquidated damages for delays is intended to compensate the Owner solely for the Contractor's failure to timely achieve Substantial Completion of the Work and shall not release the Contractor from liability from any other breach of the requirements of the Contract Documents. If the liquidated damages set forth in the Contract are

determined by a court or arbitrator of competent jurisdiction to be unenforceable for any reason, then the Owner instead shall be entitled to recover those actual delay damages that it sustained as a result of the Contractor's failure to timely achieve Substantial Completion of the Work. If the Contractor disputes any liquidated damages to which the Owner asserts it is entitled, the Contractor may make a Claim in accordance with the terms of the Contract.

## ARTICLE 4 PAYMENT

### § 4.1 Progress Payments

§ 4.1.1 Based upon Applications for Payment to be submitted on AIA Form G702/703 or in such other format as may be approved in writing by the Owner and all other required supporting documentation and information submitted to the Owner and the Engineer by the Contractor and Certificates for Payment issued by the Engineer, the Owner shall make progress payments on account of the Contract Sum to the Contractor as provided below and elsewhere in the Contract Documents.

§ 4.1.2 The period covered by each Application for Payment shall be one calendar month ending on the last day of the month, or as follows:

§ 4.1.3 Provided that an Application for Payment is received by the Owner not later than the **last** day of a month for which payment is requested, the Owner shall make payment of the certified amount to the Contractor not later than the **30<sup>th</sup>** day of the **same** month. If an Application for Payment or any required backup is received by the Owner after the date fixed above, payment shall be made by the Owner not later than **thirty ( 30 )** calendar days after the Owner receives the Application for Payment and all required backup.  
*(Federal, state or local laws may require payment within a certain period of time.)*

§ 4.1.3.1 The Contractor shall submit to the Owner before the first Application for Payment, all certificates or policies of insurance required by the Contract Documents and a listing of all Subcontractors (awarded at that time). Additionally, the Contractor must update its list of Subcontractors and suppliers on a monthly basis and deliver it to the Owner and the Engineer with the Contractor's Applications for Payment.

§ 4.1.3.2 In addition to other required items, as a strict condition precedent to the Owner's obligation to make payment pursuant to an Application for Payment, the Contractor shall submit, all in form and substance reasonably satisfactory to the Owner and in compliance with applicable statutes of the State of Florida: (i) a duly executed and notarized partial release of lien from the Contractor and every Subcontractor, supplier and laborer under Contractor of every tier potentially having lien rights for labor, materials, equipment, and any other items and services furnished for the Project, in the form attached hereto as **Exhibit D1**, effective through the end of the period for which payment is sought in the Contractor's current Application for Payment; and (ii) such other information, documentation, and materials as the Owner may require.

§ 4.1.4 For each progress payment made prior to Substantial Completion of the Work, the Owner may withhold retainage from the payment otherwise due as follows:

*(Insert a percentage or amount to be withheld as retainage from each Application for Payment and any terms for reduction of retainage during the course of the Work. The amount of retainage may be limited by governing law.)*

10% of all items pending satisfaction of all conditions to final payment. Before final payment, the Owner, in its sole and absolute discretion, may make to the Contractor payment in full, including release of applicable retainage, for a particular Subcontractor's Work that is fully and satisfactorily completed, provided that the Contractor and Subcontractor provide a satisfactory complete release of all claims for such Work and provided that both have complied with all requirements for final payment in accordance with the Contract Documents as to such Subcontractor's Work. Any reduction or release of retainage, or portion thereof, however, shall not be a waiver of (i) any of the Owner's rights to retainage in connection with other payments to the Contractor or (ii) any other right or remedy the Owner has under the Contract Documents, at law or in equity.

§ 4.1.5 Payments due and unpaid under the Contract shall bear interest from the date payment is due at the rate stated below, or in the absence thereof, at the legal rate prevailing from time to time at the place where the Project is located.

*(Insert rate of interest agreed upon, if any.)*

## § 4.2 Final Payment

§ 4.2.1 Final payment, constituting the entire unpaid balance of the Contract Sum, shall be made by the Owner to the Contractor when

- .1 the Contractor has fully performed the Contract, including completion of all punch list items and final cleanup and restoration (including removal of all excess materials, rock, sand, paving, and miscellaneous debris, supplies, equipment, and trailers), except for the Contractor's responsibility to correct Work as provided in Section 18.2, and to satisfy other requirements, if any, which extend beyond final payment;
- .2 the Contractor has submitted a final accounting for the Cost of the Work, where payment is on the basis of the Cost of the Work with or without a Guaranteed Maximum Price;
- .3 a final Certificate for Payment has been issued by the Engineer in accordance with Section 15.7.1.
- .4 the Contractor has delivered to the Owner final, fully consolidated, accurate and legible record Drawings in PDF format (or such other format as may be acceptable to the Owner);
- .5 the Contractor has delivered to the Owner a complete list of Subcontractors and principal suppliers on the Project, including addresses and telephone numbers certified by an officer of the Contractor as complete, true and accurate;
- .6 the Contractor has delivered to the Owner a duly-executed and notarized Final Payment Affidavit in statutory form showing all lienors have been paid in full;
- .7 the Contractor has submitted to the Owner a Final Release and Waiver of Lien in the form attached hereto as **Exhibit D2** completed and duly-executed before a notary by the Contractor and every Subcontractor, supplier and laborer of every tier under Contractor potentially having lien rights for labor, materials, equipment, and any other items and services furnished for the Project;
- .8 all warranties and guarantees required under or pursuant to the Contract Documents have been assembled and delivered by the Contractor to the Owner; and
- .9 the Owner has received any and all other documentation required by the Contract.

§ 4.2.2 The Owner's final payment to the Contractor shall be made no later than 30 days after the completion or satisfaction of all conditions precedent to final payment set forth above in Section 4.2.1.

## ARTICLE 5 DISPUTE RESOLUTION

### § 5.1 Binding Dispute Resolution

For any claim subject to, but not resolved by, mediation pursuant to Section 21.5, the method of binding dispute resolution shall be as follows:

*(Check the appropriate box.)*

Arbitration pursuant to Section 21.6 of this Agreement

Litigation in a court of competent jurisdiction

Other *(Specify)*

If the Owner and Contractor do not select a method of binding dispute resolution, or do not subsequently agree in writing to a binding dispute resolution method other than litigation, claims will be resolved in a court of competent jurisdiction.

### § 5.2 WAIVER OF JURY TRIAL

To the extent allowed by applicable laws, the Owner and the Contractor expressly covenant and agree to waive the right to trial by jury in connection with any litigation or judicial proceeding related to or concerning, directly or indirectly, this Agreement, the Work, or the conduct, omission, action, obligation, duty, right benefit, privilege or liability of a party. This waiver of right to trial by jury is separately given and is knowingly, intentionally and voluntarily made by the parties, and both acknowledge that separate and good and valuable consideration has been provided by each for this waiver. The parties have had an opportunity to seek legal counsel concerning this waiver. This waiver is intended to and does encompass each instance and each issue as to which the right to a jury trial would otherwise accrue. The parties further certify and represent to each other that no employee, representative

or agent of the Contractor or the Owner (including their respective counsel) has represented, expressly or otherwise, to the Contractor or the Owner or to any agent or representative of the Contractor or the Owner (including their respective counsel) that they will not seek to enforce this waiver of right to jury trial. This waiver shall apply to this Agreement and any future amendments, supplements or modifications hereto.

**§ 5.3 CHAPTER 558 OPT-OUT**

THE PARTIES EXPRESSLY AGREE THAT THE PROVISIONS OF CHAPTER 558, FLORIDA STATUTES, SHALL NOT APPLY TO THIS AGREEMENT OR ANY DISPUTE RELATING TO IT OR THE PROJECT.

**§ 5.4 ATTORNEYS' FEES**

In any suit, action, or other proceeding, including trial, arbitration or bankruptcy, arising out of or in any manner relating to this Agreement or the Contract Documents, including: (a) the enforcement or interpretation of either party's rights or obligations under this Agreement or the Contract Documents, whether in contract, tort, or both, or (b) the declaration of any rights or obligations under this Agreement or the Contract Documents, the prevailing party, as determined by the court or arbitrator, shall be entitled to recover its reasonable attorneys' fees and legal costs from the losing party.

**ARTICLE 6 ENUMERATION OF CONTRACT DOCUMENTS**

**§ 6.1** The Contract Documents are defined in Article 7 and, except for Modifications issued after execution of this Agreement, are enumerated in the sections below.

**§ 6.1.1** The Agreement is this executed AIA Document A104™-2017, Standard Abbreviated Form of Agreement Between Owner and Contractor.

**§ 6.1.2** AIA Document E203™-2013, Building Information Modeling and Digital Data Exhibit, dated as indicated below:

*(Insert the date of the E203-2013 incorporated into this Agreement.)*

N/A

**§ 6.1.3** The Supplementary and other Conditions of the Contract:

Document	Title	Date	Pages

**§ 6.1.4** The Specifications:

*(Either list the Specifications here or refer to an exhibit attached to this Agreement.)*

Section	Title	Date	Pages
See Exhibit B			

**§ 6.1.5** The Drawings:

*(Either list the Drawings here or refer to an exhibit attached to this Agreement.)*

Number	Title	Date
See Exhibit B		

**§ 6.1.6** The Addenda, if any:

[Community Development District Provisions Addenda](#)

[Maintenance Bond Form – Contractor to use provisions and forms as required and approved by Brevard County.](#)

**§ 6.1.7** Additional documents, if any, forming part of the Contract Documents:

.1 Other Exhibits:

*(Check all boxes that apply.)*


- Exhibit A, Determination of the Cost of the Work.
- Exhibit D, Basin V Drainage Map.
- AIA Document E204™-2017, Sustainable Projects Exhibit, dated as indicated below:  
(Insert the date of the E204-2017 incorporated into this Agreement.)
- The Sustainability Plan:

Title	Date	Pages

- Supplementary and other Conditions of the Contract:

Document	Title	Date	Pages

- .2 Other documents, if any, listed below:  
(List here any additional documents that are intended to form part of the Contract Documents.)

- Exhibit A - ~~NOT USED~~ **ASPHALT 365 PROPOSAL + TERMS.** 
- Exhibit B - Drawings and Specifications
- Exhibit C - Initial Schedule of Values
- Exhibit D - Reference Material - Basin V Drainage Map
- Exhibit D1 - Form of Waiver and Release of Lien - Progress Payment
- Exhibit D2 - Form of Waiver and Release of Lien - Final

**ARTICLE 7 GENERAL PROVISIONS**

**§ 7.1 The Contract Documents**

The Contract Documents are enumerated in Article 6 and consist of this Agreement (including, if applicable, Supplementary and other Conditions of the Contract), Drawings, Specifications, Addenda issued prior to the execution of this Agreement, other documents listed in this Agreement, and Modifications issued after execution of this Agreement. A Modification is (1) a written amendment to the Contract signed by both parties, (2) a Change Order, (3) a Construction Change Directive, or (4) a written order for a minor change in the Work issued by the Engineer. The intent of the Contract Documents is to include all items necessary for the proper execution and completion of the Work by the Contractor. The Contract Documents are complementary, and what is required by one shall be as binding as if required by all; performance by the Contractor shall be required to the extent consistent with the Contract Documents and reasonably inferable from them as being necessary to produce the indicated results.

**§ 7.2 The Contract**

The Contract Documents form the “**Contract for Construction**” or the “**Contract**”. The Contract represents the entire and integrated agreement between the parties hereto and supersedes prior negotiations, representations, or agreements, either written or oral. However, to the extent the Contractor has performed Work within the scope of this Agreement before execution of this Agreement all rights and liabilities of the parties for performance of the prior Work are merged and included within and shall be governed by the terms and conditions of this Agreement. All compensation paid for prior Work performed by the Contractor or its Subcontractors related to the Project is included in the Contract Sum and the Owner shall have no obligation or liability to the Contractor for prior work separate and apart from the terms and conditions of this Agreement. For the avoidance of doubt, no sums are due for any work, services, or material provided prior to execution of this Agreement. If anything in the other Contract Documents, other than a Modification, is inconsistent with this Agreement, this Agreement shall govern. The Contract may be amended or modified only by a Modification. The Contract Documents shall not be construed to create a contractual relationship of any kind between any persons or entities other than the Owner and the Contractor.

**§ 7.2.1** In case of any inconsistency, conflict, or ambiguity among the Contract Documents, the documents shall govern in the following order: (a) Modifications and (b) this Agreement, including the Exhibits. Except as otherwise provided, among categories of documents having the same order of precedence, the provision or requirement conferring the greatest benefit upon the Owner as determined by the Owner shall control and take

precedence. Information identified in one Contract Document and not identified in another shall not be considered a conflict or inconsistency.

### **§ 7.3 The Work**

The term “**Work**” means the construction and services required by the Contract Documents, whether completed or partially completed, and includes all other labor, materials, equipment, and services provided or to be provided by the Contractor to fulfill the Contractor’s obligations to construct the entire Work shown on the Drawings and Specifications and all Work that is reasonably inferable therefrom as being necessary to achieve the indicated results. The Work may constitute the whole or a part of the Project.

### **§ 7.4 Instruments of Service**

Instruments of Service are representations, in any medium of expression now known or later developed, of the tangible and intangible creative work performed by the Engineer and the Engineer’s consultants under their respective professional services agreements. Instruments of Service may include, without limitation, studies, surveys, models, sketches, drawings, specifications, and other similar materials.

### **§ 7.5 Ownership and use of Drawings, Specifications and Other Instruments of Service**

**§ 7.5.1** The Engineer and the Engineer’s consultants shall be deemed the authors and owners of their respective Instruments of Service, including the Drawings and Specifications, and will retain all common law, statutory and other reserved rights in their Instruments of Service, including copyrights, subject to rights of the Owner under its agreement with the Engineer. The Contractor, Subcontractors, Sub-subcontractors, and suppliers shall not own or claim a copyright in the Instruments of Service. Submittal or distribution to meet official regulatory requirements or for other purposes in connection with the Project is not to be construed as publication in derogation of the Owner’s, Engineer’s or Engineer’s consultants’ reserved rights.

**§ 7.5.2** The Contractor, Subcontractors, Sub-subcontractors and suppliers are authorized to use and reproduce the Instruments of Service provided to them, subject to the protocols established pursuant to Sections 7.6 and 7.7, solely and exclusively for execution of the Work. All copies made under this authorization shall bear the copyright notice, if any, shown on the Instruments of Service. The Contractor, Subcontractors, Sub-subcontractors, and suppliers may not use the Instruments of Service on other projects or for additions to this Project outside the scope of the Work without the specific written consent of the Owner, Engineer and the Engineer’s consultants.

### **§ 7.6 Digital Data Use and Transmission**

The parties shall agree upon protocols governing the transmission and use of Instruments of Service or any other information or documentation in digital form. The Contractor shall be bound by protocols, if any, that the Owner and the Engineer agree to.

### **§ 7.7 Building Information Models Use and Reliance**

Any use of, or reliance on, all or a portion of a building information model without agreement to protocols governing the use of, and reliance on, the information contained in the model and without having those protocols set forth in AIA Document E203™–2013, Building Information Modeling and Digital Data Exhibit, and the requisite AIA Document G202™–2013, Project Building Information Modeling Protocol Form, shall be at the using or relying party’s sole risk and without liability to the other party and its contractors or consultants, the authors of, or contributors to, the building information model, and each of their agents and employees.

### **§ 7.8 Severability**

The invalidity of any provision of the Contract Documents shall not invalidate the Contract or its remaining provisions. If it is determined that any provision of the Contract Documents violates any law, or is otherwise invalid or unenforceable, then that provision shall be revised to the extent necessary to make that provision legal and enforceable. In such case the Contract Documents shall be construed, to the fullest extent permitted by law, to give effect to the parties’ intentions and purposes in executing the Contract.

### **§ 7.9 Notice**

**§ 7.9.1** Except as otherwise provided in Section 7.9.2, where the Contract Documents require one party to notify or give notice to the other party, such notice shall be provided in writing to the designated representative of the party to whom the notice is addressed and shall be deemed to have been duly served if delivered in person, by mail, or reputable overnight delivery services, with proof of delivery, or by electronic transmission, sent to the intended



addressee at the address set forth in the Agreement, or to such other address or to the attention of such other person as the addressee shall have designated by written notice sent in accordance herewith, and shall be deemed to have been given upon receipt of refusal to accept delivery, or, in the case of electronic transmission, as of the date of the electronic transmission.

**§ 7.9.2** Notice of Claims shall be provided in writing and shall be deemed to have been duly served only if delivered to the designated representative of the party to whom the notice is addressed by certified or registered mail, or by courier providing proof of delivery.

#### **§ 7.10 Relationship of the Parties**

The Contractor accepts the relationship of trust and confidence established by this Agreement and covenants with the Owner to cooperate with the Engineer and exercise the Contractor's skill and judgment in furthering the interests of the Owner; to furnish efficient business administration and supervision; to furnish at all times an adequate supply of workers and materials; and to perform the Work in an expeditious and economical manner consistent with the Owner's interests. The Owner agrees to furnish and approve, in a timely manner, information required by the Contractor and to make payments to the Contractor in accordance with the requirements of the Contract Documents.

### **ARTICLE 8 OWNER**

#### **§ 8.1 Information and Services Required of the Owner**

**§ 8.1.1** Prior to commencement of the Work, at the written request by the Contractor, the Owner shall furnish to the Contractor reasonable evidence that the Owner has made financial arrangements to fulfill the Owner's obligations under the Contract. The Contractor shall have no obligation to commence the Work until the Owner provides such evidence. If commencement of the Work is delayed under this Section 8.1.1, the Contract Time shall be extended appropriately.

**§ 8.1.2** The Owner shall furnish all necessary surveys and a legal description of the site.

**§ 8.1.3** The Contractor shall be entitled to rely on the accuracy of information furnished by the Owner but shall exercise proper precautions relating to the safe performance of the Work.

**§ 8.1.4** Except for permits and fees that are the responsibility of the Contractor under the Contract Documents, including those required under Section 9.6.1, the Owner shall secure and pay for other necessary approvals, easements, assessments, and charges required for the construction, use, or occupancy of permanent structures or for permanent changes in existing facilities.

#### **§ 8.2 Owner's Right to Stop the Work**

If the Contractor fails to correct Work which is not in accordance with the requirements of the Contract Documents, or repeatedly fails to carry out the Work in accordance with the Contract Documents, the Owner may issue a written order to the Contractor to stop the Work, or any portion thereof, until the cause for such order is eliminated; however, the right of the Owner to stop the Work shall not give rise to a duty on the part of the Owner to exercise this right for the benefit of the Contractor or any other person or entity. The Owner shall incur no liability for delays occasioned by any stop work order issued in accordance with this Section.

#### **§ 8.3 Owner's Right to Carry Out the Work**

If the Contractor defaults or neglects to carry out the Work in accordance with the Contract Documents, and fails within a three-day period after receipt of notice from the Owner to commence and continue correction of such default or neglect with diligence and promptness, the Owner may, without prejudice to any other remedies the Owner may have, correct such default or neglect and deduct the reasonable cost thereof, including the Owner's expenses and compensation for the Engineer's additional services made necessary thereby, plus markup of ten percent (10%), from the payment then or thereafter due the Contractor. The Engineer may, pursuant to Section 15.4.3, withhold or nullify a Certificate for Payment, or the Owner may, pursuant to Section 15.4.3 withhold payment or recover from the Contractor, or offset for, payment previously made, in whole or in part, to the extent reasonably necessary to reimburse the Owner for the reasonable cost of correcting such deficiencies, including the Owner's expenses and compensation for the Engineer's additional services made necessary by such default, neglect, or failure. If the Contractor disagrees with the actions of the Owner, or the amounts claimed as costs to the Owner, the Contractor may file a Claim pursuant to Article 21.

## ARTICLE 9 CONTRACTOR

### § 9.1 Review of Contract Documents and Field Conditions by Contractor

§ 9.1.1 Execution of the Contract by the Contractor is a representation that the Contractor has visited the site, become generally familiar with local conditions under which the Work is to be performed and correlated personal observations with requirements of the Contract Documents. The Contractor and each Subcontractor shall evaluate and satisfy themselves as to the condition and limitations under which the Work is to be performed, including (i) the location, condition, layout, and nature of the Project site, existing improvements, and surrounding areas, (ii) anticipated labor supply and costs, and (iii) availability and cost of materials, tools, and equipment. The Owner shall not be required to make any adjustment in either the Contract Sum or Contract Time in connection with any failure by the Contractor or any Subcontractor to comply with the requirements of this or any other section or provision of this Agreement.

§ 9.1.2 Because the Contract Documents are complementary, the Contractor shall, before starting each portion of the Work, carefully study and compare the various Contract Documents relative to that portion of the Work, as well as the information furnished by the Owner pursuant to Section 8.1.2, shall take field measurements of any existing conditions related to that portion of the Work and shall observe any conditions at the site affecting it. These obligations are for the purpose of facilitating coordination and construction by the Contractor and are not for the purpose of discovering errors, omissions, or inconsistencies in the Contract Documents; however, the Contractor shall promptly report to the Engineer any errors, inconsistencies, or omissions discovered by or made known to the Contractor as a request for information in such form as the Engineer may require. It is recognized that the Contractor's review is made in the Contractor's capacity as a contractor and not as a licensed design professional unless otherwise specifically provided in the Contract Documents. The exactness of grades, elevations, dimensions, or locations given on any Drawings issued by the design professionals engaged by the Owner, or the work installed by other contractors, is not guaranteed by the Owner. The Contractor shall, therefore, satisfy itself as to the accuracy of all grades, elevations, dimensions and locations. In all cases of interconnection of its Work with existing or other work, it shall verify at the site all dimensions relating to such existing or other work.

§ 9.1.3 The Contractor is not required to ascertain that the Contract Documents are in accordance with applicable laws, statutes, ordinances, codes, rules and regulations, or lawful orders of public authorities, but the Contractor shall promptly report to the Engineer any nonconformity discovered by or made known to the Contractor as a request for information in such form as the Engineer may require.

### § 9.2 Supervision and Construction Procedures

§ 9.2.1 The Contractor shall supervise and direct the Work, using the Contractor's best skill and attention. The Contractor shall be solely responsible for and have control over construction means, methods, techniques, sequences, and procedures, and for coordinating all portions of the Work under the Contract, unless the Contract Documents give other specific instructions concerning these matters.

§ 9.2.2 The Contractor shall be responsible to the Owner for acts and omissions of the Contractor's employees, Subcontractors and their agents and employees, and other persons or entities performing portions of the Work for or on behalf of the Contractor or any of its Subcontractors.

### § 9.3 Labor and Materials

§ 9.3.1 Unless otherwise provided in the Contract Documents, the Contractor shall provide and pay for labor, materials, equipment, tools, construction equipment and machinery, water, heat, utilities, transportation, and other facilities and services necessary for proper execution and completion of the Work whether temporary or permanent and whether or not incorporated or to be incorporated in the Work.

§ 9.3.2 The Contractor shall enforce strict discipline and good order among the Contractor's employees and other persons carrying out the Work. The Contractor shall not permit employment of unfit persons or persons not skilled in tasks assigned to them.

§ 9.3.3 The Contractor may make a substitution only with the written consent of the Owner, after evaluation by the Engineer and in accordance with a Modification.

## § 9.4 Warranty

The Contractor warrants to the Owner and Engineer that materials and equipment furnished under the Contract will be of good quality and new unless the Contract Documents require or permit otherwise. The Contractor further warrants that the Work will conform to the requirements of the Contract Documents and will be free from defects, except for those inherent in the quality of the Work the Contract Documents require or permit. Work, materials, or equipment not conforming to these requirements may be considered defective. The Contractor's warranty excludes remedy for damage or defect caused by abuse, alterations to the Work not executed by the Contractor, improper or insufficient maintenance, improper operation or normal wear and tear under normal usage. All other warranties required by the Contract Documents shall be issued in the name of the Owner, or shall be transferable to the Owner, and shall commence in accordance with Section 15.6.3. In addition to and not in lieu of the foregoing warranties, the Contractor hereby (a) assigns to the Owner (on a non-exclusive basis) any and all manufacturer's, supplier's, and Subcontractor's warranties relating to materials and equipment used in the Work, (b) agrees to perform the Work in such manner so as to preserve any and all such warranties, and (c) further agrees to deliver all documentation of such warranties to the Owner no later than at the time the Contractor submits its final Application for Payment.

## § 9.5 Taxes

The Contractor shall pay sales, consumer, use, and other similar taxes that are legally enacted when bids are received or negotiations concluded, whether or not yet effective or merely scheduled to go into effect.

## § 9.6 Permits, Fees, Notices, and Compliance with Laws

**§ 9.6.1** Unless otherwise provided in the Contract Documents, the Contractor shall secure and pay for the building permit as well as other permits, fees, licenses, and inspections by government agencies necessary for proper execution and completion of the Work that are customarily secured after execution of the Contract and legally required at the time bids are received or negotiations concluded.

**§ 9.6.2** The Contractor shall comply with and give notices required by applicable laws, statutes, ordinances, codes, rules and regulations, and lawful orders of public authorities applicable to performance of the Work. If the Contractor performs Work knowing it to be contrary to applicable laws, statutes, ordinances, codes, rules and regulations, or lawful orders of public authorities, the Contractor shall assume appropriate responsibility for such Work and shall bear the costs attributable to correction.

## § 9.7 Allowances

The Contractor shall include in the Contract Sum all allowances stated in the Contract Documents. The Owner shall select materials and equipment under allowances with reasonable promptness. Allowance amounts shall include the costs to the Contractor of materials and equipment delivered at the site and all required taxes, less applicable trade discounts. Contractor's costs for unloading and handling at the site, labor, installation, overhead, profit, and other expenses contemplated for stated allowance amounts shall be included in the Contract Sum but not in the allowance. Allowance amounts, if any, shall be adjusted via Change Order or Construction Change Directive prior to final payment based on actual substantiated costs incurred.

## § 9.8 Contractor's Construction Schedules

**§ 9.8.1** The Contractor, promptly after being awarded the Contract, shall submit for the Owner's and Engineer's information a Contractor's construction schedule for the Work. The schedule shall be updated at appropriate intervals required by the conditions of the Work. The construction schedule and all updates thereto shall not exceed time limits current under the Contract Documents, shall be revised at appropriate intervals as required by the conditions of the Work and Project, shall be related to the entire Project to the extent required by the Contract Documents, and shall provide for expeditious and practicable execution of the Work.

**§ 9.8.2** The Contractor shall perform the Work in general accordance with the most recent schedule submitted to the Owner and Engineer; provided, however, no such schedule update shall modify the Contract Time without the Owner's written consent.

## § 9.9 Submittals

**§ 9.9.1** The Contractor shall review for compliance with the Contract Documents and submit to the Engineer and the Owner Shop Drawings, Product Data, Samples, and similar submittals required by the Contract Documents or requested by the Engineer or the Owner in coordination with the Contractor's construction schedule and in such sequence as to allow the Engineer (and the Owner, at the Owner's election) reasonable time for review. By

submitting Shop Drawings, Product Data, Samples, and similar submittals, the Contractor represents to the Owner and Engineer that the Contractor has (1) reviewed and approved them; (2) determined and verified materials, field measurements, and field construction criteria related thereto, or will do so; and (3) checked and coordinated the information contained within such submittals with the requirements of the Work and of the Contract Documents. The Work shall be in accordance with approved submittals.

**§ 9.9.2** Shop Drawings, Product Data, Samples and similar submittals are not Contract Documents.

**§ 9.9.3** The Contractor shall not be required to provide professional services that constitute the practice of architecture or engineering unless such services are specifically required by the Contract Documents or unless the Contractor needs to provide such services in order to carry out the Contractor's own responsibilities. If professional design services or certifications by a design professional are specifically required, the Owner and the Engineer will specify the performance and design criteria that such services must satisfy. The Contractor shall cause such services or certifications to be provided by an appropriately licensed design professional. If no criteria are specified, the design shall comply with applicable codes and ordinances. Each Party shall be entitled to rely upon the information provided by the other Party. The Engineer will review and approve or take other appropriate action on submittals for the limited purpose of checking for conformance with information provided and the design concept expressed in the Contract Documents. The Engineer's review of Shop Drawings, Product Data, Samples, and similar submittals shall be for the limited purpose of checking for conformance with information given and the design concept expressed in the Contract Documents. In performing such review, the Engineer will approve, or take other appropriate action upon, the Contractor's Shop Drawings, Product Data, Samples, and similar submittals.

#### **§ 9.10 Use of Site**

**§ 9.10.1** The Contractor shall confine operations at the site to areas permitted by applicable laws, statutes, ordinances, codes, rules and regulations, lawful orders of public authorities, and the Contract Documents and shall not unreasonably encumber the site with materials or equipment. Only materials and equipment that are to be used directly in the Work itself shall be brought to and stored on the Project site by the Contractor. After equipment is no longer required for the Work, it shall be promptly removed from the Project site. Protection of construction materials and equipment stored on the Project site from weather, theft, and damage is solely the responsibility of the Contractor. The Work shall be performed, to the fullest extent reasonably possible, in such a manner that public areas adjacent to the site of the Work shall be free from all debris, building materials, and equipment likely to cause hazardous conditions.

**§ 9.10.2** The Contractor shall use best efforts to minimize any interference with the occupancy or beneficial use of any areas and buildings adjacent to the site of the Work. The Contractor shall not permit any workers to use any existing facilities at the Project site, including elevators, lavatories, toilets, entrances, and parking areas other than those specifically agreed by the Owner in writing.

#### **§ 9.11 Cutting and Patching**

The Contractor shall be responsible for cutting, fitting, or patching required to complete the Work or to make its parts fit together properly.

#### **§ 9.12 Cleaning Up**

The Contractor shall keep the premises and surrounding area free from accumulation of waste materials and rubbish caused by operations under the Contract. At completion of the Work, the Contractor shall remove waste materials, rubbish, the Contractor's tools, construction equipment, machinery, and surplus material from and about the Project.

#### **§ 9.13 Access to Work**

The Contractor shall provide the Owner, the Engineer, and other persons designated by the Owner with access to the Work in preparation and progress wherever located.

#### **§ 9.14 Royalties, Patents and Copyrights**

The Contractor shall pay all royalties and license fees. The Contractor shall defend suits or claims for infringement of copyrights and patent rights and shall hold the Owner and Engineer harmless from loss on account thereof, but shall not be responsible for defense or loss when a particular design, process, or product of a particular manufacturer or manufacturers is required by the Contract Documents or where the copyright violations are contained in Drawings, Specifications or other documents prepared by the Owner or Engineer. However, if an infringement of a

copyright or patent is discovered by, or made known to, the Contractor, the Contractor shall be responsible for the loss unless the information is promptly furnished to the Owner and Engineer.

### **§ 9.15 Indemnification**

**§ 9.15.1** To the fullest extent permitted by law, the Contractor shall indemnify, defend (at Owner's request with counsel reasonably acceptable to the Owner) and hold harmless the Owner, its members, managers, and affiliates, and the respective officers, directors, agents, employees, successors and assigns of any of them, as well as the Viera East Community Development District and its Board of Supervisors (collectively, "**Indemnitees**"), from and against any and all claims, liabilities, damages, losses, and expenses, including attorneys' fees (collectively, "**Indemnity Claims**"), arising out of or resulting from performance of the Work, provided that such claim, damage, loss or expense is attributable to bodily injury, sickness, disease or death (the Contractor's employees included), or to injury to or destruction of tangible property (including loss of use), but only to the extent caused, in whole or in part, by the negligent, reckless or intentionally wrongful acts or omissions of the Contractor, or any of the Contractor's Subcontractors, suppliers, or agents of any tier or their respective employees, regardless of whether or not such claim, damage, loss, or expense is caused in part by a party indemnified here under. Such obligation shall not be construed to negate, abridge, or reduce other rights or obligations of indemnity that would otherwise exist as to an Indemnitee. The Owner and the Contractor acknowledge and agree that Section 725.06, Florida Statutes, does not require a monetary limitation on the extent of the indemnification provisions of this Section 9.15.1. If, notwithstanding this agreement, a monetary limitation on the extent of indemnification is deemed necessary to enforce any indemnification provision contained in the Contract, the specifications for the Project shall be deemed to include a monetary limitation on the extent of the indemnification required by said provision equal to the greater of, on a per occurrence basis: (a) two (2) times the Contract Sum, or (b) the amount of all deductibles and self-insured retentions applicable to the Contractor's insurance policy or policies applicable to such Indemnity Claim(s) plus the amount of insurance proceeds paid or payable under the Contractor's insurance policy or policies applicable to such Indemnity Claims, and the Contractor and the Owner expressly agree that this monetary limit bears a reasonable commercial relationship to the Contract. The Contractor's indemnification obligations under this Agreement, including those in this Section, shall be deemed to fully comply with Section 725.06, Florida Statutes, to the extent applicable, including any amendments thereto, in all respects. If any word, clause or provision of any of the indemnification provisions of this Agreement is determined not to be in compliance with Section 725.06, Florida Statutes, to the extent applicable, including any amendments thereto, it shall be deemed stricken and the remaining words, clauses, and provisions shall remain in full force and effect. To the greatest extent permitted by applicable laws, the Contractor waives for itself and its insurers any and all claims that the indemnification obligations under the Contract violate applicable laws.

**§ 9.15.2** In claims against any person or entity indemnified under this Section 9.15 by an employee of the Contractor, a Subcontractor, anyone directly or indirectly employed by them, or anyone for whose acts they may be liable, the indemnification obligation under Section 9.15.1 shall not be limited by a limitation on amount or type of damages, compensation or benefits payable by or for the Contractor or Subcontractor under workers' compensation acts, disability benefit acts or other employee benefit acts.

**§ 9.15.3** The duty of the Contractor to indemnify and hold harmless the indemnified parties includes the separate and independent duty to defend the indemnified parties, which duty arises immediately upon receipt by the Contractor of the tender of any indemnity claim from an indemnified party which under the written content of the claimant's description of its claim reasonably appears to be within Contractor's indemnification obligation. The Contractor's obligation to defend the indemnified parties shall be at Contractor's sole expense. The Contractor shall respond within fifteen (15) calendar days to the tender of any indemnity claim for defense and/or indemnity by an indemnified party, unless the indemnified party agrees in writing to an extension of this time. The defense provided to the indemnified parties by Contractor shall be by well qualified, adequately insured and experienced legal counsel reasonably acceptable to Owner. By proceeding to defend an indemnity claim, the Contractor shall not be deemed to have admitted to an obligation to provide indemnification and defense and the Contractor may provide a defense under a written reservation of rights.

## **ARTICLE 10 Engineer**

**§ 10.1** The Engineer will provide administration of the Contract as described in the Contract Documents and will be an Owner's representative during construction, until the date the Engineer issues the final Certificate for Payment. The Engineer will have authority to act on behalf of the Owner only to the extent provided in the Contract Documents, unless otherwise modified in writing in accordance with other provisions of the Contract.

§ 10.2 At the Owner's discretion, the duties of the Engineer described herein, other than those duties that require licensure as an architect under applicable laws, may be performed by the Owner or the Owner's representative (e.g., the role of reviewing and certifying Applications for Payment and approving Change Orders).

§ 10.3 The Engineer will visit the site at intervals appropriate to the stage of the construction to become generally familiar with the progress and quality of the portion of the Work completed, and to determine in general, if the Work observed is being performed in a manner indicating that the Work, when fully completed, will be in accordance with the Contract Documents. However, the Engineer will not be required to make exhaustive or continuous on-site inspections to check the quality or quantity of the Work. The Engineer will not have control over, charge of, or responsibility for the construction means, methods, techniques, sequences, or procedures, or for safety precautions and programs in connection with the Work, since these are solely the Contractor's rights and responsibilities under the Contract Documents.

§ 10.4 On the basis of the site visits, the Engineer will keep the Owner reasonably informed about the progress and quality of the portion of the Work completed, and promptly report to the Owner (1) known deviations from the Contract Documents, (2) known deviations from the most recent construction schedule submitted by the Contractor, and (3) defects and deficiencies observed in the Work. The Engineer will not be responsible for the Contractor's failure to perform the Work in accordance with the requirements of the Contract Documents. The Engineer will not have control over or charge of and will not be responsible for acts or omissions of the Contractor, Subcontractors, or their agents or employees, or any other persons or entities performing portions of the Work.

§ 10.5 Based on the Engineer's evaluations of the Work and of the Contractor's Applications for Payment, the Engineer will review and certify the amounts due the Contractor and will issue Certificates for Payment in such amounts.

§ 10.6 The Engineer shall promptly notify the Owner when it observes Work that does not conform to the Contract Documents and the Engineer may recommend to the Owner inspection or testing of the Work.

§ 10.7 The Engineer will review and approve or take other appropriate action upon, the Contractor's submittals such as Shop Drawings, Product Data, and Samples, but only for the limited purpose of checking for conformance with information given and the design concept expressed in the Contract Documents.

§ 10.8 The Engineer will interpret and decide matters concerning performance under, and requirements of, the Contract Documents on written request of either the Owner or Contractor, provided that requests by the Contractor for information or clarification must be in writing and indicate the specific Contract Documents in need of clarification and the nature of the clarification requested.

§ 10.9 The Owner's decisions on matters relating to aesthetic effect will be final if consistent with the intent expressed in the Contract Documents.

## **ARTICLE 11 SUBCONTRACTORS**

§ 11.1 A Subcontractor is a person or entity who has a direct contract with the Contractor to perform a portion of the Work at the site.

§ 11.2 Unless otherwise stated in the Contract Documents, the Contractor, as soon as practicable after award of the Contract, shall notify the Owner and Engineer of the Subcontractors or suppliers proposed for each of the principal portions of the Work. The Contractor shall not contract with any Subcontractor or supplier to whom the Owner or Engineer has made reasonable written objection within ten days after receipt of the Contractor's list of Subcontractors and suppliers. If the proposed but rejected Subcontractor was reasonably capable of performing the Work, the Contract Sum and Contract Time shall be increased or decreased by the difference, if any, occasioned by such change, and an appropriate Change Order shall be issued before commencement of the substitute Subcontractor's Work. The Contractor shall not be required to contract with anyone to whom the Contractor has made reasonable objection.

§ 11.3 Contracts between the Contractor and Subcontractors shall be in writing and shall (1) expressly identify the Owner as a third party beneficiary of the subcontract, (2) require each Subcontractor, to the extent of the Work to be

performed by the Subcontractor, to be bound to the Contractor by the terms of the Contract Documents, and to assume toward the Contractor all the obligations and responsibilities, including the responsibility for safety of the Subcontractor's Work, which the Contractor, by the Contract Documents, assumes toward the Owner and Engineer, (3) allow the Subcontractor the benefit of all rights, remedies and redress against the Contractor that the Contractor, by these Contract Documents, has against the Owner, (4) incorporate the terms of this Agreement, (5) require that each of the Contractor's Subcontractors and materials suppliers incorporate the terms of this Agreement into their respective subcontracts and purchase orders related to the Project, (6) include the provision for waiver of trial by jury with respect to any and all claims arising out of the performance of any and all obligations under this Agreement and all subcontracts and purchase orders related to the Project, (7) conform to the applicable payment provisions of this Agreement, and shall not be awarded on the basis of cost plus a fee and shall not provide for retainage of less than ten percent (10%) without the prior consent of the Owner. The Contractor shall promptly submit to the Owner a copy of each subcontract upon execution of same.

§ 11.4 Each subcontract agreement for a portion of the Work is assigned by the Contractor to the Owner, provided that: (i) assignment is effective only after termination of the Contract by the Owner and only for those subcontract agreements that the Owner accepts by notifying the Subcontractor and Contractor in writing; and (ii) assignment is subject to the prior rights of the surety, if any, obligated under bond relating to the Contract. Each subcontract shall specifically provide that the Owner shall only be responsible to the Subcontractor for those obligations of the Contractor that accrue subsequent to the Owner's exercise of its right to take an assignment of such subcontract. Upon such assignment to the Owner under this Section 11.4, the Owner may further assign the subcontract to a successor contractor or other entity.

## **ARTICLE 12 CONSTRUCTION BY OWNER OR BY SEPARATE CONTRACTORS**

§ 12.1 The term "Separate Contractor(s)" shall mean other contractors retained by the Owner under separate agreements. The Owner reserves the right to perform construction or operations related to the Project with the Owner's own forces, and with Separate Contractors.

§ 12.2 The Contractor shall afford the Owner and Separate Contractors reasonable opportunity for introduction and storage of their materials and equipment and performance of their activities, and shall connect and coordinate the Contractor's activities with theirs as required by the Contract Documents.

§ 12.3 The Owner shall be reimbursed by the Contractor for costs incurred by the Owner which are payable to a Separate Contractor because of delays, improperly timed activities, or defective construction of the Contractor. The Owner shall be responsible to the Contractor for costs incurred by the Contractor because of a Separate Contractor's delays that delay the critical path of the Work, a Separate Contractor's improperly timed activities that delay the critical path of the Work caused by a Separate Contractor, or damage to the Work, or defective construction of a Separate Contractor.

## **ARTICLE 13 CHANGES IN THE WORK**

§ 13.1 By appropriate Modification, changes in the Work may be accomplished after execution of the Contract. The Owner, without invalidating the Contract, may order changes in the Work within the general scope of the Contract consisting of additions, deletions, or other revisions, with the Contract Sum and Contract Time being adjusted accordingly. Such changes in the Work shall be authorized by written Change Order signed by the Owner, and Contractor, and, if required by the Owner, the Engineer, or by written Construction Change Directive signed by the Owner and, if required by the Owner, Engineer. Upon issuance of the Change Order or Construction Change Directive, the Contractor shall proceed promptly with such changes in the Work, unless otherwise provided in the Change Order or Construction Change Directive. Except as permitted in this Article 13 or Section 15.4.5, a change in the Contract Sum or Contract Time shall be accomplished only by a Change Order. Accordingly, no course of conduct or dealings between the parties, nor express or implied acceptance of alterations or additions to the Work, and no claim that Owner has been unjustly enriched by any alteration of or addition to the Work, shall be a basis of any claim to an increase in any amounts due under the Contract Documents or a change in any time period provided in the Contract Documents.

§ 13.2 Adjustments in the Contract Sum and Contract Time resulting from a change in the Work shall be determined by mutual agreement of the parties in a Change Order signed by both the Contractor and the Owner or, in the case of a Construction Change Directive signed only by the Owner and, if required by the Owner, the Engineer, by the Contractor's cost of labor, material, equipment, and reasonable overhead and profit thereon at the rate specified in

Section 3.2.4 unless the parties agree on another method for determining the cost or credit, and such adjustment of the Contract Sum shall be subject to preconditions and limitations of Article 14 and other applicable provisions of this Agreement. Pending final determination of the total cost of a Construction Change Directive, the Contractor may request payment for Work completed pursuant to the Construction Change Directive. The Owner will make an interim determination of the amount of payment due for purposes of the Contractor's monthly Application for Payment. When the Owner and Contractor agree on adjustments to the Contract Sum and Contract Time arising from a Construction Change Directive, the Contractor will prepare a Change Order. Agreement on any Change Order shall constitute a final settlement of all matters relating to the change in the Work that is the subject of the Change Order, including all direct and indirect costs associated with such change and any and all adjustments to the Contract Sum and the Contract Time.

**§ 13.3** The Engineer, with the Owner's written consent, will have authority to order minor changes in the Work not involving adjustment in the Contract Sum or extension of the Contract Time and not inconsistent with the intent of the Contract Documents. Such changes shall be effected by written order and shall be binding on the Owner and Contractor. The Contractor shall carry out such written orders promptly. If the Contractor believes that the proposed minor change in the Work will affect the Contract Sum or Contract Time, the Contractor shall notify the Engineer and shall not proceed to implement the change in the Work.

**§ 13.4** If concealed or unknown physical conditions are encountered at the site that differ materially from those indicated in the Contract Documents or from those conditions ordinarily found to exist, the Contract Sum and Contract Time shall be equitably adjusted as mutually agreed between the Owner and Contractor; provided that the Contractor provides timely notice to the Owner and Engineer in accordance with Section 13.5 and, in any event, before conditions are disturbed.

**§ 13.5** If the Contractor observes any circumstance that may, in its opinion, be a change in the scope of the Work that justifies a change to the Contract Sum or Contract Time or the Contractor otherwise becomes aware of the need for or desirability of a change in the Work, then the Contractor may submit a written Change Order Request ("COR") within ten (10) days after becoming aware of circumstance the Contractor believes constitutes a change, in a format acceptable to the Owner and Engineer, and must specify the reasons for such proposed change. The Contractor shall submit a written price proposal and any other required substantiating data within ten (10) days after delivery of the COR, including relevant circumstances and impacts on the schedule or within such later time, if any, agreed to in writing by the Owner. The Contractor may request additional compensation and/or time through a COR but not for instances that the Contractor knew or became aware of the grounds for the COR more than ten (10) days prior to the date the COR is submitted. Any such COR that is approved by the Owner will be incorporated in a Change Order or Construction Change Directive. The time periods in this Section 13.5 prevail over any conflicting time periods elsewhere in the Contract.

## **ARTICLE 14 TIME**

**§ 14.1** Time is of the essence in the performance of the Contractor's obligations under the Contract, including the Contract Time and any milestone deadlines. By executing this Agreement the Contractor confirms that the Contract Time is a reasonable period for performing the Work.

**§ 14.2** Unless otherwise provided, Contract Time is the period of time, including authorized adjustments, allotted in the Contract Documents for Substantial Completion of the Work.

**§ 14.3** The term "day" as used in the Contract Documents shall mean calendar day unless otherwise specifically defined.

**§ 14.4** The date of Substantial Completion is the date established in accordance with Section 15.6.3.

**§ 14.5** If the Contractor is delayed at any time in the critical path of the Work by: (a) labor disputes, fire, abnormal adverse weather conditions not reasonably anticipatable, unavoidable casualties or other causes beyond the Contractor's control that the Owner determines justify delay (collectively, "Force Majeure Events"); (b) an act or neglect of the Owner or Engineer, or of an employee of either, or of a Separate Contractor employed by the Owner; (c) changes ordered in the Work by the Owner; or (d) delay authorized by the Owner pending mediation or other dispute resolution proceedings, then the Contract Time shall be extended by Change Order to the extent such delay will prevent the Contractor from achieving Substantial Completion within the Contract Time and if the performance



of the Work is not, was not, or would not have been delayed by any other cause for which the Contractor is not entitled to an extension of time under the Contract Documents. The Contractor further acknowledges and agrees that adjustments in the Contract Time will be permitted for a delay only to the extent such delay (i) is not caused, or could not have been anticipated, by the Contractor, (ii) could not be limited or avoided by the Contractor's timely notice to the Owner of the delay or reasonable likelihood that the delay will occur, (iii) delays the critical path of the Work and is of a duration not less than one (1) day, and (iv) written notice is provided to the Owner in writing within five (5) working days after the Contractor recognizes or discovers such delay. Notwithstanding anything to the contrary in the Contract Documents, an extension of the Contract Time, to the extent permitted under this Section 14.5, shall be the sole remedy of the Contractor for any (i) delay in the commencement, prosecution, or completion of the Work, (ii) hindrance or obstruction in the performance of the Work, (iii) loss of productivity, or (iv) other similar claims whether or not such delays are foreseeable, unless a delay is caused by acts of the Owner constituting active interference with the Contractor's performance of the Work, and only to the extent such acts continue after the Contractor furnishes the Owner with notice of such interference or a delay is caused by a Force Majeure Event exceeding fifteen (15) days in the aggregate (i.e. there shall be no increase in the Contract Sum for delays caused by Force Majeure Events unless the delays caused by Force Majeure Events exceed 15 days). In no event shall the Contractor be entitled to any compensation or recovery from the Owner in connection with any delay, for consequential damages, lost opportunity costs, impact damages, or other similar remuneration. The extension of time provided for in Section 14.5 shall be the Contractor's sole remedy for any delay, with the exception of the additional cost provided in Section 14.6 below. To the extent the Contractor is entitled under the Contract Documents to an extension of time due to a delay, but the performance of the Work is independently suspended, delayed, or interrupted by a delay for which the Contractor is not entitled to an extension of time, the delay shall be deemed to be a "**Concurrent Delay.**" In the case of a Concurrent Delay, the Contractor shall be entitled to an extension of the Contract Time but the Contractor shall not be entitled to any additional compensation whatsoever during the period of Concurrent Delay. The Contractor shall take all reasonable steps to mitigate the impact of any delays, however caused, regardless of whether the Contractor might otherwise be entitled to adjustment of the Contract Sum or Contract Time for such delays.

**§ 14.6** The Owner shall not be obligated or liable to Contractor for, and Contractor expressly waives any claims against Owner on account of, any damages, costs or expenses of any nature whatsoever which Contractor, its Subcontractors of any tier or any other person may incur as a result of any delays, interference, suspensions, rescheduling, changes in sequence, congestion, disruptions or the like arising from or out of any act or omission of Owner, it being understood and agreed that Contractor's sole and exclusive remedy in such event will be an extension of the schedule as provided for in Section 14.5, but only in accordance with the provisions of Section 14.5, and, if applicable an adjustment to the Contract Sum in accordance with this Section 14.6. An adjustment in the Contract Sum shall only be allowed for delays caused by the acts of the Owner constituting active interference with the Contractor's performance of the Work that continue after the Owner's receipt of written notice from the Contractor or delays caused by Force Majeure Events exceeding fifteen (15) days in the aggregate (but not for Concurrent Delays) and such adjustment under or pursuant to this Section 14.6 shall be limited to the increase, if any, of direct costs incurred by the Contractor in performing the Work as a result of that portion of such delay or delays that cause the Contract Time to be increased. Without limitation, direct costs do not include and the Contractor waives claims relating to damages, delay damages or time-related costs or damages, including, without limitation: (1) profit on the additional costs beyond those as allowed elsewhere in the documents, (2) loss of anticipated profit, (3) indirect expenses, (4) impact costs, (5) loss of productivity, (6) inefficiency costs, (7) home-office overhead, (8) consequential damages, including, but not limited to, loss of bonding capacity, loss of bidding opportunities and insolvency, and (9) legal fees, claims preparation expenses, or costs of dispute resolution.

## **ARTICLE 15 PAYMENTS AND COMPLETION**

### **§ 15.1 Schedule of Values**

**§ 15.1.1** Where the Contract is based on a Stipulated Sum or the Cost of the Work with a Guaranteed Maximum Price pursuant to Section 3.2 or 3.4, the Contractor shall submit a schedule of values to the Owner before the first Application for Payment, allocating the entire Stipulated Sum or Guaranteed Maximum Price to the various portions of the Work. The schedule of values shall be prepared in the form, and supported by the data to substantiate its accuracy required by the Owner. The most recent schedule of values approved by the Owner (i.e. the "**Schedule of Values**") shall be used as a basis for reviewing the Contractor's Applications for Payment. If the Owner believes at any time the schedule of values is unbalanced, the Contractor shall, after review and agreement with the Owner, adjust the schedule of values accordingly.

§ 15.1.2 The allocation of the Stipulated Sum or Guaranteed Maximum Price under this Section 15.1 shall not constitute a separate stipulated sum or guaranteed maximum price for each individual line item in the schedule of values.

### § 15.2 Control Estimate

§ 15.2.1 Where the Contract Sum is the Cost of the Work, plus the Contractor's Fee without a Guaranteed Maximum Price pursuant to Section 3.3, the Contractor shall prepare and submit to the Owner a Control Estimate within 14 days of executing this Agreement. The Control Estimate shall include the estimated Cost of the Work plus the Contractor's Fee.

§ 15.2.2 The Control Estimate shall include:

- .1 the documents enumerated in Article 6, including all Modifications thereto;
- .2 a list of the assumptions made by the Contractor in the preparation of the Control Estimate to supplement the information provided by the Owner and contained in the Contract Documents;
- .3 a statement of the estimated Cost of the Work organized by trade categories or systems and the Contractor's Fee;
- .4 a project schedule upon which the Control Estimate is based, indicating proposed Subcontractors, activity sequences and durations, milestone dates for receipt and approval of pertinent information, schedule of shop drawings and samples, procurement and delivery of materials or equipment the Owner's occupancy requirements, and the date of Substantial Completion; and
- .5 a list of any contingency amounts included in the Control Estimate for further development of design and construction.

§ 15.2.3 When the Control Estimate is acceptable to the Owner and Engineer, the Owner shall acknowledge it in writing. The Owner's acceptance of the Control Estimate does not imply that the Control Estimate constitutes a Guaranteed Maximum Price.

§ 15.2.4 The Contractor shall develop and implement a detailed system of cost control that will provide the Owner and Engineer with timely information as to the anticipated total Cost of the Work. The cost control system shall compare the Control Estimate with the actual cost for activities in progress and estimates for uncompleted tasks and proposed changes. This information shall be reported to the Owner, in writing, no later than the Contractor's first Application for Payment and shall be revised and submitted with each Application for Payment.

§ 15.2.5 The Owner shall authorize preparation of revisions to the Contract Documents that incorporate the agreed-upon assumptions contained in the Control Estimate. The Owner shall promptly furnish such revised Contract Documents to the Contractor. The Contractor shall notify the Owner and Engineer of any inconsistencies between the Control Estimate and the revised Contract Documents.

### § 15.3 Applications for Payment

§ 15.3.1 At least ten days before the date established for each progress payment, the Contractor shall submit to the Engineer an itemized Application for Payment prepared in accordance with the schedule of values, if required under Section 15.1, for completed portions of the Work. The application shall be notarized, if required; be supported by all data substantiating the Contractor's right to payment that the Owner or Engineer require; shall reflect retainage if provided for in the Contract Documents; and include any revised cost control information required by Section 15.2.4. Applications for Payment shall not include requests for payment for portions of the Work for which the Contractor does not intend to pay a Subcontractor or supplier, unless such Work has been performed by others whom the Contractor intends to pay.

§ 15.3.2 With each Application for Payment where the Contract Sum is based upon the Cost of the Work, or the Cost of the Work with a Guaranteed Maximum Price, the Contractor shall submit payrolls, petty cash accounts, receipted invoices or invoices with check vouchers attached, and any other evidence required by the Owner to demonstrate that cash disbursements already made by the Contractor on account of the Cost of the Work equal or exceed progress payments already received by the Contractor plus payrolls for the period covered by the present Application for Payment, less that portion of the progress payments attributable to the Contractor's Fee.

§ 15.3.3 Payments shall be made on account of materials and equipment delivered and suitably stored at the site for subsequent incorporation in the Work. If approved in advance by the Owner, payment may similarly be made for materials and equipment stored, and protected from damage, off the site at a location agreed upon in writing.

§ 15.3.4 The Contractor warrants that title to all Work covered by an Application for Payment will pass to the Owner no later than the time of payment. The Contractor further warrants that upon submittal of an Application for Payment all Work for which Certificates for Payment have been previously issued and payments received from the Owner shall, to the best of the Contractor's knowledge, information and belief, be free and clear of liens, claims, security interests or other encumbrances adverse to the Owner's interests.

#### § 15.4 Certificates for Payment

§ 15.4.1 The Engineer will, within seven days after receipt of the Contractor's Application for Payment, either issue to the Owner a Certificate for Payment, with a copy to the Contractor, for such amount as the Engineer determines is properly due, or notify the Contractor and Owner of the Engineer's reasons for withholding certification in whole or in part as provided in Section 15.4.3.

§ 15.4.2 The issuance of a Certificate for Payment will constitute a representation by the Engineer to the Owner, based on the Engineer's evaluations of the Work and the data in the Application for Payment, that, to the best of the Engineer's knowledge, information, and belief, the Work has progressed to the point indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment in the amount certified. The foregoing representations are subject to an evaluation of the Work for conformance with the Contract Documents upon Substantial Completion, to results of subsequent tests and inspections, to correction of minor deviations from the Contract Documents prior to completion and to specific qualifications expressed by the Engineer. However, the issuance of a Certificate for Payment will not be a representation that the Engineer has (1) made exhaustive or continuous on-site inspections to check the quality or quantity of the Work; (2) reviewed construction means, methods, techniques, sequences, or procedures; (3) reviewed copies of requisitions received from Subcontractors and suppliers and other data requested by the Owner to substantiate the Contractor's right to payment; or (4) made examination to ascertain how or for what purpose the Contractor has used money previously paid on account of the Contract Sum.

§ 15.4.3 The Engineer may withhold a Certificate for Payment in whole or in part, to the extent reasonably necessary to protect the Owner, if in the Engineer's opinion the representations to the Owner required by Section 15.4.2 cannot be made. If the Engineer is unable to certify payment in the amount of the Application, the Engineer will notify the Contractor and Owner as provided in Section 15.4.1. If the Contractor and the Engineer cannot agree on a revised amount, the Engineer will promptly issue a Certificate for Payment for the amount for which the Engineer is able to make such representations to the Owner. The Engineer may also withhold a Certificate for Payment or, because of subsequently discovered evidence, may nullify the whole or a part of a Certificate for Payment previously issued, and the Owner may withhold a payment, recover from the Contractor a payment previously made, or offset against any current payments due under the Contract Documents or under any other agreement between the Contractor and the Owner amounts previously paid, to such extent as may be necessary in the Engineer's or the Owner's opinion to protect the Owner from loss for which the Contractor is responsible, including loss resulting from acts and omissions described in Section 9.2.2, because of

- .1 defective Work not remedied or Work rejected by any government authority having jurisdiction over the Project;
- .2 third-party claims filed or reasonable evidence indicating probable filing of such claims unless security acceptable to the Owner is provided by the Contractor;
- .3 failure of the Contractor to make payments properly to Subcontractors or suppliers for labor, materials or equipment;
- .4 reasonable evidence that the Work cannot be completed for the unpaid balance of the Contract Sum;
- .5 damage to the Owner or a Separate Contractor;
- .6 reasonable evidence that the Work will not be completed within the Contract Time and that the unpaid balance would not be adequate to cover actual or liquidated damages for the anticipated delay; or
- .7 repeated failure to carry out the Work in accordance with the Contract Documents.

§ 15.4.4 When either party disputes the Engineer's decision regarding a Certificate for Payment under Section 15.4.3, in whole or in part, that party may submit a Claim in accordance with Article 21.

**§ 15.4.5** If the Owner is entitled to reimbursement or payment from the Contractor pursuant to the Contract Documents, such payment shall be made within ten (10) days after the Owner's written demand (unless a different time for such payment is expressly provided for in the Contract Documents). Notwithstanding anything in the Contract Documents to the contrary, if the Contractor fails to timely make any payment due the Owner under the Contract or under any other agreement between the Owner and the Contractor or if the Owner incurs any costs and expenses to cure any default of the Contractor under the Contract or under any other agreement between the Owner and the Contractor or to correct defective Work, the Owner shall have the right to offset such amount against the Contract Sum and amounts otherwise payable to the Contractor pursuant to any other agreement and may elect either to: (i) deduct an amount equal to that which the Owner is entitled from any payment then or thereafter due the Contractor from the Owner, or (ii) issue a written notice to the Contractor reducing the Contract Sum by an amount equal to that which the Owner is entitled.

## **§ 15.5 Progress Payments**

**§ 15.5.1** The Contractor shall pay each Subcontractor, no later than seven days after receipt of payment from the Owner, the amount to which the Subcontractor is entitled, reflecting percentages actually retained from payments to the Contractor on account of the Subcontractor's portion of the Work. The Contractor shall, by appropriate agreement with each Subcontractor, require each Subcontractor to make payments to sub-subcontractors in a similar manner.

**§ 15.5.2** Neither the Owner nor Engineer shall have an obligation to pay or see to the payment of money to a Subcontractor or supplier except as may otherwise be required by law. Notwithstanding anything in the Contract to the contrary, if the Owner withholds payment to the Contractor pursuant to Section 15.4.3.3, the Owner may elect, in the Owner's reasonable discretion, to make any payment requested by the Contractor on behalf of a Subcontractor of any tier jointly payable to the Contractor and such Subcontractor; provided, however, such right shall not be construed to create any obligation from the Owner to any Subcontractor or materialman.

**§ 15.5.3** A Certificate for Payment, a progress payment, or partial or entire use or occupancy of the Project by the Owner shall not constitute acceptance of Work not in accordance with the Contract Documents.

**§ 15.5.4** Provided the Owner has made payment of all undisputed amounts due to the Contractor hereunder, the Contractor shall defend, indemnify, and hold harmless the Owner from all loss, liability, damage or expense, including reasonable attorney's fees and litigation expenses, arising out of any lien claim or other claim for payment by any Subcontractor or supplier of any tier. Upon receipt of notice of a lien claim or other claim for payment, the Owner shall notify the Contractor. If any lien or liens are claimed on the Owner's or any other person's or entity's property by any person or entity as a result of the Work, provided the Owner has made payment of all undisputed amounts due to the Contractor hereunder, the Contractor shall cause the lien or liens to be satisfied or transferred to other security in accordance with Section 713.24, Florida Statutes. If the Contractor fails to do so within twenty (20) days after receiving notice of such lien or claim of lien, the Owner may take such action as it deems advisable to protect itself from such lien or claim of lien and the Contractor shall pay to the Owner the reasonable amounts incurred by the Owner, including reasonable attorneys' and paralegals' fees in taking such protective action. The obligations of the Contractor under this Section 15.5.4 are in addition to and in no way to be construed as a limitation of the obligations of the Contractor's or any Subcontractors' surety under any payment bond.

## **§ 15.6 Substantial Completion**

**§ 15.6.1** Substantial Completion is the stage in the progress of the Work when the Work or designated portion thereof is complete in accordance with the Contract Documents so that the Owner can occupy or utilize the Work for its intended use, and no items of Work remain to be completed except for minor punch list items not interfering with such intended use, and a certificate of occupancy or its equivalent has been issued by the applicable building authority for the Project.

**§ 15.6.2** When the Contractor considers that the Work, or a portion thereof which the Owner agrees to accept separately, is substantially complete, the Contractor shall prepare and submit to the Owner a comprehensive list of items to be completed or corrected prior to final payment. Failure to include an item on such list does not alter the responsibility of the Contractor to complete all Work in accordance with the Contract Documents.

§ 15.6.3 Upon receipt of the Contractor's list, the Owner will make an inspection to determine whether the Work or designated portion thereof is substantially complete. When the Owner determines that the Work or designated portion thereof is substantially complete, the Owner will issue a Certificate of Substantial Completion which shall establish the date of Substantial Completion; establish responsibilities of the Owner and Contractor for security, maintenance, heat, utilities, damage to the Work and insurance; and fix the time within which the Contractor shall finish all items on the list accompanying the Certificate. Warranties required by the Contract Documents shall commence on the date of Substantial Completion of the Work or designated portion thereof unless otherwise provided in the Certificate of Substantial Completion.

§ 15.6.4 The Certificate of Substantial Completion shall be submitted to the Owner and Contractor for their written acceptance of responsibilities assigned to them in the Certificate. Upon such acceptance and consent of surety, if any, the Owner shall make payment of retainage applying to the Work or designated portion thereof. Such payment shall be adjusted for Work that is incomplete or not in accordance with the requirements of the Contract Documents.

### § 15.7 Final Completion and Final Payment

§ 15.7.1 Upon receipt of the Contractor's notice that the Work is ready for final inspection and acceptance and upon receipt of a final Application for Payment, the Owner and, if required by the Owner, the Engineer will promptly make such inspection and, when the Owner and Engineer find the Work acceptable under the Contract Documents and the Contract fully performed, the Engineer will promptly issue a final Certificate for Payment stating that to the best of the Engineer's knowledge, information and belief, and on the basis of the Engineer's on-site visits and inspections, the Work has been completed in accordance with the Contract Documents and that the entire balance found to be due the Contractor and noted in the final Certificate is due and payable. The Engineer's final Certificate for Payment will constitute a further representation that conditions stated in Section 15.7.2 as precedent to the Contractor's being entitled to final payment have been fulfilled.

§ 15.7.2 Final payment shall not become due until thirty (30) days after all conditions specified in Section 4.2.1 of this Agreement have been satisfied, including the Contractor having delivered to the Owner a complete release of all liens arising out of this Contract or receipts in full covering all labor, materials and equipment for which a lien could be filed, or a bond satisfactory to the Owner to indemnify the Owner against such lien. If such lien remains unsatisfied after payments are made, the Contractor shall refund to the Owner all money that the Owner may be compelled to pay in discharging such lien, including costs and reasonable attorneys' fees.

§ 15.7.3 The making of final payment shall not constitute a waiver of claims by the Owner.

§ 15.7.4 Acceptance of final payment by the Contractor, a Subcontractor or supplier shall constitute a waiver of claims by that payee except those previously made in writing and identified by that payee as unsettled at the time of the final Application for Payment.

## ARTICLE 16 PROTECTION OF PERSONS AND PROPERTY

### § 16.1 Safety Precautions and Programs

The Contractor shall be responsible for initiating, maintaining, and supervising all safety precautions and programs in connection with the performance of the Contract. The Contractor shall take reasonable precautions for safety of, and shall provide reasonable protection to prevent damage, injury, or loss to

- .1 employees on the Work and other persons who may be affected thereby;
- .2 the Work and materials and equipment to be incorporated therein, whether in storage on or off the site, under care, custody, or control of the Contractor, a Subcontractor, or a Sub-subcontractor; and
- .3 other property at the site or adjacent thereto, such as trees, shrubs, lawns, walks, pavements, roadways, structures and utilities not designated for removal, relocation, or replacement in the course of construction.

The Contractor shall comply with, and give notices required by, applicable laws, statutes, ordinances, codes, rules and regulations, and lawful orders of public authorities bearing on safety of persons and property and their protection from damage, injury, or loss. Without limitation of the foregoing, the Contractor shall, and shall cause its employees, agents (including Subcontractors) and other representatives to, comply with the requirements of the Occupational Safety and Health Act of 1970, as amended, and similar applicable laws. The Contractor shall be deemed the "employer" within the meaning of such applicable laws, and neither the Owner nor its consultants shall be responsible for any OSHA non-compliance in connection with performance of the Work. The Contractor shall

notify the Owner immediately in the event of an Occupational Safety and Health Administration inspection when no Owner personnel are on site. In addition, the Contractor shall comply with the applicable requirements of the Owner's safety program, if any. The Contractor shall promptly remedy damage and loss to property caused in whole or in part by the Contractor, a Subcontractor, a sub-subcontractor, or anyone directly or indirectly employed by any of them, or by anyone for whose acts they may be liable and for which the Contractor is responsible under Sections 16.1.2 and 16.1.3. The Contractor may make a claim for the cost to remedy the damage or loss to the extent such damage or loss is attributable to acts or omissions of the Owner or Engineer or by anyone for whose acts either of them may be liable, and not attributable to the fault or negligence of the Contractor. The foregoing obligations of the Contractor are in addition to the Contractor's obligations under Section 9.15.

## § 16.2 Hazardous Materials and Substances

§ 16.2.1 The Contractor is responsible for compliance with the requirements of the Contract Documents regarding hazardous materials or substances. If the Contractor encounters a hazardous material or substance not addressed in the Contract Documents, and if reasonable precautions will be inadequate to prevent foreseeable bodily injury or death to persons resulting from a material or substance, including but not limited to asbestos or polychlorinated biphenyl (PCB), encountered on the site by the Contractor, the Contractor shall, upon recognizing the condition, immediately stop Work in the affected area and notify the Owner and Engineer of the condition. When the material or substance has been rendered harmless, Work in the affected area shall resume upon written agreement of the Owner and Contractor. By Change Order, the Contract Time shall be extended appropriately and the Contract Sum shall be increased in the amount of the Contractor's reasonable additional costs of shutdown, delay, and start-up. As used herein, the term "rendered harmless" shall be interpreted to mean that levels of asbestos, polychlorinated biphenyl (PCB) or any hazardous materials are less than any applicable exposure standards set forth in EPA and OSHA regulations.

§ 16.2.2 Intentionally deleted.

§ 16.2.3 Intentionally deleted

## ARTICLE 17 INSURANCE AND BONDS

### § 17.1 Contractor's Insurance

§ 17.1.1 The Contractor shall, and shall cause its Subcontractors to, purchase and maintain insurance of the types and limits of liability, containing the endorsements, and subject to the terms and conditions, as described in this Section 17.1 or elsewhere in the Contract Documents. The Contractor shall purchase and maintain the insurance required by this Agreement from an insurance company or insurance companies lawfully authorized to issue insurance in the jurisdiction where the Project is located and having policy holder ratings no lower than "A" and financial ratings not lower than "X" in the current edition of Best's Insurance Guide. The Contractor shall maintain the required insurance until the expiration of the period for correction of Work as set forth in Section 18.4, unless a longer duration is stated below:

§ 17.1.2 Commercial General Liability insurance for the Project written on an occurrence form with policy limits of not less than **One Million Dollars (\$ 1,000,000 )** each occurrence, **Two Million Dollars (\$ 2,000,000 )** general aggregate, and **Two Million Dollars (\$ 2,000,000 )** aggregate for products-completed operations hazard, providing coverage for claims including

- .1 damages because of bodily injury, sickness or disease, including occupational sickness or disease, and death of any person;
- .2 personal and advertising injury;
- .3 damages because of physical damage to or destruction of tangible property, including the loss of use of such property;
- .4 bodily injury or property damage arising out of completed operations; and
- .5 the Contractor's indemnity obligations under Section 9.15.

§ 17.1.3 Automobile Liability covering vehicles owned by the Contractor and non-owned vehicles used by the Contractor, with policy limits of not less than **One Million Dollars (\$ 1,000,000 )** per accident, for bodily injury, death of any person, and property damage arising out of the ownership, maintenance, and use of those motor vehicles along with any other statutorily required automobile coverage.

§ 17.1.4 The Contractor may achieve the required limits and coverage for Commercial General Liability and Automobile Liability through a combination of primary and excess or umbrella liability insurance, provided such primary and excess or umbrella insurance policies result in the same or greater coverage as those required under Section 17.1.2 and 17.1.3, and in no event shall any excess or umbrella liability insurance provide narrower coverage than the primary policy. The excess policy shall not require the exhaustion of the underlying limits only through the actual payment by the underlying insurers.

§ 17.1.5 Workers' Compensation at statutory limits, and Employer's Liability with limits specified in Section 17.1.6, for all persons whom the Contractor employs (or uses as subcontract labor if the Subcontractor is uninsured) in carrying out any Work. Such insurance shall be in strict compliance with the requirements of the most current and applicable workers' compensation insurance laws in effect from time to time in the state(s) where the Work is performed, and shall include endorsements that provide: (a) Voluntary Compensation; (b) If the Contractor will borrow or otherwise use loaned employees (including if the Contractor leases a piece of equipment and it comes with an operator or the Contractor obtains employees from temporary agencies), the Contractor shall obtain an Alternate Employer's Endorsement; (c) If the Contractor will lease "employees" from a professional employer organization, the Contractor shall obtain Leased Employee Worker's Compensation coverage endorsement; and (d) If the Work is taking place on or adjacent to navigable waters, then USL&H and Jones Act coverage is required..

§ 17.1.6 Employers' Liability with policy limits not less than Five Hundred Thousand Dollars (\$ 500,000 ) each accident, Five Hundred Thousand Dollars (\$ 500,000 ) each employee, and Five Hundred Thousand Dollars (\$ 500,000 ) policy limit.

§ 17.1.7 If the Contractor is required to furnish professional services as part of the Work, (including the stamping by a professional engineer or the submission of working drawings) the Contractor shall procure Professional Liability insurance covering performance of the professional services, with policy limits of not less than One Million Dollars (\$ 1,000,000 ) per claim and Two Million Dollars (\$ 2,000,000 ) in the aggregate, which insurance shall be retroactive to the date services were first performed for the Project and shall be maintained for a period of not less than four (4) years after final completion of the Project.

§ 17.1.8 If the Work involves the transport, dissemination, use, or release of pollutants, the Contractor shall procure Pollution Liability insurance, with policy limits of not less than One Million Dollars (\$ 1,000,000 ) per claim and Two Million Dollars (\$ 2,000,000 ) in the aggregate.

Coverage under Section 17.1.7 and this Section 17.1.8 may be procured through a Combined Professional Liability and Pollution Liability insurance policy, with combined policy limits of not less than One Million Dollars (\$ 1,000,000 ) per claim and Two Million Dollars (\$ 2,000,000 ) in the aggregate.

§ 17.1.9 Property insurance providing coverage for property in which the Contractor retains the risk of loss including its own equipment (stationary or mobile), tools (including employee tools), supplies, materials, and any other property owned or leased by the Contractor. If the Contractor chooses to self-insure any of the property described under this Section, it is agreed that the Contractor shall hold the Indemnitees harmless for any loss or damage to that property.

§ 17.1.10 The Contractor shall provide certificates of insurance acceptable to the Owner evidencing compliance with the requirements in this Section 17.1, and complete copies of policies including endorsements if requested by the Owner, at the following times: (1) prior to commencement of the Work; (2) upon renewal or replacement of each required policy of insurance; and (3) upon the Owner's written request. An additional certificate evidencing continuation of liability coverage, including coverage for completed operations, shall be submitted with the final Application for Payment and thereafter upon renewal or replacement of such coverage until the expiration of the period required by Section 17.1.1. The certificates will show [the Owner and the Viera East Community Development District](#) as additional insureds on the Contractor's Commercial General Liability and excess or umbrella liability policy.

§ 17.1.11 The Contractor shall disclose to the Owner any deductible or self-insured retentions applicable to any insurance required to be provided by the Contractor, which shall not exceed \$10,000, and for which amounts the Contractor shall be solely responsible.

**§ 17.1.12** To the fullest extent permitted by law, the Contractor shall cause the commercial liability coverage required by this Section 17.1 to include (1) the Owner, the Viera East Community Development District, the Engineer, and the Engineer's Consultants as additional insureds for claims arising from, or caused in whole or in part by, the Contractor's, or its Subcontractors' or suppliers', negligent acts or omissions during the Contractor's operations; and (2) the Owner as an additional insured for claims arising from or caused in whole or in part by the Contractor's negligent acts or omissions for which loss occurs during completed operations. The additional insured coverage shall be primary and non-contributory to any of the Owner's general liability insurance policies and shall apply to both ongoing and completed operations. To the extent commercially available, the additional insured coverage shall be no less than that provided by Insurance Services Office, Inc. (ISO) forms CG 20 10 10 01, CG 20 37 10 01, and, with respect to the Engineer and the Engineer's Consultants, CG 20 32 07 04. Further, the commercial general liability insurance shall include:

- (a) Contractual liability coverage to the same or greater extent as covered under ISO commercial general liability coverage form CG 00 01 10 04.
- (b) Coverage for ongoing operations, premises/operations, independent contractors, underground, explosion and collapse (XCU) (for trades with trenching or excavation activities within their scope of work), fire legal liability, and any persons or entities performing work on behalf of the Contractor.
- (c) Products and completed operations coverage, which coverage shall be maintained in effect until expiration of the applicable statute of repose for the state in which the Project is located. Provisions excluding products and completed operations, or those that limit completed operations coverage to ongoing operations only, will be unacceptable.
- (d) A severability or separation of insureds clause.
- (e) NO language or endorsements (whether ISO or manuscript) excluding or limiting coverage for claims, suits, or cross-suits by an insured against another insured.
- (f) NO limiting modification of the ISO standard "insured contract" exception to the contractual liability exclusion.
- (g) NO exclusion or limitation of coverage for injury to employees or independent contractors other than that contained in the standard coverage ISO form.
- (h) NO limiting modification to the ISO standard "occurrence" definition.
- (i) NO conditions on coverage based on any insured's compliance with risk transfer mechanisms through insurance, indemnity clauses, or otherwise.
- (j) NO form of exclusion of subcontracted work, and no deletion of or modification to the subcontractor exception to the "damage to your work" exclusion.

**§ 17.1.13** Within three (3) business days of the date the Contractor becomes aware of an impending or actual cancellation or expiration of any insurance required by this Section 17.1, the Contractor shall provide notice to the Owner of such impending or actual cancellation or expiration. Upon receipt of notice from the Contractor, the Owner shall, unless the lapse in coverage arises from an act or omission of the Owner, have the right to stop the Work until the lapse in coverage has been cured by the procurement of replacement coverage by the Contractor. The furnishing of notice by the Contractor shall not relieve the Contractor of any contractual obligation to provide any required coverage.

**§ 17.1.14** Other Insurance Provided by the Contractor

*(List below any other insurance coverage to be provided by the Contractor and any applicable limits.)*

Coverage	Limits
<<>>	<<>>

**§ 17.1.15** The limits of insurance stated above for each type of insurance are minimum limits only; in the event the Contractor's policy provides greater limits, then the additional insureds shall be entitled to, or to share in, the full limits of such policy, and this Agreement shall be deemed to require such full limits.

**§ 17.1.16** Failure to comply with any of the insurance requirements will be deemed a material breach of the Contractor's obligations under this Contract. The Owner has the right to withhold payment to the Contractor until it complies with these insurance requirements. Without limitation of other remedies available to the Owner under the Contract, if the Contractor fails to purchase and maintain any insurance required under this Article 17, Owner may



but shall not be obligated to, upon 3 days prior written notice to the Contractor, purchase such insurance on behalf of the Contractor and shall be entitled to be reimbursed by the Contractor upon demand.

**§ 17.1.17** The Contractor, for itself and its insurers, hereby waives any and all rights of subrogation they might have against the Indemnitees now or in the future.

**§ 17.1.18** Contractor shall cause each Subcontractor to procure insurance reasonably satisfactory to Owner and provide to Owner upon Owner's request reasonable evidence thereof, including: (i) workers compensation with full statutory limits for employer's liability as required by applicable laws; (ii) commercial general liability insurance including direct and contingent liability with minimum limits of \$1,000,000 per occurrence / \$2,000,000 aggregate for personal injury, death or property damage, which shall include coverage for Broad Form Hold Harmless Agreement; and (iii) automobile liability insurance with bodily injury limits of \$250,000 per person, \$500,000 per accident, and \$50,000 per accident for Property Damage. The liability coverage required of Subcontractors shall name Owner and Contractor as additional insureds. Certificates of insurance shall be delivered to Owner before construction of the improvements is started. The additional insured endorsement included in the Subcontractor's commercial general liability policy shall state that coverage is afforded the additional insureds with respect to claims arising out of or caused in whole or in part by operations performed by or on behalf of Contractor. If the additional insureds have other insurance that is applicable to the loss, such other insurance shall be on an excess or contingent basis. The amount of the insurer's liability under this insurance policy shall not be reduced by the existence of such other insurance.

## **§ 17.2 Owner's Insurance**

### **§ 17.2.1 Owner's Liability Insurance**

The Owner shall be responsible for purchasing and maintaining the Owner's usual liability insurance.

### **§ 17.2.2 Property Insurance**

**§ 17.2.2.1** The Owner shall purchase and maintain, from an insurance company or insurance companies lawfully authorized to issue insurance in the jurisdiction where the Project is located, property insurance written on a builder's risk "all-risks" completed value or equivalent policy form and sufficient to cover the total value of the entire Project on a replacement cost basis. The Owner's property insurance coverage shall be no less than the amount of the initial Contract Sum, plus the value of subsequent Modifications and labor performed or materials or equipment supplied by others. The property insurance shall be maintained until Substantial Completion and thereafter as provided in Section 17.2.2.2, unless otherwise provided in the Contract Documents or otherwise agreed in writing by the parties to this Agreement. This insurance shall include the interests of the Owner, Contractor, Subcontractors, and Sub-subcontractors in the Project as insureds. This insurance shall include the interests of mortgagees as loss payees. Notwithstanding the foregoing, this coverage shall not extend to any of Contractor's, Subcontractor's or Sub-subcontractor's vehicles, mobile equipment, tools or items otherwise required to be covered by the Contractor's, Subcontractors' or Sub-subcontractor's property insurance and shall not respond or provide coverage for the loss of use of these items. The Contractor shall make its own arrangements for any insurance it may require on such vehicles, mobile equipment, tools and other items. Any such policy obtained by the Contractor under this Section 17.2.2.1 shall include a waiver of subrogation in accordance with the requirements of Section 17.2.2.7.

**§ 17.2.2.2** Unless the parties agree otherwise, upon Substantial Completion, the Owner shall continue the insurance required by Section 17.2.2.1 or, if necessary, replace the insurance policy required under Section 17.2.2.1 with property insurance written for the total value of the Project that shall remain in effect until expiration of the period for correction of the Work set forth in Section 18.4.

**§ 17.2.2.3** If the insurance required by this Section 17.2.2 is subject to deductibles or self-insured retentions, the Owner shall be responsible for all loss not covered because of such deductibles or retentions unless such loss is caused by the Contractor or those for whom the Contractor is responsible.

**§ 17.2.2.4** If the Work involves remodeling an existing structure or constructing an addition to an existing structure, the Owner shall purchase and maintain, until the expiration of the period for correction of Work as set forth in Section 18.4, "all-risks" property insurance, on a replacement cost basis, protecting the existing structure against direct physical loss or damage, notwithstanding the undertaking of the Work. The Owner shall be responsible for all co-insurance penalties.

**§ 17.2.2.5** Prior to commencement of the Work, the Owner shall secure the insurance, and provide evidence of the coverage, required under this Section 17.2.2 and, upon the Contractor's request, provide a certificate of insurance for the property insurance policy required by this Section 17.2.2.

**§ 17.2.2.6** Within three (3) business days of the date the Owner becomes aware of an impending or actual cancellation or expiration of any insurance required by this Section 17.2.2, the Owner shall provide notice to the Contractor of such impending or actual cancellation or expiration. Unless the lapse in coverage arises from an act or omission of the Contractor: (1) the Contractor, upon receipt of notice from the Owner, shall have the right to stop the Work until the lapse in coverage has been cured by the procurement of replacement coverage by the Owner; and (2) the Contract Time and Contract Sum shall be equitably adjusted. The furnishing of notice by the Owner shall not relieve the Owner of any contractual obligation to provide required insurance.

#### **§ 17.2.2.7 Waiver of Subrogation**

**§ 17.2.2.7.1** The Owner and Contractor waive all rights against (1) each other and any of their subcontractors, sub-subcontractors, agents, and employees, each of the other; (2) the Engineer and Engineer's consultants; and (3) Separate Contractors, if any, and any of their subcontractors, sub-subcontractors, agents, and employees, for damages caused by fire, or other causes of loss, to the extent those losses are covered and paid by property insurance required by this Agreement or other property insurance applicable to the Project and provided such property insurance permits a waiver of subrogation to be granted without additional cost to the insured, except such rights as they have to proceeds of such insurance. The Owner or Contractor, as appropriate, shall require similar written waivers in favor of the individuals and entities identified above from the Engineer, Engineer's consultants, Separate Contractors, subcontractors, and sub-subcontractors. The policies of insurance purchased and maintained by each person or entity agreeing to waive claims pursuant to this Section 17.2.2.7 shall not prohibit this waiver of subrogation. This waiver of subrogation shall be effective as to a person or entity (1) even though that person or entity would otherwise have a duty of indemnification, contractual or otherwise, (2) even though that person or entity did not pay the insurance premium directly or indirectly, or (3) whether or not the person or entity had an insurable interest in the damaged property.

**§ 17.2.2.7.2** Intentionally deleted.

**§ 17.2.2.8** A loss insured under the Owner's property insurance shall be adjusted by the Owner in good faith and made payable to the Owner for the insureds, as their interests may appear, subject to requirements of any applicable mortgagee clause. The Owner shall pay the Engineer and Contractor their just shares of insurance proceeds received by the Owner, and by appropriate agreements, written where legally required for validity, the Engineer and Contractor shall make payments to their consultants and Subcontractors in similar manner.

**§ 17.2.3** Intentionally deleted.

#### **§ 17.3 Performance Bond and Payment Bond**

**§ 17.3.1** The Contractor shall furnish bonds covering faithful performance of the Contract and payment of obligations arising thereunder, which bonds shall be one hundred percent (100%) unconditional bonds issued by a surety satisfactory to the Owner, and otherwise shall comply with the following specific requirements:

.1 The Performance Bond shall name the Owner as obligee.

.2 Both bonds shall be executed by a responsible surety acceptable to the Owner and licensed in the State in which the Project is located, with a Best's rating of no less than A/XIII.

.3 Both bonds shall each be in amount equal to the Contract Sum.

.4 The attorney-in-fact who executes the bonds on behalf of the surety shall affix thereto a certified and current copy of the power of attorney.

.5 Every bond under this Subsection must display the Surety Bond Number.

.6 A rider including the following provisions shall be attached to each bond (or, alternatively, each bond shall include the following language or substantially similar language acceptable to the Owner): (i) the surety hereby agrees that it consents to and waives notice of any addition, alteration, omission, change, or other modification of the Contract Documents. Any addition, alteration, change, extension of time, or other modification of the Contract Documents, or a forbearance on the part of the Owner or of the Contractor to the other, shall not release the surety of its obligations hereunder, and notice to the surety of such matters is hereby waived; (ii) the surety agrees that modifications and changes to the terms and conditions of the Contract that increase the total amount to be paid the

Contractor shall automatically increase the obligation of the surety on the bond and notice to the surety is not required for such increased obligation; and (iii) the surety agrees that it is obligated under the bonds to any successor, grantee, or assignee of the obligees.

**§ 17.3.2** The Contractor's payment bond shall comply with the requirements of Section 255.05, Florida Statutes. No Work shall commence on the Project until the Notice of Commencement and copy of the Payment Bond are recorded in the public records of the County where the Project is located and certified copies thereof are posted at the Project site.

**§ 17.3.3** Upon the request of any person or entity appearing to be a potential beneficiary of bonds covering payment of obligations arising under the Contract, the Contractor shall promptly furnish a copy of the bonds or shall authorize a copy to be furnished.

## **ARTICLE 18 CORRECTION OF WORK**

**§ 18.1** The Contractor shall promptly correct Work rejected by the Owner or the Engineer or failing to conform to the requirements of the Contract Documents, whether discovered before or after Substantial Completion and whether or not fabricated, installed, or completed. Costs of correcting such rejected Work, including additional testing and inspections, the cost of uncovering and replacement, and compensation for the Engineer's services and expenses made necessary thereby, shall be at the Contractor's expense.

**§ 18.2** In addition to the Contractor's obligations under Section 9.4, if, within one year after the date of Substantial Completion of the Work or designated portion thereof or after the date for commencement of warranties established under Section 15.6.3, or by terms of an applicable warranty required by the Contract Documents, any of the Work is found to be not in accordance with the requirements of the Contract Documents, the Contractor shall correct it promptly after receipt of notice from the Owner to do so unless the Owner has previously given the Contractor a written acceptance of such condition. The Owner shall give such notice promptly after discovery of the condition.

**§ 18.3** If the Contractor fails to correct nonconforming Work within a reasonable time, the Owner may correct it in accordance with Section 8.3.

**§ 18.4** The one-year period for correction of Work shall be extended with respect to portions of Work first performed after Substantial Completion by the period of time between Substantial Completion and the actual completion of that portion of the Work.

**§ 18.5** The one-year period for correction of Work shall not be extended by corrective Work performed by the Contractor pursuant to this Article 18.

**§ 18.6** Nothing contained in this Article 18 shall be construed to establish a period of limitation with respect to other obligations the Contractor has under the Contract Documents. Establishment of the one-year period for correction of Work as described in Section 18.2 relates only to the specific obligation of the Contractor to correct the Work, and has no relationship to the time within which the obligation to comply with the Contract Documents may be sought to be enforced, nor to the time within which proceedings may be commenced to establish the Contractor's liability with respect to the Contractor's obligations other than specifically to correct the Work.

## **ARTICLE 19 MISCELLANEOUS PROVISIONS**

### **§ 19.1 Successors and Assigns**

**§ 19.1.1** The Owner and Contractor respectively bind themselves, their partners, successors, assigns and legal representatives to covenants, agreements and obligations contained in the Contract Documents. The Contractor may not transfer, sell or assign the Contract voluntarily or involuntarily (directly or indirectly, whether by operation of law or otherwise, including by merger, stock or asset sale or otherwise) without prior written consent of the Owner. If the Contractor attempts to make such an assignment without such consent, the Contractor shall nevertheless remain legally responsible for all obligations under the Contract.

**§ 19.1.2** The Owner may, without consent of the Contractor, assign the Contract to a lender providing construction financing for the Project, or to an affiliate of the Owner, or to a transferee of all or substantially all of the Owner's interest in the Project, if the lender or the affiliate or the transferee, as the case may be, assumes the Owner's rights

and obligations under the Contract Documents. The Contractor shall execute all consents reasonably required to facilitate such assignment.

### **§ 19.2 Governing Law**

The Contract shall be governed by the law of the place where the Project is located, excluding that jurisdiction's choice of law rules. If the parties have selected arbitration as the method of binding dispute resolution, the Federal Arbitration Act shall govern Section 21.6.

### **§ 19.3 Tests and Inspections**

Tests, inspections, and approvals of portions of the Work required by the Contract Documents or by applicable laws, statutes, ordinances, codes, rules and regulations, or lawful orders of public authorities shall be made at an appropriate time. Unless otherwise provided, the Contractor shall make arrangements for such tests, inspections, and approvals with an independent testing laboratory or entity acceptable to the Owner, or with the appropriate public authority, and shall bear all related costs of tests, inspections, and approvals. The Contractor shall give the Owner and the Engineer timely notice of when and where tests and inspections are to be made so that the Owner and the Engineer may be present for such procedures.

### **§ 19.4 The Owner's representative:**

*(Name, address, email address and other information)*

### **§ 19.5 The Contractor's representative:**

*(Name, address, email address and other information)*

**§ 19.6** Neither the Owner's nor the Contractor's representative shall be changed without ten days' prior notice to the other party.

### **§ 19.7 Contractor's Representations and Warranties**

The Contractor represents and warrants the following to the Owner (in addition to any other representations and warranties contained in the Contract Documents), as an inducement to the Owner to execute this Agreement, which representations and warranties shall survive the execution and delivery of this Agreement, any termination of this Agreement, and the final completion of the Work: (i) that it and its Subcontractors are financially solvent, able to pay all debts as they mature, and possessed of sufficient working capital to complete the work and perform all obligations hereunder; (ii) that it is able to furnish the tools, materials, supplies, equipment, and labor required to complete the Work and perform its obligations hereunder; (iii) that it and its Subcontractors are authorized to do business in the State in which the Project is located and properly licensed by all necessary governmental and public and quasi-public authorities having jurisdiction over them and over the Work and Project; (iv) that its execution of this Agreement and its performance thereof is within its duly authorized power; and (v) that its duly authorized representative has visited the site of the Project, familiarized itself with the local and special conditions under which the Work is to be performed, and correlated its observations with the requirements of the Contract Documents. The foregoing warranties are in addition to, and not in lieu of, any and all liability imposed upon the Contractor by law with respect to the Contractor's duties, obligations, and performance hereunder. The Contractor acknowledges that the Owner is relying upon the Contractor's skill and experience in connection with the Work called for hereunder.

### **§ 19.8 Survival**

All of the Contractor's representations, indemnifications, warranties, and guarantees made in, required by, or given in accordance with the Contract Documents, as well as all continuing obligations indicated in the Contract Documents, will survive final payment, completion, and acceptance of the Work or termination or completion of the Contract or termination of the services of Contractor.

### **§ 19.9 No Waiver; Amendment**

The failure of a party to insist, in any one or more instances, upon the performance of any of the terms, covenants or conditions of this Agreement, or to exercise any right herein, shall not be construed as a waiver or relinquishment of such term, covenant, condition or right as respects further performance.

### **§ 19.10 Counterparts**

This Agreement may be executed in counterparts, and a complete set of such executed counterparts shall constitute the same Agreement, and the signature of any party to any counterpart shall be deemed as signature to, and may be appended to, another counterpart. For purposes of executing this Agreement, a document signed and transmitted by facsimile or by emailed PDF scan shall be treated as an original document. The signature of any party on a faxed or emailed PDF scanned version of this Agreement shall be considered as an original signature and the document transmitted shall be considered to have the same binding legal effect as if it were originally signed. At the request of either party, any facsimile or PDF scanned document shall be re-executed by both parties in original form. No party to this Agreement may raise the use of facsimile, emailed PDF scan or the fact that any signature was transmitted by facsimile or email as a defense to the enforcement of this Agreement or any amendment executed in compliance with this Section.

#### **§ 19.11 Interpretation**

In the Contract Documents, the singular shall include the plural, the plural the singular, and the use of any gender shall include all genders. Unless the context of the Contract Documents otherwise clearly requires, references to the plural include the singular; the term “including” is not limiting and whenever the word “including”, “include”, or “includes” is used in this Agreement it shall be deemed to be followed by the words “without limitation”; and the terms “hereof,” “herein”, “hereunder” and similar terms in the Contract Documents refer to the Contract Documents as a whole and not to any particular provision of the Contract Documents unless stated otherwise. Each party, together with their respective legal counsel, has contributed substantially to the preparation of this Agreement, and, as such, this Agreement shall not be interpreted more favorably against one party than the other solely upon the basis of which party actually drafted this Agreement. Headings are for convenience only and shall not be used for interpretation of the language in the Contract Documents.

#### **§ 19.12 No Oral Modification**

Notwithstanding anything in the Contract Documents to the contrary, for any decision, approval or consent of the Owner to be binding against the Owner it must be in writing and for any Modification that changes the Contract Sum or Contract Time to be valid it must be signed by either the Owner’s Designated Representative.

#### **§ 19.13 Lender**

The Owner may elect to finance the Work with a loan from one or more lenders. The Contractor shall execute and deliver to the Owner documents as may be reasonably required by such lenders or their agents provided such documents do not materially alter the Owner’s rights and obligations under this Agreement. The Contractor agrees to use its best efforts to comply with the requirements of the Owner’s lenders that bear upon the performance of the Contractor’s services. The Contractor shall also:

.1 Consent to and execute all documents reasonably requested by the Owner in connection with the assignment of this Agreement and any other Contract Documents to its lenders for collateral purposes. Such assignment shall provide that the Contractor agrees that notwithstanding a default by the Owner under the provisions of this Agreement that would give the Contractor the right to terminate this Agreement, the Contractor will continue to perform its obligations hereunder (on the same terms and conditions as are set forth herein) for and on account of such lenders; and

.2 Promptly furnish the Owner with information, documents, and materials that the Owner may reasonably request from time to time in order to comply with the requirements of its lenders.

### **ARTICLE 20 TERMINATION OF THE CONTRACT**

#### **§ 20.1 Termination by the Contractor**

If the Engineer fails to certify payment as provided in Section 15.4.1 for a period of 30 days through no fault of the Contractor, or if the Owner fails to make payment as provided in Section 4.1.3 for a period of 30 days, the Contractor may, upon seven additional days’ notice to the Owner and the Engineer, terminate the Contract and recover from the Owner, as the Contractor’s sole remedy, payment for Work executed, including reasonable overhead and profit, and reasonable direct costs actually incurred by the Contractor by reason of such termination.

#### **§ 20.2 Termination by the Owner for Cause**

##### **§ 20.2.1** The Owner may terminate the Contract if the Contractor

.1 repeatedly refuses or fails to supply enough properly skilled workers or proper materials;

- .2 fails to make payment to Subcontractors or suppliers for materials or labor in accordance with the respective agreements between the Contractor and the Subcontractors or suppliers;
- .3 repeatedly disregards applicable laws, statutes, ordinances, codes, rules and regulations, or lawful orders of a public authority;
- .4 is adjudged a bankrupt, files for bankruptcy protection, or makes a general assignment for the benefit of its creditors, if a receiver is appointed on account of insolvency, or in the event of other evidence of the Contractor's insolvency;
- .5 fails to prosecute the Work to completion in a diligent and timely manner and in accordance with the provisions of the Contract Documents;
- .6 fails or refuses to provide insurance or proof of insurance as required by the Contract Documents;
- .7 otherwise is guilty of a material or substantial breach of a provision of the Contract Documents; or
- .8 is guilty of a material substantial breach of a provision of any other agreement between the Owner and the Contractor.

**§ 20.2.2** When any of the reasons described in Section 20.2.1 exists, the Owner may, without prejudice to any other remedy the Owner may have and after giving the Contractor seven days' notice, terminate the Contract and take possession of the site and of all materials, equipment, tools, and construction equipment and machinery thereon owned by the Contractor and may finish the Work by whatever reasonable method the Owner may deem expedient. Upon request of the Contractor, the Owner shall furnish to the Contractor a detailed accounting of the costs incurred by the Owner in finishing the Work.

**§ 20.2.3** When the Owner terminates the Contract for one of the reasons stated in Section 20.2.1, the Contractor shall not be entitled to receive further payment until the Work is finished.

**§ 20.2.4** If the unpaid balance of the Contract Sum exceeds costs of finishing the Work, including compensation for the Engineer's services and expenses made necessary thereby, and other damages incurred by the Owner and not expressly waived, such excess shall be paid to the Contractor. If such costs and damages exceed the unpaid balance, the Contractor shall pay the difference to the Owner with interest thereon at the rate at the legal rate prevailing from time to time at the place where the Project is located. This obligation for payment shall survive termination of the Contract.

### **§ 20.3 Termination by the Owner for Convenience**

*The Owner may, at any time, terminate the Contract for the Owner's convenience and without cause. The Owner shall pay the Contractor, as the Contractor's sole remedy, for Work executed; and reasonable, actual, out-of-pocket costs incurred by reason of such termination.*

## **ARTICLE 21 CLAIMS AND DISPUTES**

**§ 21.1** Intentionally deleted.

### **§ 21.2 Notice of Claims**

**§ 21.2.1** Claims by the Contractor, where the condition giving rise to the Claim is first discovered prior to expiration of the period for correction of the Work set forth in Section 18.2, shall be initiated by notice to the Owner and the Engineer within 21 days after occurrence of the event giving rise to such Claim or within 21 days after the Contractor first recognizes the condition giving rise to the Claim, whichever is later. Denial in whole or part of a COR submitted in accordance with Section 13.5 shall be deemed the occurrence of the event giving rise to a Claim for any adjustment of the Contract Sum or Contract Time sought in the COR but denied in whole or in part. For the avoidance of doubt, the Contractor shall be deemed to waive any Claims for adjustment of the Contract Sum or Contract Time: (a) which the Contractor sought via COR that was denied and as to which the Contractor did not submit a Claim within twenty-one (21) days thereafter; (b) which the Contractor failed to timely and properly request as provided in Section 13.5; and (c) based on changes in the Work or other events or circumstances for which a Change Order was previously executed.

**§ 21.2.2** Claims by the Contractor, where the condition giving rise to the Claim is first discovered after expiration of the period for correction of the Work set forth in Section 18.2, shall be initiated by notice to the Owner.

### § 21.3 Time Limits on Claims

The Owner and Contractor shall commence all claims and causes of action against the other and arising out of or related to the Contract in accordance with the requirements of the final dispute resolution method selected in this Agreement whether in contract, tort, breach of warranty, or otherwise, within the period specified by applicable law.

§ 21.4 If a claim, dispute or other matter in question relates to or is the subject of a mechanic's lien, the party asserting such matter may proceed in accordance with applicable law to comply with the lien notice or filing deadlines.

§ 21.5 The parties shall endeavor to resolve their disputes by mediation which, unless the parties mutually agree otherwise, shall be administered by the American Arbitration Association in accordance with their Construction Industry Mediation Procedures in effect on the date of this Agreement. A request for mediation shall be made in writing, delivered to the other party to this Agreement, and filed with the person or entity administering the mediation. The request may be made concurrently with the binding dispute resolution but, in such event, mediation shall proceed in advance of binding dispute resolution proceedings, which shall be stayed pending mediation for a period of 60 days from the date of filing, unless stayed for a longer period by agreement of the parties or court order. If an arbitration is stayed pursuant to this Section, the parties may nonetheless proceed to the selection of the arbitrator(s) and agree upon a schedule for later proceedings.

§ 21.6 If the parties have selected arbitration as the method for binding dispute resolution in this Agreement, any claim, subject to, but not resolved by, mediation shall be subject to arbitration which, unless the parties mutually agree otherwise, shall be administered by the American Arbitration Association, in accordance with the Construction Industry Arbitration Rules in effect on the date of this Agreement. Demand for arbitration shall be made in writing, delivered to the other party to the Contract, and filed with the person or entity administering the arbitration. The award rendered by the arbitrator or arbitrators shall be final, and judgment may be entered upon it in accordance with applicable law in any court having jurisdiction thereof.

§ 21.7 Subject to the rules of the American Arbitration Association or other applicable arbitration rules, either party, at its sole discretion, may consolidate an arbitration conducted under this Agreement with any other arbitration to which it is a party provided that (1) the arbitration agreement governing the other arbitration permits consolidation; (2) the arbitrations to be consolidated substantially involve common questions of law or fact; and (3) the arbitrations employ materially similar procedural rules and methods for selecting arbitrator(s).

§ 21.8 Subject to the rules of the American Arbitration Association or other applicable arbitration rules, any party to an arbitration may include by joinder persons or entities substantially involved in a common question of law or fact whose presence is required if complete relief is to be accorded in arbitration provided that the party sought to be joined consents in writing to such joinder. Consent to arbitration involving an additional person or entity shall not constitute consent to arbitration of a Claim not described in the written Consent.

§ 21.9 The foregoing agreement to arbitrate and other agreements to arbitrate with an additional person or entity duly consented to by parties to this Agreement, shall be specifically enforceable under applicable law in any court having jurisdiction thereof.

### § 21.10 Continuing Contract Performance

Pending final resolution of a Claim, except as otherwise agreed in writing, the Contractor shall proceed diligently with performance of the Contract and the Owner shall continue to make payments in accordance with the Contract Documents.

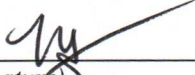
### § 21.11 Waiver of Claims for Consequential Damages

The Contractor and Owner waive claims against each other for consequential damages arising out of or relating to this Contract. This mutual waiver includes

- .1 damages incurred by the Owner for rental expenses, for losses of use, income, profit, financing, business and reputation, and for loss of management or employee productivity or of the services of such persons; and
- .2 damages incurred by the Contractor for principal office expenses including the compensation of personnel stationed there, for losses of financing, business and reputation, and for loss of profit except anticipated profit arising directly from the Work.

This mutual waiver is applicable, without limitation, to all consequential damages due to either party's termination in accordance with Article 20. Nothing contained in this Section 21.11 shall be deemed to preclude an award of liquidated damages, when applicable, in accordance with the requirements of the Contract Documents. Additionally and notwithstanding anything to the contrary herein, the parties expressly acknowledge and agree that this waiver of claims for consequential damages does not apply to any damages, liabilities, costs or expenses proximately caused by either party's fraud, gross negligence or willful misconduct or that are covered by insurance, or to third-party claims for which the Contractor has an indemnification obligation under the Contract.

This Agreement entered into as of the day and year first written above. Each of the individuals executing this Agreement represent and warrant that he has been duly authorized by the respective party on whose behalf he is executing this Agreement to execute this Agreement on such party's behalf and that once executed by him, this Agreement shall be valid and binding upon such party.

By:   
(Signature)  
Mimi V. Freeman - Pres.  
(Printed name and title)  
Asphalt 365 Inc.

« »«»  
By: \_\_\_\_\_  
(Signature)  
\_\_\_\_\_  
(Printed name and title)



Exhibit A

NOT USED

Asphalt 365 Inc.  
proposal + TERMS

# Mill, Pave And Stripe Proposal

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## Deer Island HOA

Jason Showe

**Project:**

### Viera East CDD

2300 Clubhouse Dr, Rockledge, FL 32955  
Rockledge, FL 32955



Cameron Wehr  
Sales Jedi

# Service Provider Information

## Company Info



Asphalt365  
1745 S John Young Parkway  
Kissimmee, Florida 34741

P: 407-344-1194  
F: 407-348-4194

<https://www.asphalt365.com>

## Contact Person

Cameron Wehr  
Sales Jedi  
[Cameron@asphalt365.com](mailto:Cameron@asphalt365.com)  
Cell: 321-228-0010  
Office 407-344-1194

## About Us

### We Solve Problems & Make Pavement Maintenance Simple

**Asphalt365** provides pavement design, maintenance, and construction services to the residential, commercial, recreational and industrial markets throughout the State of Florida. Our corporate office is located in Kissimmee, Florida.

With thousands of successful projects under our belt, we can proudly say that we are one of the most trusted construction companies in the state of Florida. As you will see with the enclosed, detailed proposal, we demonstrate our value from the first time we meet!

We offer a complete line of exterior facility and property maintenance programs. Our services include asphalt paving, asphalt sealcoating, pavement marking and striping, asphalt repair, and concrete demolition/installation.

Please find the enclosed proposal and do not hesitate to call us with any questions.

## Pricing Fluctuations

1. **NOTE: Due to the current global events, the cost of petroleum has gone up significantly recently and continues to rise daily. We normally absorb the small price fluctuations but the changes are currently too large. Because of this, our prices can not be locked in at this time. We will do everything we can to mitigate the costs but there will most likely be a change order needed that will be determined just prior to the start of the project based on current market conditions.**

## Asphalt Milling & Paving

1. The area under consideration for new asphalt surface comprises 10,313 square yards at a depth of 1.5 inch(es) in 1 lifts using SP 9.5 asphalt. All work will be completed in 1 trip(s).
2. Entire area will be milled at 1.25 inches; clean and haul away debris.
3. Tack areas with DOT approved primer tack.
4. Pave with paving machine using hot asphalt per job specifications.
5. Roll and compact with steel wheel rollers and rubber tire traffic rollers to industry standards.
6. Remove 189 car stops, stockpile 169 to reuse and haul away 20 broken car stops.
7. **Job calls for 922 tons of asphalt. Additional tonnage beyond quoted amount due to site conditions beyond Asphalt365's control (base by others etc) is \$ 175.00 per ton which includes asphalt, trucking & labor.**
8. We propose to stripe the parking lot in the designated color with the following quantities:

Parking Stalls: 189  
Handicap Stalls: 6  
Crosswalks: 4  
Painted Curbing 20 LF  
Double yellow 6" 120 l.f. and 18" gore striping 75 LF  
Repin 169 car stops and install 20 new car stops

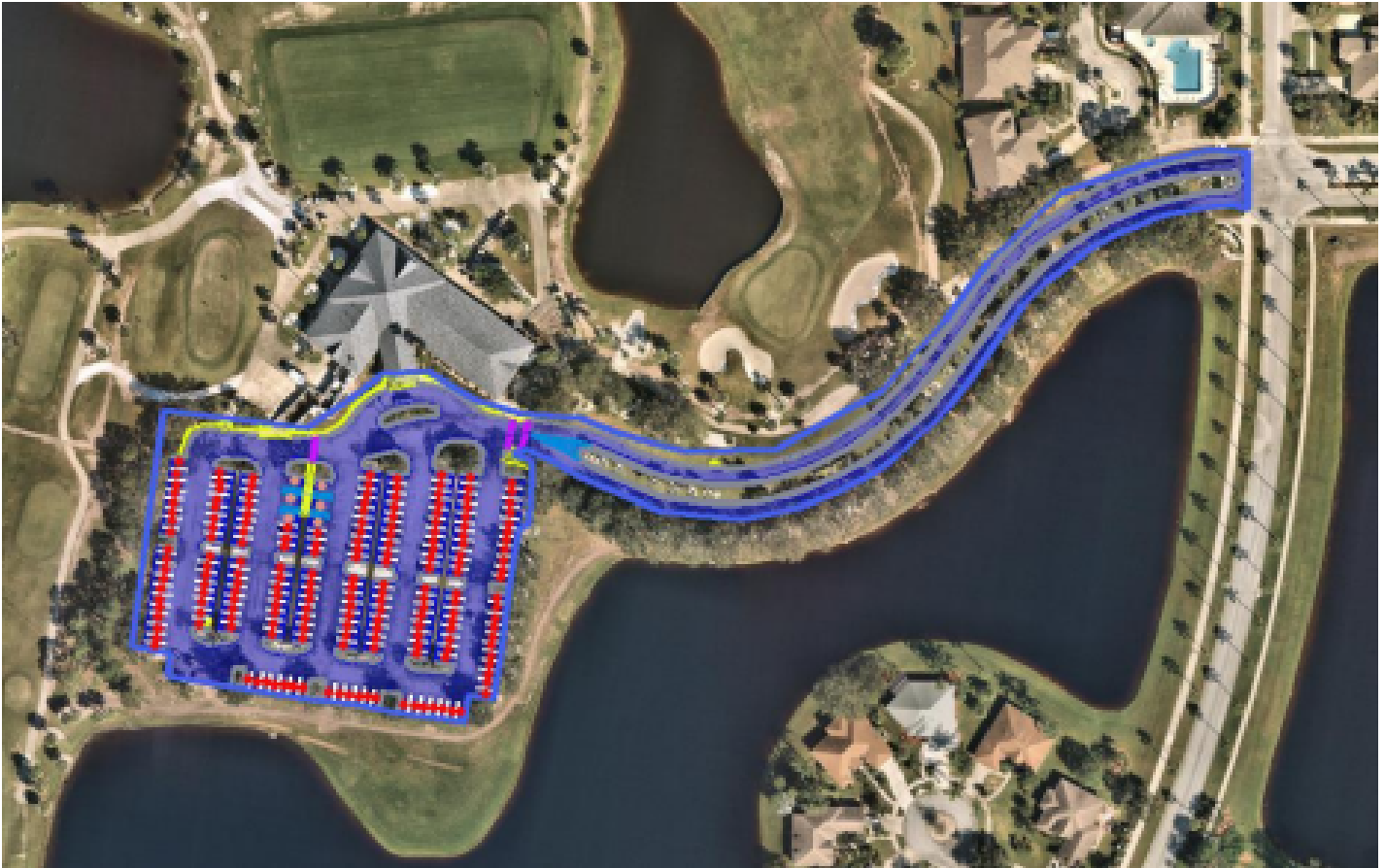
Total Price: \$223,500.47

## Performance and Maintenance Bond

1. Performance and maintenance bond.

Total Price: \$5,588.00

# SUMMARY



Notes:

# Price Breakdown: Viera East CDD



Please find the following breakdown of all services we have provided in this proposal.

This proposal originated on June 12, 2023. **Job Number:** 2023-449

Item	Description	Cost
1.	Asphalt Milling & Paving	\$223,500.47
2.	Performance and Maintenance Bond	\$5,588.00
<b>Total:</b>		<b>\$229,088.47</b>

## Authorization to Proceed & Contract

You are hereby authorized to proceed with the work as identified in this contract. By signing and returning this contract, you are authorized to proceed with the work as stated.

We understand that if any additional work is required different than stated in the this proposal/contract it must be in a new contract or added to this contract.

Please see all attachments for special conditions that may pertain to aspects of this project.

Prices are subject to change daily due to fluctuation in petroleum costs.

## Acceptance

We agree to pay the total sum or balance in full 15 days after the completion of work.

I am authorized to approve and sign this project as described in this proposal as well as identified below with our payment terms and options.

Date: \_\_\_\_\_

Jason Showe | District Manager  
Deer Island HOA  
Deer Island Rd  
Deer Island Rd, Florida 32778  
[jshowe@gmscfl.com](mailto:jshowe@gmscfl.com)  
C: 407-470-8825  
O: 407-470-8825

Cameron Wehr | Sales Jedi  
Asphalt365  
1745 S John Young Parkway  
Kissimmee, Florida 34741  
E: [Cameron@asphalt365.com](mailto:Cameron@asphalt365.com)  
C: 321-228-0010  
P: 407-344-1194  
F: 407-348-4194  
<https://www.asphalt365.com>

## Included Items:

1. These prices shall be full compensation for preparation, mixing and applying materials in compliance with this specification and for all the tools, equipment, labor and incidentals necessary to complete this project.
2. A certificate of insurance will be issued upon request prior to commencement of work.

## Excluded Items:

1. Permits and/or testing & engineering fees are not included in the bid price.
2. MOT to be provided by General Contractor.
3. As Builts provided by General Contractor.
4. Not responsible for any damage to underground utilities not located.
5. Prime and sand is not included unless specifically stated.

## Warranties & Guarantees:

1. All work is to be completed in a professional manner according to standard practices.
2. All material is guaranteed to be as specified. Reflective Pavement Markers are excluded from warranty.
3. **\*\* PLEASE NOTE: If existing asphalt or base has less than 2% positive flow, Asphalt365 Inc. cannot insure bird baths will not be present after paving.**

## Other Charges That May Apply:

1. Once the work is scheduled and confirmed, any additional mobilizations for Sealcoating due to Mgmt request or lot not being ready/available, will be billed at a rate of \$1,000 each day.
2. Any additional mobilizations for Paving due to Mgmt request or lot not being ready/available, will be billed at a rate of \$2,500 each day.
3. If there are any dumpsters in the scheduled area to be Sealcoated, please have them removed or moved to another area so we can seal under it. If they're not moved, there will be an additional mobilization fee charged to remobilize.
4. Credit card payment surcharge 3.5%
5. Any alteration or deviation from above specifications involving extra costs, will be executed only upon written order and will become an extra charge over and above the estimate.
6. All asphalt work (paving & repairs) will be completed Monday thru Friday unless otherwise specifically stated. If weekend work is desired, there will be an additional plant opening fee.

## Customer Responsibilities

1. Job site will be barricaded during work. It is important that all vehicles, people and objects be off the area of work. Tow trucks need to be arranged by Management to be on call to remove vehicles from the scheduled work area. If any vehicles are left in the work area, or persons break through barricades, we cannot be responsible for tracking of materials or paint or damages to vehicles.
2. A365 cannot work around vehicles. Management is responsible for towing when owners fail to comply with paving and or sealcoating schedule.
3. Sprinklers should be off 24 hours prior until 48 hours after our service.
4. Avoid lawn cutting during the same period of time. The surface must be dry for our arrival. Areas where the newly sealed pavement is wet may wear prematurely.
5. Customer should have any weeds growing in the parking lot treated at least two weeks prior to the commencement of the sealcoating project.

6. Existing cracks with vegetation growing should be prepared with a weed killer for several treatments before we arrive on the job.
7. Please make sure street sweepers are cancelled during the sealcoating projects. Sweepers should not be used on freshly sealcoated properties.
8. Any punch list items must be submitted in writing. No repairs will be made until 90% of the invoice amount has been paid.

## Notices:

1. A365 reserves the right to revisit the site if time has elapsed from the original proposal to acceptance.
2. Scheduling changes may be necessary due to weather conditions. We will make every effort to reschedule the work as soon as possible.
3. Due to price fluctuations on materials, A365 reserves the right to withdraw the proposal at any time prior to the commencement of work.
4. Pavement Sealer will take several days to fully cure and is sensitive to animal droppings, tree droppings, water stains from irrigation systems, ponding water and tire markings during this time. This is normal and no reason to be concerned, it will fade over time. Areas of shade will take longer to dry and cure than areas in the direct sunlight.
5. A small amount of "drift spray" on grass may occur where your grass meets pavement. This is normal and will disappear generally after the next mowing.
6. Sealcoating IS NOT crack filler. All existing cracks in the pavement will still be visible after sealcoating.
7. This proposal/contract including all terms and conditions shall become a legally binding attachment to any contract entered into between A365 and the financially responsible company for which the work will be performed.
8. In the event of any litigation or other proceeding arising out of this agreement, the prevailing party shall be entitled to collect its attorney's fees and all costs of litigation from the other party, including appellate attorneys' fees.

## Deposits and Payments

1. Final payment is due 30 days from project completion.
2. A deposit of 40% is required on all contracts over \$3,000 prior to scheduling.
3. If the duration of the project is longer than 2 weeks, progress invoicing is required.



# Attachments

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Please click any of the links below to view and print all documents.

## Company Attachments

[Asphalt365 COI 2023](#)

[WTE - Sealcoating](#)

## SCOPE OF WORK

1. Sawcut existing asphalt at the beginning of the project (at intersection of Golf Vista Blvd) to establish a clean edge.
2. Mill the access road and parking area to an average depth of 1.5". The milled surface shall be tack coated and repaved with 1.5" of FDOT SP 9.5 asphaltic pavement. The limits of work are shown on the exhibit. Contractor to dispose of all milling debris. In the event limerock is exposed during milling, contractor shall prime limerock.
2. Sawcut existing asphalt at the beginning of the project (at intersection of Golf Vista Blvd) and remove/dispose of the existing asphalt within the area depicted on exhibit A.
4. Sweep existing asphalt surface clean, and apply tack coat prior to laying new 1.5" asphalt .
5. Contractor shall include 173 standard white parking stripes, 4 handicap spaces per ADA, 4 white crosswalks, and replacement DBL yellow stripe and yellow gore striping.
6. The contractor shall remove concrete wheel stops and reset after paving.
- 5 Owner may conducting random asphalt cores at Owners expense. Asphalt thickness tolerance is 1/4", any core that does not meet tolerance will be re-cored to determine extent of deficiency. sawcut out, and 1.5" of new asphalt placed. The average of all cores must be no less than 1.5 inch. Owner will test asphalt temperature during placement. The Owner has the right to reject any truck with temperatures below the allowable tolerance.
6. The contractor will coordinate the paving schedule with the Owner /engineer as to create minimal impacts to the golf course.
8. The Contractor will replace one existing blue hydrant RPM's.
9. Clean-up: The contractor must provide clean-up of excess construction material upon completion of the project. The contractor shall inspect the grass area along the paved surface and remove all asphalt debris from within the project limits.

SEE PROPOSAL FROM ASPHALT 365 (ATTACHED)  
FOR ACCURATE SCOPE + TERMS.

**Asphalt365 Inc.**

1745 S. John Young Parkway  
Kissimmee, FL 34741  
407-344-1194  
info@asphalt365.com  
www.asphalt365.com



## Progress Invoice

**BILL TO**  
219 E. Livingston St  
Orlando, FL 32801

**SHIP TO**  
Jason M. Showe  
Viera East Community Development District  
2300 Clubhouse Drive  
Rockledge, FL 32955

**PROGRESS INVOICE** 14953  
**DATE** 08/14/2023  
**TERMS** Net 30  
**DUE DATE** 09/13/2023

**PROJECT #**  
2023-449

**ACCOUNT REP.**  
Cameron W.

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
	Asphalt Paving	Work consists of area preparation, asphalt paving and clean up. See proposal/job # for details. 2023-449	0.40	229,088.47	91,635.39

We appreciate your business.

**BALANCE DUE**

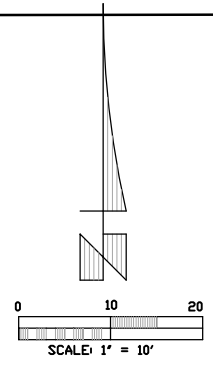
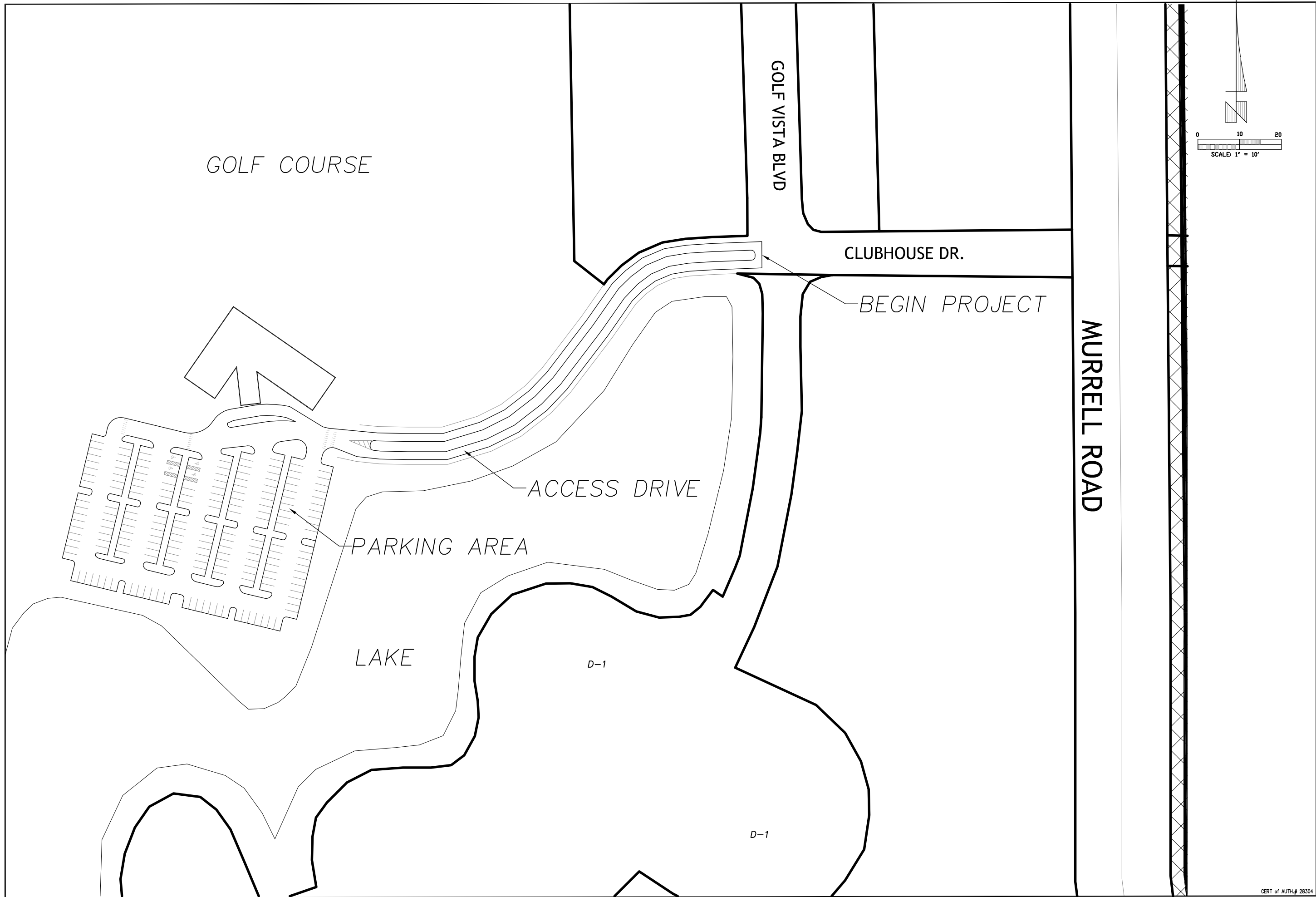
**\$91,635.39**

[Pay invoice](#)

## Exhibit B

### Drawings and Specifications

THIS INDEX OF DRAWINGS AND SPECIFICATIONS IS PROVIDED FOR EXPEDIENCY. HOWEVER, THE ACTUAL DRAWINGS AND SPECIFICATIONS LISTED IN THIS INDEX, WHICH THE CONTRACTOR ACKNOWLEDGES HAVING BEEN PROVIDED, ARE THE "DRAWINGS" AND THE "SPECIFICATIONS" INCORPORATED INTO THE AGREEMENT BY REFERENCE.



PROJECT AREA EXHIBIT  
 Scale: NTS  
 Sheet: 1 OF 1

Project: VIERA EAST GOLF CLUB RE-PAVING PROJECT  
 VEIRA EAST CDD FLORIDA

Revision:

Date:	

Engineer of Record  
 Robert F. Robb  
 P.E. # 55645  
 Date: 3/2/23

**R&T**  
 engineering SOLUTIONS  
 ROBB & TAYLOR

ROBB & TAYLOR  
 Engineering Solutions, Inc.  
 15555 WINDY HOLLOW LANE  
 WEST PALM BEACH, FLORIDA 33411  
 Office: (321) 302-2313  
 Fax: (321) 622-4007

**Exhibit D1**

**Form of Waiver and Release of Lien Upon Progress Payment**

**WAIVER AND RELEASE OF LIEN UPON PROGRESS PAYMENT**

The undersigned lienor, in consideration of the sum of \$ \_\_\_\_\_, hereby waives and releases its lien and right to claim a lien for labor, services, or materials furnished through \_\_\_\_\_ (*insert date*) to \_\_\_\_\_ (*insert name of Lienor's customer*) on the job of \_\_\_\_\_ ("Owner") to the Owner's following property:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

This waiver and release does not cover any retention or labor, services, or materials furnished after the date specified.

By: \_\_\_\_\_  
Printed Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Lienor's Address: \_\_\_\_\_

STATE OF FLORIDA  
COUNTY OF \_\_\_\_\_

The foregoing instrument was acknowledged before me by means of  physical presence or  online notarization this \_\_\_\_ day of \_\_\_\_\_, 2021, by \_\_\_\_\_. He/she is ( ) personally known to me or ( ) has produced \_\_\_\_\_ as identification.

(NOTARY SEAL) \_\_\_\_\_ Notary Public, State of Florida  
X \_\_\_\_\_

**Exhibit D2**

**Form of Waiver of Lien (Final)**

**WAIVER AND RELEASE OF LIEN UPON FINAL PAYMENT**

The undersigned lienor, in consideration of the final payment in the amount of \$ \_\_\_\_\_, hereby waives and releases its lien and right to claim a lien for labor, services, or materials furnished to \_\_\_\_\_ (*insert name of Lienor's customer*) on the job of \_\_\_\_\_ ("Owner") to the Owner's following property:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(the "Project"). The undersigned further agrees that it will not perform any further work on the Project, through itself or through persons working under the undersigned, save and except corrective and warranty work for which payment has been made, and will indemnify Owner for any sums claimed to be due or owing on the Project by the undersigned, or any persons working under the undersigned. The undersigned will cause to be released or bonded any liens filed hereafter, including any lien filed by the undersigned, and will indemnify Owner from any such liens.

The undersigned makes this sworn statement based on personal knowledge, and with the understanding that Owner is relying on this representation in order to make final payment to the undersigned lienor for this Project.

By: \_\_\_\_\_  
Printed Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Lienor's Address: \_\_\_\_\_

STATE OF FLORIDA  
COUNTY OF \_\_\_\_\_

The foregoing instrument was acknowledged before me by means of  physical presence or  online notarization this \_\_\_\_ day of \_\_\_\_\_, 2020, by \_\_\_\_\_. He/she is ( ) personally known to me or ( ) has produced \_\_\_\_\_ as identification.

(NOTARY SEAL) \_\_\_\_\_ Notary Public, State of Florida  
X \_\_\_\_\_

# SECTION B





2840 Electronics Dr - Melbourne, FL 32935  
(321) 254-0930 - Fax (321) 254-4695

## ATTACHMENTS A, B, C, D, E & F AQUATIC SERVICE SCOPE OF WORK

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This Agreement made the date set forth below, by and between **ECOR Industries Inc.** also hereinafter called **ECOR**, and

**Viera East Community Development District**  
**2300 Clubhouse Drive**  
**Viera, FL 32955**

One Year: 10/01/23 – 09/30/24  
Monthly Thereafter

hereinafter called “**Customer**”. The parties hereto agree as follows:

**ECOR** agrees to maintain the lakes and natural areas referenced in Attachments A, B, C, D & E in accordance with the terms and conditions of this agreement as listed below:

- ◆ Control of invasive and exotic emerged shoreline grasses, cattails, torpedo grass, etc., growing up to the high-water mark. Native plants deemed beneficial and desirable by the **Customer** will not be targeted.
- ◆ Control of filamentous and macrophytic algae.
- ◆ Control of invasive and exotic floating vegetation such as hyacinths, waterfern, and duckweed.
- ◆ Control of invasive and exotic submerged vegetation such as pondweed, eleocharis, and hydrilla with contact herbicides. Lakes requiring a whole water body dosage with a systemic herbicide will be quoted as needed.
- ◆ Supplemental stocking of 100 triploid grass carp as permitted under Florida Fish and Wildlife #MT-19-CR-97-0451
- ◆ Monthly inspection and treatment as may be required by **ECOR** to maintain a clean body of water.

### Service Fees:

A statement and invoice for the month’s inspection and treatments will be mailed at the end of the month.

**Customer** agrees to pay **ECOR** in the following manner and amount with terms of Net 30:

**Attachment A - \$4,517.66 monthly**  
**Attachment B - \$4,370.65 monthly**  
**Attachment C - \$1,700 quarterly**  
**Attachment D - \$420 every other month**  
**Attachment E - \$895.28 monthly**  
**Attachment F - \$220 every other month**

## **AQUATIC SERVICE ADDENDUM**

1. **ECOR's** "Aquatic Service Agreement" will be conducted in a manner consistent with integrated lake management practices. This may include chemical and biological control along with the acceptance that some species of vegetation may be beneficial in maintaining a balanced aquatic ecosystem. **ECOR** is fully insured, licensed, and certified with documentation provided upon request.
2. It is the **Customer's** responsibility to notify **ECOR** of all work areas that are designated as mitigation sites and have desirable plants installed. **ECOR** assumes no responsibility for damaged plants where **Customer** has failed to notify **ECOR** of such areas.
3. **ECOR** will not be responsible for removal of dead vegetation such as cattails, hyacinths, or torpedo grass, which may take many months to decompose. **ECOR** may provide a quotation for such services upon request.
4. **ECOR** will not be responsible for the cleanup of any dead fish unless directly resulting from a negligent application by **ECOR** such as using an aquatic herbicide inconsistent with label directions. Fish kills may occur for a variety of reasons including but not limited to runoff, algae blooms, cloudy weather, water temperature, and low dissolved oxygen. **ECOR** may provide a quotation for such services upon request.
5. **ECOR** will not be responsible for the removal of trash or debris unless contracted to do so as an optional service.
6. **ECOR** will not be responsible for the installation or maintenance of any aeration devices.
7. **ECOR** will notify the **Customer** of any deficiencies in the water control structures that may require repair.
8. **ECOR** will notify the **Customer** of any erosion or washout problems. The report will site the specific lake with a general location (ie. Lake 10, northeast corner). **ECOR** is not responsible for any repairs or maintenance of erosion or washout areas.
9. **ECOR** advocates the use of triploid grass carp as a biological means of lake management. The stocking of these carp or any other fish is provided for vegetation management purposes only.
10. Water use restrictions after treatments are not often required. When restrictions are required, **ECOR** will notify the **Customer** in writing of all restrictions that apply. **ECOR** will not be held liable for damages resulting from the **Customer** failing to follow restrictions.
11. Customer agrees to pay **ECOR** upon completion of the work as reported and invoiced for that month with terms of Net 30. Past due balances shall be assessed a finance charge of 1.5% (18% APR) until the entire balance is paid in full. If the **Customer** fails to make payments as required, the account may be considered by **ECOR**, at its option, to be in default and the **Customer** shall be responsible for the payment of all costs of collection, including reasonable attorney fees, as allowed by law.





**VIERA EAST COMMUNITY DEVELOPMENT DISTRICT 2023-24  
 HEADER CANAL QUARTERLY SERVICE  
 ATTACHMENT C - EMERGENT VEGETATION CONTROL**

*NOTE: Chemical control for emergent vegetation only.  
 Hydrilla control quoted and done on an as needed basis.*

MAP GRID #	SITE NUMBER	SITE NAME	SURFACE ACRES	QUARTERLY
A-C 1-7	48	VIERA - WEST HEADER CANAL	26.61	\$ 1,700.00

**SERVICE FEE (4 TIMES A YEAR) \$ 1,700.00**  
**ANNUAL FEE \$ 6,800.00**

**VIERA EAST COMMUNITY DEVELOPMENT DISTRICT 2023-24  
 BAYHILL FLOW-WAY BOAT WORK WITH FLOATING VEGETATION CONTROL  
 ATTACHMENT D**

*NOTE: Chemical control done every other month for maintenance of the flow-way*

MAP GRID #	SITE NUMBER	SITE NAME	SURFACE ACRES	EVEN MONTHS
B 4	43A	BAYHILL-FLOWWAY W/FLOATING	6.42	\$ 420.00

**SERVICE FEE (6 TIMES A YEAR) \$ 420.00**  
**ANNUAL FEE \$ 2,520.00**

**VIERA EAST COMMUNITY DEVELOPMENT DISTRICT 2023-24  
 AQUATIC WEED CONTROL FOR WINGATE & AUBURN LAKES  
 ATTACHMENT E - 13 SITES**

*NOTE: Please refer to site maps. Use the map/site numbers listed below to find general location of each site. The map/site number and site name shall be referenced on all invoices.*

MAP GRID #	SITE NUMBER	SITE NAME	SURFACE ACRES	MONTH
C 1	71	WINGATE ESTATES - TRACT H	2.80	\$ 86.80
C 1	72	WINGATE ESTATES - TRACT I	3.24	\$ 100.44
C 1	73	WINGATE ESTATES - TRACT K	4.91	\$ 152.21
C 1	74	WINGATE ESTATES - TRACT M	1.46	\$ 45.26
C 1	75	WINGATE ESTATES - TRACT D	1.58	\$ 48.98
C 1	76	AUBURN LAKES - TRACT 3	0.98	\$ 30.38
D 1	77	AUBURN LAKES - TRACT 16	1.77	\$ 54.87
D 1	78	AUBURN LAKES - TRACT 4	2.73	\$ 84.63
D 1	79	AUBURN LAKES - TRACT 5	1.56	\$ 48.36
C/D 1/2	80	AUBURN LAKES - TRACT 6	5.43	\$ 168.33
C 1/2	81	AUBURN LAKES - TRACT 7	0.82	\$ 25.42
D 2	82	AUBURN LAKES - TRACT 10	0.62	\$ 19.22
D 2	83	AUBURN LAKES - TRACT 12	0.98	\$ 30.38

**MONTHLY FEE \$ 895.28**  
**ANNUAL FEE \$ 10,743.36**

**VIERA EAST COMMUNITY DEVELOPMENT DISTRICT 2023-24  
 GRAND ISLE AIRBOAT WORK WITH FLOATING VEGETATION CONTROL  
 ATTACHMENT F - GRAND ISLE TRACTS M2 & M3**

*NOTE: Chemical control done on every other month for maintenance of the wetland*

<b>MAP GRID #</b>	<b>SITE NUMBER</b>	<b>SITE NAME</b>	<b>SURFACE ACRES</b>	<b>EVEN MONTHS</b>
C 4	M2/M3	GRAND ISLE LK 36 TRACTS M2/M3	1.10	\$ 220.00

<b>SERVICE FEE (6 TIMES A YEAR)</b>	<b>\$ 220.00</b>
<b>ANNUAL FEE</b>	<b>\$ 1,320.00</b>

# SECTION C



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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

July 28, 2023

Board of Supervisors  
Viera East Community Development District  
219 East Livingston Street  
Orlando, FL 32801

We are pleased to confirm our understanding of the services we are to provide Viera East Community Development District, Brevard County, Florida ("the District") for the fiscal year ended September 30, 2023, 2024 and 2025. We will audit the financial statements of the governmental activities, business-type activities, and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Viera East Community Development District as of and for the fiscal year ended September 30, 2023, 2024 and 2025. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes.

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

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

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

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

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

#### **Audit Objectives**

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

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.



**Examination Objective**

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

**Other Services**

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

**Management Responsibilities**

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

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

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

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

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

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

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

**Audit Procedures—General**

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

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

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

**Audit Procedures—Internal Control**

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

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

**Audit Procedures—Compliance**

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

**Engagement Administration, Fees, and Other**

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

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

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

**IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT: C/O GOVERNMENTAL MANAGEMENT SERVICES – CENTRAL FLORIDA LLC, 219 EAST LIVINGSTON STREET ORLANDO, FLORIDA 32801, OR RECORDREQUEST@GMSCFL.COM, PH: (407) 841-5524.**

Our fee for these services will not exceed \$18,000 for the September 30, 2023 audit. The fees for the fiscal years 2024 and 2025 will not exceed \$19,000 and \$20,000, respectively, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued.

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

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

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

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

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2022 peer review report accompanies this letter.

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

Very truly yours,

Grau & Associates



\_\_\_\_\_  
Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Viera East Community Development District.

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_



Florida Institute of Certified Public Accountants

**FICPA Peer Review Program**  
Administered in Florida  
by The Florida Institute of CPAs



Peer Review  
Program

**AICPA Peer Review Program**  
Administered in Florida  
by the Florida Institute of CPAs

**March 17, 2023**

**Antonio Grau**  
**Grau & Associates**  
951 Yamato Rd Ste 280  
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

*FICPA Peer Review Committee*

Peer Review Team  
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

# SECTION VII

# SECTION A

Viera East CDD Action Items  
8/24/2023

Item #	Action Item	Assigned To:	Status	Date Added	Estimated Start	Estimated Completion	Comments/Estimated Completion
1	Develop Emergency Recovery Plan	Moller/Dale/Robb	Ongoing	10/27/22			Engineer Reviewing County Data
2	Letter to Community Regarding Storm Response	DeVries/Moller	Ongoing	10/27/22		August 1st, 2023	Annual Newsletter
3	Parking Lot Paving Review	Showe/Robb	Ongoing	1/12/23			Contract on August 2023 Agenda
4	Driving Range Parking	Moller	Ongoing	3/9/23			Staff working to confirm with Counsel options based on non-cooperation with VEGDA

# SECTION IX



# SECTION A

**Viera East**  
**Community Development District**  
 Check Register Summary  
 July 21, 2023 through August 17, 2023

Fund	Date	Check #'s	Amount
<i>General Fund</i>			
	7/27/23	4752-4758	\$ 6,346.80
	8/3/23	4759-4767	\$ 13,349.57
	8/10/23	4768-4770	\$ 11,947.91
	8/17/23	4771-4777	\$ 49,704.03
		Sub-Total	\$ 81,348.31
<i>Capital Reserve</i>			
	8/3/23	187	\$ 114,400.00
		Sub-Total	\$ 114,400.00
<i>Golf Course</i>			
	7/27/23	30927-30942	\$ 29,102.80
	8/3/23	30943-30969	\$ 25,748.02
	8/10/23	30970-30990	\$ 27,081.30
	8/17/23	30991-31006	\$ 97,811.80
		Sub-Total	\$ 179,743.92
<b>Total</b>			<b>\$ 375,492.23</b>

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
7/27/23	00189	7/04/23	6235	202307	340	53800	41000		TELEPHONE BLUELINE TELECOM GROUP, LLC	*	177.64	177.64	004752
7/27/23	00034	7/13/23	112086	J 202306	340	53800	43500		1705 CRANE CREEK BLVD CITY OF COCOA	*	210.52	210.52	004753
7/27/23	00195	7/20/23	9914153	202307	320	53800	34100		PEST CONTROL ECOLAB PEST ELIMINATION DIV	*	429.29	429.29	004754
7/27/23	00286	7/19/23	9723180	202307	340	53800	41000		2 MONTHS FUSION, LLC	*	2,930.91	2,930.91	004755
7/27/23	00287	7/27/23	08122023	202307	320	53800	48000		ENTERTAINMENT 8/12/23 MICHELE WOOD	*	150.00	150.00	004756
7/27/23	00212	7/15/23	9621034	202307	340	53800	47400		RAIN BIRD TIAA COMMERCIAL FINANCE, INC.	*	2,298.44	2,298.44	004757
7/27/23	00288	7/27/23	08262023	202307	320	53800	48000		ENTERTAINMENT 8/26/23 WILL PURDY	*	150.00	150.00	004758
8/03/23	00285	8/01/23	1353	202308	340	53800	47300		GRASS CUTTING A NEW LIFE LAWN CARE & MORE	*	1,800.00	1,800.00	004759
8/03/23	00040	7/31/23	449210	202307	330	53800	47200		MONTHLY SERVICES ECOR INDUSTRIES, INC.	*	9,748.40	9,748.40	004760
8/03/23	00242	6/01/23	00057309	202306	310	51300	48000		CONSTRUCTION SERVICES FLORIDA TODAY COMMUNICATIONS	*	108.08	108.08	004761
8/03/23	00279	7/31/23	07312023	202307	320	53800	41000		JUNE REIMBURSE 07312023 202307 320-53800-41000 JULY REIMBURSE JIM MOLLER	*	75.00	75.00	150.00 004762

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CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
8/03/23	00251	7/31/23	07312023	202307	310	51300	49200		MILEAGE PEDRO LOPEZ	*	140.83	140.83	004763
8/03/23	00078	7/31/23	182452	202307	340	53800	46000		FUEL PUMP AIR FILTER ROCKLEDGE MOWER & SERVICE	*	39.97	39.97	004764
8/03/23	00291	7/31/23	07312023	202307	320	53800	48000		EXTRA HOUR TRIVIA ROCKSTAR KARAOKE ENTERTAINMENT LLC	*	50.00	50.00	004765
8/03/23	00626	7/28/23	1792450	202305	310	51300	31500		ATTORNEY FEES SHUTTS & BOWEN LLP	*	1,101.00	1,101.00	004766
8/03/23	00188	7/13/23	30900507	202307	340	53800	54100		UNIFORMS 7/13/23	*	70.43		
		7/20/23	30900529	202307	340	53800	54100		UNIFORMS 7/20/23	*	70.43		
		7/27/23	30900546	202307	340	53800	54100		UNIFORMS 7/27/23 UNIFIRST CORPORATION	*	70.43	211.29	004767
8/10/23	00222	8/04/23	178663	202308	330	53800	47100		NO TRESPASSING SIGNS 2 ALLEGRA-ROCKLEDGE	*	1,120.00	1,120.00	004768
8/10/23	00268	8/03/23	24620	202308	300	15500	10000		AUDIT FY22 GRAU AND ASSOCIATES	*	1,500.00	1,500.00	004769
8/10/23	00126	8/01/23	456	202308	310	51300	34000		MANAGEMENT FEES AUG23	*	8,879.75		
		8/01/23	456	202308	310	51300	35100		INFORMATION TECH AUG23	*	364.83		
		8/01/23	456	202308	310	51300	31700		DISSEMINATION SVC AUG23 GOVERNMENTAL MANAGEMENT SERVICES	*	83.33	9,327.91	004770
8/17/23	00222	8/07/23	178845	202308	330	53800	47100		BUSINESS CARDS ALLEGRA-ROCKLEDGE	*	240.00	240.00	004771
8/17/23	00169	8/05/23	W0406504	202308	340	53800	46000		REPLACE HST PROPELLER SHA FLORIDA COAST EQUIPMENT INC	*	1,446.34	1,446.34	004772

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CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
8/17/23	00210	8/10/23	75454	JU	202307	340-53800-47300			FPL	*	122.58	122.58	004773
8/17/23	00190	8/10/23	320577		202308	340-53800-46000			SILENT GUARD FRONT BRAKE	*	843.21		
		8/15/23	321070		202308	340-53800-46000			PARKING BRAKE SHOES	*	25.82		
									NAPA AUTO PARTS			869.03	004774
8/17/23	00196	8/03/23	17WR8944		202308	340-53800-46000			INSPECT EVAPORATOR	*	2,493.16		
									RING POWER CORPORATION			2,493.16	004775
8/17/23	00176	8/07/23	13320922		202308	340-53800-47500			LESCO THRE WAYS	*	945.78		
									SITEONE LANDSCAPE SUPPLY, LLC			945.78	004776
8/17/23	00400	8/17/23	08172023		202308	300-20700-10100			FY23 ASSESSMENTS	*	43,587.14		
									VIERA EAST CDD - SERIES 2020			43,587.14	004777
TOTAL FOR BANK A											81,348.31		
TOTAL FOR REGISTER											81,348.31		

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CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
8/03/23	00010	7/24/23 930373	202307 300-13100-10200	INSTALL PUTTING GREEN IRR LANDIRR INC.	*	114,400.00	114,400.00 000187
TOTAL FOR BANK C						114,400.00	
TOTAL FOR REGISTER						114,400.00	

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
7/27/23	01550	7/18/23	972070	202307	300	14100	10000		BREAD	*	136.70		
		7/20/23	872071	202307	300	14100	10000		BREAD	*	97.55		
		7/22/23	872972	202307	300	14100	10000		BREAD	*	74.50		
		7/25/23	872073	202307	300	14100	10000		BREAD	*	72.20		
CHUCK INDEPENDENT BREAD DIST, LLC												380.95	030927
7/27/23	00024	7/13/23	70192	JU	202306	390	57200	43000	5600 MURRELL RD	*	540.93		
		7/14/23	112664	J	202306	320	57200	43000	2300 CLUBHOUSE DR	*	159.15		
		7/14/23	112664	J	202306	330	57200	43000	2300 CLUBHOUSE DR	*	159.15		
		7/14/23	112664	J	202306	340	57200	43000	2300 CLUBHOUSE DR	*	159.17		
CITY OF COCOA UTILITIES												1,018.40	030928
7/27/23	00947	7/20/23	9914160	202307	390	57200	46500		PEST CONTROL	*	350.12		
ECOLAB PEST ELIMINATION												350.12	030929
7/27/23	01594	7/24/23	19015	202307	310	57200	45000		ADDED EQUIPMENT	*	71.00		
EGIS INSURANCE & RISK ADVISORS												71.00	030930
7/27/23	00156	7/17/23	15-80122	202307	300	21700	10000		SALES TAX	*	261.94		
FLORIDA DEPARTMENT OF REVENUE												261.94	030931
7/27/23	01214	7/26/23	2031423	202307	330	57200	51025		SUPPLIES	*	253.87		
HOSPITALITY RESOURCE SUPPLY, INC												253.87	030932
7/27/23	01524	7/18/23	0044	202307	330	57200	12005		TAVERN MANAGEMENT	*	2,708.33		
JEFFREY SPENCER												2,708.33	030933
7/27/23	01554	7/27/23	08042023	202307	300	15500	10000		ENTERTAINMENT 8/4/23	*	300.00		
		7/27/23	08112023	202307	300	15500	10000		ENTERATIAMENT 8/11/23	*	300.00		
		7/27/23	08182023	202307	300	15500	10000		ENTERTAINMENT 8/18/23	*	300.00		

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CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	TO DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
7/27/23	01554	7/27/23	08112023	202307	300	15500	10000		ENTERTAINMENT 8/11/23	*	300.00		
									ROCKSTAR KARAOKE ENTERTAINMENT LLC			300.00	030940
7/27/23	01554	7/27/23	08182023	202307	300	15500	10000		ENTERTAINMENT 8/18/23	*	300.00		
									ROCKSTAR KARAOKE ENTERTAINMENT LLC			300.00	030941
7/27/23	01554	7/27/23	08252023	202307	300	15500	10000		ENTERTAINMENT 8/25/23	*	300.00		
									ROCKSTAR KARAOKE ENTERTAINMENT LLC			300.00	030942
8/03/23	00782	7/31/23	16189	202307	330	57200	51100		MATS	*	23.54		
		7/31/23	16189	202307	320	57200	51100		MATS	*	119.75		
									A LINEN CONNECTION			143.29	030943
8/03/23	01485	7/17/23	91615602	202307	300	14200	10000		GOLF BALL	*	136.12		
		7/20/23	91618887	202307	300	14200	10000		HATS	*	495.00		
									ACUSHNET COMPANY			631.12	030944
8/03/23	00091	5/15/23	INV05631	202305	300	14200	10000		TOWELS	*	808.15		
									AHEAD LLC			808.15	030945
8/03/23	01550	7/27/23	972074	202307	300	14100	10000		BREAD	*	105.00		
		7/29/23	872075	202307	300	14100	10000		BREAD	*	112.50		
									CHUCK INDEPENDENT BREAD DIST, LLC			217.50	030946
8/03/23	00024	7/20/23	141774 J	202306	320	57200	43000		4563 BRAYWICK CT	*	75.35		
									CITY OF COCOA UTILITIES			75.35	030947
8/03/23	01388	7/24/23	AR976900	202307	390	57200	54600		PRINTER LEASE	*	162.13		
									DEX IMAGING			162.13	030948
8/03/23	01575	8/01/23	08012023	202308	300	14200	10000		REIMBURSEMENT	*	121.98		
									EDDIE GUERRA			121.98	030949

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\*\*\* CHECK DATES 07/21/2023 - 08/17/2023 \*\*\*  
 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 #
8/03/23	00156	5/01/23	15-80122 TAX	202305 300-21700-10000	FLORIDA DEPARTMENT OF REVENUE	*	112.33	112.33	030950
8/03/23	00587	7/21/23	704818 ULTRA LOW	202307 390-57200-46110	GLOVER OIL COMPANY INC	*	955.42		
		7/21/23	704818 ULTRA LOW	202307 300-13100-10000		*	470.58		
		7/21/23	704819 90 NON ETHANOL	202307 390-57200-46110		*	1,125.59		
		7/21/23	704819 90 NON ETHANOL	202307 300-13100-10000		*	554.39		
					GLOVER OIL COMPANY INC			3,105.98	030951
8/03/23	00097	7/14/23	5008 SCORECARDS	202307 300-14200-10000	GOLF ASSOCIATES SCORECARD COMPANY	*	687.92	687.92	030952
8/03/23	00194	7/25/23	PINV0126 COQUINA GRAVEL	202307 390-57200-47400	GOLF VENTURES INC	*	726.78	726.78	030953
8/03/23	01532	8/01/23	2-221184 CLEANING SERVICES AUG23	202308 390-57200-51160	JANI-KING OF ORLANDO	*	2,593.00	2,593.00	030954
8/03/23	01367	7/24/23	930374 CONSTRUCT NURSERY GREEN	202307 390-57200-47700	LANDIRR INC.	*	2,500.00	2,500.00	030955
8/03/23	00483	7/25/23	07252023 SUPPLIES ADMIN	202307 320-57200-51100		*	17.74		
		7/25/23	07252023 GOLF	202307 390-57200-51100		*	419.11		
		7/25/23	07252023 SUPPLIES MAINT	202307 300-13100-10000		*	72.99		
		7/25/23	07252023 SUPPLIES OPERATIONS	202307 350-57200-51100		*	58.25		
		7/25/23	07252023 REPAIR SUPPLIES	202307 390-57200-46000		*	14.42		
		7/25/23	07252023 REPAIR SUPPLIES	202307 330-57200-46000		*	50.79		
					LOWE'S			633.30	030956
8/03/23	00180	7/24/23	318431 10W30 QT	202307 390-57200-46000	NAPA AUTO PARTS	*	219.69	219.69	030957

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CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
8/03/23	01514	7/20/23	0251694- CHEM	202307	390	57200	47500		NOBLE TURF, LLC	*	1,486.32	1,486.32	030958
8/03/23	00504	7/21/23	SC-T0001 CYLINDER REPAIR	202307	390	57200	46000		PIRTEK SPACE COAST	*	215.00	215.00	030959
8/03/23	00694	7/03/23	659178 TRIMMER CUTTING DISK	202307	390	57200	46000		PRECISION SMALL ENGINE CO., INC.	*	1,113.32	1,113.32	030960
8/03/23	00808	8/03/23	08032023 PETTY CASH	202308	300	10100	11000		PETTY CASH	*	739.34	739.34	030961
8/03/23	01324	7/22/23	07222023 INSTACART MEMBERSHIP	202307	330	57200	54000		REGIONS BANK	*	99.00	865.08	030962
		7/22/23	07222023 FOOD PURCHASE	202307	300	14100	10000			*	534.48		
		7/22/23	07222023 H&E SUPPLIES	202307	330	57200	51100			*	70.79		
		7/22/23	07222023 SNACKS	202307	300	14100	10001			*	160.81		
8/03/23	00603	7/13/23	181581 HANDLE FFS/FC70	202307	390	57200	46000		ROCKLEDGE MOWER & SERVICE	*	39.95	54.94	030963
		7/19/23	181838 THROTTLE TRIGGER KIT	202307	390	57200	46000			*	14.99		
8/03/23	00130	8/02/23	52247402 BEV	202308	300	14100	10200		SYSCO	*	1,407.54	1,456.69	030964
		8/02/23	52247402 PAPER	202308	300	14100	10200			*	43.25		
		8/02/23	52247402 FUEL	202308	330	57200	43100			*	5.90		
8/03/23	01207	8/01/23	002503 PERK UP PROTESYN	202308	390	57200	47500		TRIGON TURF SCIENCES, LLC	*	3,955.00	3,955.00	030965
8/03/23	00807	7/20/23	30900529 UNIFORMS 7/20/23	202307	390	57200	54100			*	181.61		

VIER --VIERA EAST-- HHENRY

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		7/27/23	30900546	202307	390	57200	54100		UNIFORMS 7/27/23 UNIFIRST CORPORATION	*	189.93	371.54	030966
8/03/23	01510	7/28/23	07282023	202307	390	57200	49700		SEMINAR UNIVERSITY OF FLORIDA	*	240.00	240.00	030967
8/03/23	00068	7/25/23	9221013-	202308	320	57200	34100		8 YARD DUMPSTER	*	700.94		
		7/25/23	9221346-	202308	390	57200	47900		6 YARD DUMPSTER WASTE MANAGEMENT	*	213.03	913.97	030968
8/03/23	00117	7/13/23	39176664	202307	390	57200	47100		DECODER LINE SURGE	*	254.82		
		7/20/23	41150315	202307	390	57200	46000		SWITCH TEMPERATURE	*	871.89		
		7/21/23	41150589	202307	390	57200	46000		GASKET MUFFLER	*	19.61		
		7/24/23	41150824	202307	390	57200	47100		STRAIGHTENER DUAL WESCOTURF INC.	*	451.98	1,598.30	030969
8/10/23	01485	7/31/23	91625027	202307	300	14200	10000		GOLF BALLS	*	261.28		
		7/31/23	91625027	202307	300	14200	10000		GOLF BALLS ACUSHNET COMPANY	*	261.28	522.56	030970
8/10/23	01371	8/02/23	08022023	202308	300	15500	10000		SECURITY	*	1,242.90		
									ADT SECURITY SERVICES			1,242.90	030971
8/10/23	01380	8/09/23	1900	202308	320	57200	54500		REPAIR AT SHACK	*	785.00		
									BLACK HOLE MAKERS LLC			785.00	030972
8/10/23	00987	12/23/22	27541	202212	320	57200	48000		1/4 PAGE AD	*	433.50		
		1/06/23	27542	202301	320	57200	48000		1/6 PAGE AD	*	330.00		
		7/28/23	28199	202307	320	57200	48000		1/4 PAGE AD	*	433.50		
		7/28/23	28200	202307	320	57200	48000		1/6 PAGE AD BLUEWATER CREATIVE GROUP INC	*	330.00	1,527.00	030973

VIER --VIERA EAST-- HHENRY

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
8/10/23	01636	8/10/23	WPZX266 RENEWAL	202308	320	57200	54000			*	115.00		
		8/10/23	WPZX266 RENEWAL	202308	320	57200	54000			V	115.00-		
BUSINESS RADIO LICENSING												.00	030974
8/10/23	01550	8/03/23	872076 BREAD	202308	300	14100	10000			*	97.25		
		8/05/23	872977 BREAD	202308	300	14100	10000			*	133.85		
		8/08/23	872078 BREAD	202308	300	14100	10000			*	103.50		
CHUCK INDEPENDENT BREAD DIST, LLC												334.60	030975
8/10/23	00194	7/31/23	PINV0126 AUG CHEMICALS	202307	390	57200	47500			*	4,347.52		
		7/31/23	PINV0126 SEPT CHEMICALS	202307	300	15500	10000			*	4,347.53		
GOLF VENTURES INC												8,695.05	030976
8/10/23	01010	8/02/23	34590542 INSURANCE	202308	320	57200	34100			*	120.31		
		8/02/23	34590542 INSURANCE	202308	300	13100	10000			*	120.32		
GREAT AMERICA LEASING CORPORATION												240.63	030977
8/10/23	01071	8/01/23	457 DISSEMINATION SVC AUG23	202308	310	57200	31700			*	83.33		
GOVERNMENTAL MANAGEMENT SERVICES												83.33	030978
8/10/23	01538	8/09/23	3763-R SCL FALL ISSUE 2023	202308	320	57200	48000			*	695.00		
INDIAN RIVER MEDIA GROUP												695.00	030979
8/10/23	01524	8/06/23	0045 TAVERN MANAGEMENT	202308	330	57200	12005			*	2,708.33		
JEFFREY SPENCER												2,708.33	030980
8/10/23	01637	8/04/23	08042023 REFUND	202308	300	20300	10000			*	3,250.66		
KERIN VETTER												3,250.66	030981
8/10/23	01350	7/31/23	20699339 FIRE AND BURGLARY ALARM	202307	350	57200	46100			*	511.54		
MARLIN BUSINESS BANK												511.54	030982

VIER --VIERA EAST-- HHENRY

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
8/10/23	00127	8/04/23	660883	202308 390-57200-46000	PRECISION	*	527.24	527.24	030983
8/10/23	00808	8/10/23	036908	202308 300-10100-11000	PETTY CASH	*	769.00	769.00	030984
8/10/23	01635	7/07/23	1002	202307 300-14200-10000	SEA THREADS LLC	*	2,356.28	2,356.28	030985
8/10/23	01210	8/03/23	35444812	202308 320-57200-51000	STAPLES ADVANTAGE	*	267.59	267.59	030986
8/10/23	01512	7/29/23	8437818	202307 390-57200-54600	THE HUNTINGTON NATIONAL BANK	*	1,065.98	1,308.04	030987
8/10/23	01512	7/29/23	8437818	202307 390-57200-54600	THE HUNTINGTON NATIONAL BANK	*	242.06		
8/10/23	01588	7/26/23	4769	202307 390-57200-47500	TURF SOLUTIONS OF FLORIDA INC	*	880.00	880.00	030988
8/10/23	00807	8/03/23	30900567	202308 390-57200-54100	UNIFIRST CORPORATION	*	182.63	182.63	030989
8/10/23	00117	8/03/23	41153373	202308 390-57200-47100	WESCOTURF INC.	*	128.43	193.92	030990
8/10/23	00117	8/03/23	41153374	202308 390-57200-46000	WESCOTURF INC.	*	65.49		
8/17/23	00782	8/14/23	17008	202308 330-57200-51100	A LINEN CONNECTION	*	101.81	101.81	030991
8/17/23	01485	7/12/23	91612578	202308 300-14200-10000	GOLF BALLS	*	315.66		
8/17/23	01485	7/12/23	91613196	202308 300-14200-10000	GOLF BALLS	*	158.97		
8/17/23	01485	7/19/23	91617442	202308 300-14200-10000	GOLF BALLS	*	336.99		

VIER --VIERA EAST-- HHENRY

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		7/31/23	91625027	202308 300-14200-10000	GOLF BALLS	*	261.25		
					ACUSHNET COMPANY			1,072.87	030992
8/17/23	01550	8/10/23	872079	202308 300-14100-10000	BREAD	*	114.15		
		8/15/23	872080	202308 300-14100-10000	BREAD	*	103.50		
					CHUCK INDEPENDENT BREAD DIST, LLC			217.65	030993
8/17/23	01241	8/10/23	23AUG-60	202308 320-57200-46000	MONTHLY WINDOW CLEANING	*	275.00		
					CRYSTAL HI RISE, INC.			275.00	030994
8/17/23	00947	8/17/23	3142999	202308 390-57200-46500	PEST CONTROL	*	159.90		
		8/17/23	3142999	202308 340-57200-46400	PEST CONTROL	*	95.11		
		8/17/23	3142999	202308 320-57200-46400	PEST CONTROL	*	95.11		
					ECOLAB PEST ELIMINATION			350.12	030995
8/17/23	00076	8/09/23	8053 JUL	202307 330-57200-43100	2300 CLUBHOUSE DR	*	633.21		
					FLORIDA CITY GAS			633.21	030996
8/17/23	00035	8/10/23	33189 AU	202308 330-57200-43000	2300 CLUBHOUSE DR	*	1,115.46		
		8/10/23	33189 AU	202308 340-57200-43000	2300 CLUBHOUSE DR	*	1,115.47		
		8/10/23	42334 AU	202308 320-57200-43000	2200 CLUBHOUSE DR	*	49.52		
		8/10/23	42334 AU	202308 300-11500-10000	2200 CLUBHOUSE DR	*	28.34		
		8/10/23	45156 AU	202308 390-57200-43000	5250 MURRELL RD	*	1,949.81		
		8/10/23	45156 AU	202308 300-15100-10000	5250 MURRELL RD	*	487.46		
		8/10/23	52104 AU	202308 340-57200-43000	2300 CLUBHOUSE DR	*	639.56		
		8/10/23	57086 AU	202308 320-57200-43000	4563 BRAYWICK CT	*	28.95		
					FPL			5,414.57	030997
8/17/23	00808	8/16/23	036909	202308 300-10100-11000	PETTY CASH	*	348.00		
					PETTY CASH			348.00	030998

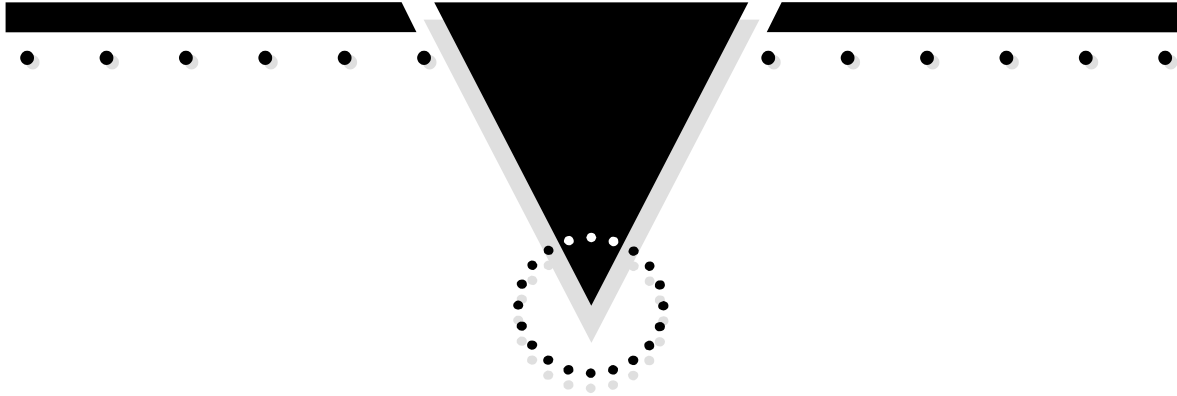
VIER --VIERA EAST-- HHENRY

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #	
8/17/23	01613	8/03/23	17W89441 202308 390-57200-46000	ENGINE OIL FILTER	*	979.84		
		8/03/23	17W89441 202308 300-13100-10000	ENGINE OIL FILTER	*	482.61		
							RING POWER CORPORATION	1,462.45 030999
8/17/23	01512	8/08/23	8451731 202308 390-57200-54600	CUSHMAN HAULER	*	90.72		
							THE HUNTINGTON NATIONAL BANK	90.72 031000
8/17/23	01244	8/17/23	08172023 202308 300-20700-10000	ASSESSMENTS	*	82,530.00		
							VIERA EAST CDD - SERIES 2012	82,530.00 031001
8/17/23	00587	8/04/23	705561 202308 390-57200-46110	GOLF- ULTRA LOW DIESEL	*	651.89		
		8/04/23	705561 202308 300-13100-10000	GF- ULTRA LOW DIESEL	*	321.08		
		8/04/23	705562 202308 390-57200-46110	GOLF- NON ETHANOL	*	696.87		
		8/04/23	705562 202308 300-13100-10000	GF- NON ETHANOL	*	343.24		
							GLOVER OIL COMPANY INC	2,013.08 031002
8/17/23	01358	7/31/23	11198082 202308 390-57200-54200	CYLINDER RENTAL	*	38.39		
							NEXAIR, LLC	38.39 031003
8/17/23	00626	7/31/23	1792860 202306 310-57200-31500	DR RENOVATIONS ATT FEES	*	225.00		
							SHUTTS & BOWEN LLP	225.00 031004
8/17/23	01334	8/03/23	13311619 202308 390-57200-47500	FUNGICIDE	*	2,798.00		
							SITEONE LANDSCAPE SUPPLY, LLC	2,798.00 031005
8/17/23	00807	8/10/23	30900586 202308 390-57200-54100	UNIFORMS 8/10/23	*	240.93		
							UNIFIRST CORPORATION	240.93 031006
						TOTAL FOR BANK B	179,743.92	
						TOTAL FOR REGISTER	179,743.92	

VIER --VIERA EAST-- HHENRY



# SECTION B



**Viera East  
Community Development  
District**

**Unaudited Financial Reporting**

**July 31, 2023**



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**Viera East**  
**Community Development District**  
 Combined Balance Sheet  
 July 31, 2023

**Governmental Fund Types**

	<u>General</u>	<u>Capital Reserve</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Golf Course/Recreation</u>	<u>Totals (memorandum only)</u>
<i>Assets</i>						
Operating Account	\$539,152	\$1,211,953	---	---	\$893,973	\$2,645,078
Accounts Receivable	---	---	---	---	\$275	\$275
Due From Golf Course	\$4,690	---	---	---	---	\$4,690
Due From General Fund	---	\$4,422	\$43,587	---	\$39,345	\$87,354
Due from Other	---	---	---	---	\$8,518	\$8,518
Due from Capital Projects	---	\$271,891	---	---	\$0	\$271,891
Inventory - Pro Shop	---	---	---	---	\$64,216	\$64,216
Inventory - Hook and Eagle	---	---	---	---	\$25,239	\$25,239
<b><u>Investments:</u></b>						
State Board	---	\$127,534	---	---	---	\$127,534
Benefit Assessment- Series 2012	---	---	---	---	\$433	\$433
Reserve - Series 2012	---	---	---	---	\$283,443	\$283,443
Bond Service- Series 2012	---	---	---	---	\$2,822	\$2,822
Reserve- Series 2020	---	---	\$237,370	---	---	\$237,370
Temporary Interest Series 2020	---	---	\$342	---	---	\$342
Bond Service- Series 2020	---	---	\$49,268	---	---	\$49,268
Project- Series 2020	---	---	---	\$608,665	---	\$608,665
Improvements (Net of Depreciation)	---	---	---	---	\$1,049,580	\$1,049,580
Prepaid Expenses- Debt	---	---	---	---	\$78,333	\$78,333
Prepaid Expenses- Operations	\$9,970	---	---	---	\$31,765	\$41,734
<b>Total Assets</b>	<b>\$553,812</b>	<b>\$1,615,801</b>	<b>\$330,567</b>	<b>\$608,665</b>	<b>\$2,477,943</b>	<b>\$5,586,787</b>
<i>Liabilities</i>						
Accounts Payable	\$11,550	\$114,400	---	---	\$30,694	\$156,644
Accrued Expenses	\$4,666	---	---	---	\$450	\$5,116
Deferred Revenue- Season Advance	---	---	---	---	\$45,659	\$45,659
Deferred Revenue- Special Assessments O&M	---	---	---	---	\$3,039	\$3,039
Deferred Revenue- Special Assessments Debt	---	---	---	---	\$112,296	\$112,296
Deposit-Divots Grill	---	---	---	---	\$1,814	\$1,814
Due to General Fund	---	---	---	---	\$4,690	\$4,690
Accrued Interest Payable	---	---	---	---	\$52,488	\$52,488
Sales Tax Payable	---	---	---	---	\$20,598	\$20,598
Event Deposits	---	---	---	---	\$6,398	\$6,398
Due to Golf Course	\$39,345	\$0	---	---	---	\$39,345
Due to Debt Service	\$43,587	---	---	---	\$82,530	\$126,117
Due to Capital Reserve	\$4,422	---	---	\$271,891	---	\$276,314
Accrued Payroll Payable	\$17,618	---	---	---	\$45,605	\$63,223
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	---	---	---	---	\$164,884	\$164,884
<i>Fund Balances</i>						
Assigned - First Quarter	\$176,000	---	---	---	---	\$176,000
Nonspendable - Prepaid Expense	\$9,970	---	---	---	---	\$9,970
Unassigned	\$246,654	---	---	---	---	\$246,654
Assigned- Capital Reserve Fund	---	\$1,501,401	---	---	---	\$1,501,401
Restricted for Capital Projects	---	---	---	\$336,774	---	\$336,774
Restricted for Debt Service	---	---	\$330,567	---	---	\$330,567
<b>Total Liabilities, Fund Equity, Other</b>	<b>\$553,812</b>	<b>\$1,615,801</b>	<b>\$330,567</b>	<b>\$608,665</b>	<b>\$2,477,943</b>	<b>\$5,586,787</b>

# Viera East

## Community Development District

General Fund  
Statement of Revenues & Expenditures  
For Period Ending July 31, 2023

	Adopted Budget	Prorated Budget 7/31/23	Actual 7/31/23	Variance
<b>Revenues</b>				
Maintenance Assessments	\$1,378,973	\$1,378,973	\$1,378,973	\$0
Golf Course Administrative Services	\$56,280	\$46,900	\$46,900	\$0
Donations for Park Material	\$5,000	\$4,167	\$0	(\$4,167)
Miscellaneous Income- Farmers Market	\$20,000	\$16,667	\$24,672	\$8,005
Interest Income	\$100	\$83	\$1	(\$82)
<b>Total Revenues</b>	<b>\$1,460,353</b>	<b>\$1,446,789</b>	<b>\$1,450,546</b>	<b>\$3,757</b>

### Administrative Expenditures

Supervisors Fees	\$30,519	\$25,433	\$21,820	\$3,613
Engineering Fees	\$5,000	\$4,167	\$1,288	\$2,878
Attorney's Fees	\$20,000	\$16,667	\$12,466	\$4,201
Dissemination	\$1,000	\$833	\$833	\$0
Trustee Fees	\$5,600	\$4,667	\$4,667	(\$0)
Annual Audit	\$6,500	\$5,417	\$5,417	(\$0)
Collection Agent	\$2,500	\$2,083	\$2,083	\$0
Management Fees	\$106,557	\$88,798	\$88,798	\$0
Postage	\$1,500	\$1,250	\$1,195	\$55
Printing & Binding	\$3,500	\$2,917	\$780	\$2,136
Insurance- Liability	\$9,607	\$8,006	\$7,344	\$662
Legal Advertising	\$1,500	\$1,250	\$2,055	(\$805)
Other Current Charges	\$1,500	\$1,250	\$595	\$655
Office Supplies	\$1,500	\$1,250	\$103	\$1,147
Dues & Licenses	\$175	\$175	\$175	\$0
Information Technology	\$4,378	\$3,648	\$3,648	(\$0)
<b>Total Administrative</b>	<b>\$201,336</b>	<b>\$167,809</b>	<b>\$153,266</b>	<b>\$14,543</b>

**Viera East**  
**Community Development District**  
 General Fund  
 Statement of Revenues & Expenditures  
 For Period Ending July 31, 2023

	Adopted Budget	Prorated Budget 7/31/23	Actual 7/31/23	Variance
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Operating Expenditures

Salaries	\$159,817	\$133,181	\$126,221	\$6,960
Administration Fee	\$1,354	\$1,128	\$885	\$243
FICA Expense	\$12,226	\$10,188	\$10,025	\$163
Health Insurance	\$23,159	\$19,299	\$12,853	\$6,446
Workers Compensation	\$3,132	\$2,610	\$1,884	\$726
Unemployment	\$1,078	\$898	\$581	\$318
Other Contractual	\$12,000	\$10,000	\$7,474	\$2,526
Marketing- Lifestyle/Amenities	\$18,000	\$15,000	\$28,031	(\$13,031)
Training	\$500	\$417	\$225	\$192
Uniforms	\$500	\$417	\$263	\$154
Bonus Program	\$0	\$0	\$40,166	(\$40,166)
<b>Total Operating</b>	<b>\$231,766</b>	<b>\$193,138</b>	<b>\$228,607</b>	<b>(\$35,469)</b>

Maintenance Expenditures

Canal Maintenance	\$14,000	\$11,667	\$9,990	\$1,677
Lake Bank Restoration	\$30,000	\$25,000	\$0	\$25,000
Environmental Services	\$20,000	\$16,667	\$1,677	\$14,990
Water Management System	\$115,000	\$95,833	\$103,804	(\$7,971)
Midge Control	\$10,000	\$8,333	\$0	\$8,333
Contingencies	\$2,000	\$1,667	\$1,650	\$17
Fire Line Maintenance	\$3,500	\$2,917	\$0	\$2,917
Basin Repair	\$3,000	\$2,500	\$57	\$2,443
<b>Total Maintenance</b>	<b>\$197,500</b>	<b>\$164,583</b>	<b>\$117,177</b>	<b>\$47,406</b>

# Viera East

## Community Development District

General Fund  
Statement of Revenues & Expenditures  
For Period Ending July 31, 2023

	Adopted Budget	Prorated Budget 7/31/23	Actual 7/31/23	Variance
--	-------------------	----------------------------	-------------------	----------

Grounds Maintenance Expenditures

Salaries	\$176,074	\$146,728	\$128,046	\$18,682
Administrative Fees	\$3,010	\$2,508	\$1,656	\$852
FICA	\$13,970	\$11,642	\$10,226	\$1,415
Health Insurance	\$31,692	\$26,410	\$16,576	\$9,834
Workers Compensation	\$3,601	\$3,001	\$1,948	\$1,053
Unemployment	\$2,734	\$2,278	\$1,260	\$1,018
Telephone	\$7,020	\$5,850	\$8,700	(\$2,850)
Utilities	\$10,032	\$8,360	\$7,262	\$1,098
Property Appraiser	\$1,990	\$1,990	\$2,202	(\$212)
Insurance- Property	\$2,479	\$2,066	\$2,405	(\$339)
Repairs	\$20,000	\$16,667	\$16,619	\$48
Fuel	\$21,000	\$17,500	\$15,816	\$1,684
Park Maintenance	\$17,500	\$14,583	\$27,200	(\$12,616)
Sidewalk Repair	\$10,000	\$8,333	\$6,057	\$2,276
Chemicals	\$4,000	\$3,333	\$1,431	\$1,902
Contingencies	\$4,000	\$3,333	\$635	\$2,698
Refuse	\$6,000	\$5,000	\$7,800	(\$2,800)
Office Supplies	\$750	\$625	\$0	\$625
Uniforms	\$3,000	\$2,500	\$2,650	(\$150)
Fire Alarm System	\$7,500	\$6,250	\$4,757	\$1,493
Rain Bird Pump System	\$27,581	\$22,984	\$23,444	(\$459)
Park Materials	\$10,000	\$8,333	\$0	\$8,333
Bay Hill Flow Way Maintenance	\$25,000	\$20,833	\$0	\$20,833

<b>Total Grounds Maintenance</b>	<b>\$408,934</b>	<b>\$341,110</b>	<b>\$286,691</b>	<b>\$54,419</b>
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<b>Total Expenditures</b>	<b>\$1,039,535</b>	<b>\$866,640</b>	<b>\$785,741</b>	<b>\$80,899</b>
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<b>Operating Income (Loss)</b>	<b>\$420,817</b>		<b>\$664,805</b>	
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Non Operating Revenues/(Expenditures)

Reserve Funding- Transfer Out (Capital Reserve)	(\$420,817)	(\$420,817)	(\$420,817)	(\$0)
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<b>Total Non Operating Revenues/(Expenditures)</b>	<b>(\$420,817)</b>	<b>(\$420,817)</b>	<b>(\$420,817)</b>	<b>(\$0)</b>
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<b>Excess Revenue/(Expenditures)</b>	<b>\$0</b>		<b>\$243,987</b>	
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<b>Beginning Fund Balance</b>	<b>\$0</b>		<b>\$188,636</b>	
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<b>Ending Fund Balance</b>	<b>\$0</b>		<b>\$432,624</b>	
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**Viera East**  
**Community Development District**  
 Capital Reserve Fund  
 Statement of Revenues & Expenditures  
 For Period Ending July 31, 2023

	Adopted Budget	Prorated Budget 7/31/23	Actual 7/31/23	Variance
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Revenues

Interest Income	\$500	\$417	\$4,872	\$4,455
Reserve Funding - Transfer In (General)	\$420,817	\$420,817	\$420,817	\$0
Reserve Funding - Transfer In (Golf)	\$252,806	\$252,806	\$252,806	\$0
<b>Total Revenues</b>	<b>\$674,123</b>	<b>\$674,040</b>	<b>\$678,495</b>	<b>\$4,455</b>

Expenditures

Capital Outlay	\$100,000	\$83,333	\$14,997	\$68,336
Truck Maintenance	\$25,000	\$20,833	\$0	\$20,833
Bank Fee	\$0	\$0	\$30	(\$30)
<b>Total Expenditures</b>	<b>\$125,000</b>	<b>\$104,167</b>	<b>\$15,027</b>	<b>\$89,140</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$549,123</b>		<b>\$663,468</b>	
<b>Beginning Fund Balance</b>	<b>\$848,174</b>		<b>\$837,933</b>	
<b>Ending Fund Balance</b>	<b>\$1,397,297</b>		<b>\$1,501,401</b>	



**Viera East**  
**Community Development District**

Capital Reserve Fund  
Capital Outlay Check Register Detail  
For Period Ending July 31, 2023

<b>Check Date</b>	<b>Vendor</b>	<b>Detail</b>	<b>Amount</b>
<b><u>Capital Outlay</u></b>			
<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
<b>Total</b>			<b><u>\$ 14,997.14</u></b>

# Viera East

## Community Development District

Debt Service Fund Series 2020  
Statement of Revenues & Expenditures  
For Period Ending July 31, 2023

	Adopted Budget	Prorated Budget 7/31/23	Actual 7/31/23	Variance
<u>Revenues</u>				
Special Assessments	\$655,615	\$655,615	\$655,615	\$0
Interest Income	\$500	\$417	\$5,402	\$4,986
<b>Total Revenues</b>	<b>\$656,115</b>	<b>\$656,032</b>	<b>\$661,017</b>	<b>\$4,986</b>
<u>Expenditures</u>				
<u>Series 2020</u>				
Interest-11/1	\$90,308	\$90,308	\$90,308	\$0
Principal- 5/1	\$475,000	\$475,000	\$475,000	\$0
Interest-5/1	\$90,308	\$90,308	\$90,308	\$0
<b>Total Expenditures</b>	<b>\$655,615</b>	<b>\$655,615</b>	<b>\$655,615</b>	<b>\$0</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$500</b>		<b>\$5,402</b>	
<b>Beginning Fund Balance</b>	<b>\$90,346</b>		<b>\$325,165</b>	
<b>Ending Fund Balance</b>	<b>\$90,846</b>		<b>\$330,567</b>	

**Viera East**  
**Community Development District**  
 Capital Projects Fund Series 2020  
 Statement of Revenues & Expenditures  
 For Period Ending July 31, 2023

	<b>Actual 7/31/23</b>
<u>Revenues</u>	
Interest Income	\$23,017
<b>Total Revenues</b>	<b>\$23,017</b>
<u>Expenditures</u>	
Capital Outlay	\$1,664,617
Cost of Issuance	\$0
<b>Total Expenditures</b>	<b>\$1,664,617</b>
<b>Excess Revenues/(Expenditures)</b>	<b>(\$1,641,600)</b>
<b>Beginning Fund Balance</b>	<b>\$1,978,374</b>
<b>Ending Fund Balance</b>	<b>\$336,774</b>

**Viera East**  
**Community Development District**  
Golf Course/Recreation Fund - Operations  
Statement of Revenues & Expenditures  
For Period Ending July 31, 2023

	Adopted	Current Month			Year-to-Date		
	Budget	Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	35,250	2,654	2,260	394	36,578	30,967	5,611
Member Rounds	10,000	203	641	(438)	6,097	8,785	(2,688)
Comp Rounds	3,000	0	192	(192)	947	2,636	(1,689)
GolfNow	2,000	0	128	(128)	1,645	1,757	(112)
Total Memberships	60	1	-	1	43	25	18
<i>Revenue per Round</i>							
Paid Rounds	\$50	\$41	\$46	(\$5)	\$45	\$51	(\$6)
<i>Revenues</i>							
Greens Fees	\$1,775,027	\$108,415	\$102,952	\$5,463	\$1,658,738	\$1,575,336	\$83,402
Gift Cards- Sales	\$25,000	\$927	\$1,450	(\$523)	\$23,107	\$22,188	\$919
Gift Cards- Usage	(\$25,000)	(\$1,392)	(\$1,450)	\$58	(\$16,292)	(\$22,188)	\$5,896
Season Advance/Trail Fees	\$240,000	\$7,741	\$13,920	(\$6,179)	\$112,526	\$213,000	(\$100,474)
Associate Memberships	\$42,000	\$711	\$2,436	(\$1,725)	\$20,619	\$37,275	(\$16,656)
Driving Range	\$80,000	\$5,489	\$4,640	\$849	\$86,314	\$71,000	\$15,314
Golf Lessons	\$2,100	\$275	\$122	\$153	\$3,610	\$1,864	\$1,746
Merchandise Sales	\$115,000	\$8,928	\$6,670	\$2,258	\$111,902	\$102,063	\$9,839
Assessments -Recreation Operating	\$18,239	\$1,519	\$1,521	(\$2)	\$15,193	\$15,197	(\$4)
Miscellaneous Income	\$15,000	(\$224)	\$1,251	(\$1,475)	\$45,574	\$12,498	\$33,076
<b>Total Revenues</b>	<b>\$2,287,366</b>	<b>\$132,388</b>	<b>\$133,511</b>	<b>(\$1,123)</b>	<b>\$2,061,291</b>	<b>\$2,028,232</b>	<b>\$33,058</b>
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$15,000	\$1,538	\$1,251	(\$287)	\$17,519	\$12,498	(\$5,021)
Telephone	\$2,500	\$335	\$209	(\$127)	\$1,932	\$2,083	\$151
Postage	\$2,000	\$0	\$167	\$167	\$0	\$1,666	\$1,666
Utilities	\$5,500	\$312	\$459	\$147	\$3,675	\$4,583	\$907
Repairs & Maintenance	\$15,000	\$292	\$1,251	\$959	\$14,096	\$12,498	(\$1,598)
Marketing- Golf Marketing	\$35,000	\$1,527	\$2,919	\$1,392	\$15,193	\$29,162	\$13,969
Bank Charges	\$40,000	\$4,985	\$3,336	(\$1,649)	\$44,178	\$33,328	(\$10,850)
Office Supplies	\$4,500	\$223	\$375	\$152	\$3,749	\$3,749	\$1
Operating Supplies	\$4,000	\$137	\$334	\$196	\$1,844	\$3,333	\$1,489
Dues, Licenses & Subscriptions	\$9,500	\$649	\$792	\$143	\$1,079	\$7,915	\$6,836
Drug Testing- All departments	\$500	\$0	\$42	\$42	\$0	\$417	\$417
Training, Education & Employee Relations	\$3,000	\$637	\$250	(\$387)	\$3,236	\$2,500	(\$736)
Contractual Security	\$3,000	\$308	\$250	(\$57)	\$4,027	\$2,500	(\$1,527)
IT Services	\$3,000	\$190	\$250	\$60	\$5,002	\$2,500	(\$2,503)
<b>Total Golf Course Expenditures</b>	<b>\$142,500</b>	<b>\$11,133</b>	<b>\$11,885</b>	<b>\$751</b>	<b>\$115,530</b>	<b>\$118,731</b>	<b>\$3,201</b>

**Viera East**  
**Community Development District**  
 Golf Course/Recreation Fund - Operations  
 Statement of Revenues & Expenditures  
 For Period Ending July 31, 2023

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Golf Operation Expenditures</i>							
Salaries	\$247,235	\$23,419	\$20,602	(\$2,817)	\$227,443	\$206,021	(\$21,422)
Administrative Fee	\$18,767	\$1,036	\$1,564	\$528	\$11,023	\$15,639	\$4,616
FICA Expense	\$18,913	\$1,792	\$1,576	(\$216)	\$17,898	\$15,760	(\$2,138)
Health Insurance	\$12,353	\$1,372	\$1,029	(\$342)	\$11,962	\$10,294	(\$1,668)
Workers Compensation	\$4,846	\$370	\$404	\$34	\$3,561	\$4,038	\$477
Unemployment	\$10,853	\$577	\$904	\$327	\$6,080	\$9,044	\$2,963
Golf Printing	\$2,500	\$0	\$208	\$208	\$0	\$2,083	\$2,083
Utilities	\$22,500	\$1,620	\$1,875	\$255	\$17,284	\$18,750	\$1,466
Repairs	\$1,000	\$269	\$83	(\$185)	\$3,889	\$833	(\$3,055)
Pest Control	\$1,300	\$95	\$108	\$13	\$872	\$1,083	\$211
Supplies	\$12,000	(\$1,527)	\$1,000	\$2,527	\$13,312	\$10,000	(\$3,312)
Uniforms	\$1,500	\$0	\$125	\$125	\$0	\$1,250	\$1,250
Training, Education & Employee Relations	\$2,000	\$0	\$167	\$167	\$0	\$1,667	\$1,667
Cart Lease	\$87,763	\$7,191	\$7,314	\$122	\$71,753	\$73,136	\$1,382
Cart Maintenance	\$5,000	\$0	\$417	\$417	\$539	\$4,167	\$3,627
Driving Range	\$10,000	\$0	\$833	\$833	\$3,772	\$8,333	\$4,561
<b>Total Golf Operation Expenditures</b>	<b>\$458,530</b>	<b>\$36,214</b>	<b>\$38,210</b>	<b>\$1,996</b>	<b>\$389,389</b>	<b>\$382,098</b>	<b>(\$7,291)</b>
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$80,000	\$6,260	\$6,667	\$406	\$103,178	\$66,667	(\$36,512)
<b>Total Merchandise Sales</b>	<b>\$80,000</b>	<b>\$6,260</b>	<b>\$6,667</b>	<b>\$406</b>	<b>\$103,178</b>	<b>\$66,667</b>	<b>(\$36,512)</b>

**Viera East**  
**Community Development District**  
Golf Course/Recreation Fund - Operations  
Statement of Revenues & Expenditures  
For Period Ending July 31, 2023

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Golf Course Maintenance</i>							
Salaries	\$433,512	\$35,783	\$36,126	\$343	\$369,645	\$361,260	(\$8,385)
Administrative Fees	\$8,176	\$421	\$681	\$261	\$5,083	\$6,813	\$1,730
FICA Expense	\$32,900	\$2,737	\$2,742	\$4	\$29,391	\$27,417	(\$1,975)
Employee Insurance	\$41,298	\$2,664	\$3,442	\$777	\$22,926	\$34,415	\$11,489
Workers Compensation	\$9,420	\$563	\$785	\$222	\$6,087	\$7,850	\$1,763
Unemployment	\$7,165	\$138	\$597	\$459	\$3,921	\$5,971	\$2,049
Fire Alarm System	\$4,000	\$0	\$333	\$333	\$0	\$3,333	\$3,333
Utilities/Water	\$26,200	\$2,621	\$2,183	(\$438)	\$24,299	\$21,833	(\$2,465)
Repairs	\$48,000	\$3,665	\$4,000	\$335	\$46,977	\$40,000	(\$6,977)
Fuel & Oil	\$40,000	\$4,237	\$3,333	(\$903)	\$32,992	\$33,333	\$341
Pest Control	\$1,500	\$160	\$125	(\$35)	\$1,665	\$1,250	(\$415)
Irrigation/Drainage	\$30,000	\$736	\$2,500	\$1,764	\$9,453	\$25,000	\$15,547
Sand and Topsoil	\$26,500	\$0	\$2,208	\$2,208	\$11,006	\$22,083	\$11,078
Flower/Mulch	\$7,000	\$727	\$583	(\$143)	\$7,676	\$5,833	(\$1,842)
Fertilizer	\$175,000	\$14,847	\$14,583	(\$264)	\$125,701	\$145,833	\$20,132
Seed/Sod	\$16,500	\$2,500	\$1,375	(\$1,125)	\$3,868	\$13,750	\$9,882
Trash Removal	\$3,000	\$213	\$250	\$37	\$2,130	\$2,500	\$370
Contingency	\$6,000	\$0	\$500	\$500	\$13,531	\$5,000	(\$8,531)
First Aid	\$800	\$0	\$67	\$67	\$332	\$667	\$335
Operating Supplies	\$15,000	\$441	\$1,250	\$809	\$14,989	\$12,500	(\$2,489)
Training	\$2,000	\$380	\$167	(\$213)	\$5,146	\$1,667	(\$3,480)
Janitorial Supplies	\$1,000	\$0	\$83	\$83	\$353	\$833	\$480
Janitorial Services	\$20,000	\$2,593	\$1,667	(\$926)	\$14,485	\$16,667	\$2,182
Soil & Water Testing	\$1,000	\$0	\$83	\$83	\$0	\$833	\$833
Uniforms	\$10,000	\$560	\$833	\$273	\$8,779	\$8,333	(\$446)
Equipment Rental	\$2,000	\$0	\$167	\$167	\$3,321	\$1,667	(\$1,654)
Equipment Lease	\$187,550	\$15,538	\$15,629	\$92	\$143,176	\$156,292	\$13,116
Small Tools	\$500	\$0	\$42	\$42	\$0	\$417	\$417
<b>Total Golf Course Maintenance</b>	<b>\$1,156,021</b>	<b>\$91,525</b>	<b>\$96,335</b>	<b>\$4,811</b>	<b>\$906,932</b>	<b>\$963,351</b>	<b>\$56,418</b>

**Viera East**  
**Community Development District**  
Golf Course/Recreation Fund - Operations  
Statement of Revenues & Expenditures  
For Period Ending July 31, 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	\$1,250	(\$791)
Arbitrage	\$600	\$50	\$50	\$0	\$500	\$500	\$0
Dissemination	\$1,000	\$83	\$83	\$0	\$833	\$833	\$0
Trustee Fees	\$4,100	\$397	\$342	(\$55)	\$3,692	\$3,417	(\$276)
Annual Audit	\$1,500	\$125	\$125	\$0	\$1,250	\$1,250	\$0
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$46,900	\$46,900	\$0
Insurance	\$111,000	\$8,893	\$9,250	\$357	\$84,487	\$92,500	\$8,014
Property Taxes	\$15,000	\$749	\$1,250	\$501	\$10,684	\$12,500	\$1,816
<b>Total Administrative Expenditures</b>	<b>\$190,980</b>	<b>\$14,986</b>	<b>\$15,915</b>	<b>\$929</b>	<b>\$150,387</b>	<b>\$159,150</b>	<b>\$8,763</b>
<b>Total Revenues</b>	<b>\$2,287,366</b>	<b>\$132,388</b>	<b>\$133,511</b>	<b>(\$1,123)</b>	<b>\$2,061,291</b>	<b>\$2,028,232</b>	<b>\$33,058</b>
<b>Total Expenditures</b>	<b>\$2,028,031</b>	<b>\$160,118</b>	<b>\$169,011</b>	<b>\$8,893</b>	<b>\$1,665,416</b>	<b>\$1,689,996</b>	<b>\$24,580</b>
<b>Operating Income (Loss)</b>	<b>\$259,335</b>	<b>(\$27,730)</b>			<b>\$395,874</b>		
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$560,250	\$46,688	\$46,688	\$1	\$466,881	\$466,875	\$6
Interest Income	\$1,000	\$884	\$83	\$800	\$7,029	\$833	\$6,196
Reserve Funding- Transfer Out (Capital Reserve)	(\$252,806)	(\$252,806)	(\$252,806)	\$0	(\$252,806)	(\$252,806)	\$0
Interfund Transfer In- Restaurant	\$3,471	\$0	\$289	(\$289)	\$0	\$2,893	(\$2,893)
Interest Expense	(\$101,250)	(\$8,438)	(\$8,438)	\$0	(\$84,375)	(\$84,375)	\$0
Principal Expense	(\$470,000)	(\$39,167)	(\$39,167)	(\$0)	(\$391,667)	(\$391,667)	(\$0)
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>(\$259,335)</b>	<b>(\$252,838)</b>	<b>(\$253,350)</b>	<b>\$512</b>	<b>(\$254,937)</b>	<b>(\$258,247)</b>	<b>\$3,309</b>
<b>Change in Net Assets</b>	<b>\$0</b>	<b>(\$280,568)</b>	----	----	<b>\$140,937</b>	----	----
<b>Beginning Net Assets</b>	<b>\$0</b>	----	----	----	<b>\$47,938</b>	----	----
<b>Ending Net Assets</b>	<b>\$0</b>	----	----	----	<b>\$188,875</b>	----	----

**Viera East**  
**Community Development District**  
 Restaurant- Hook & Eagle  
 Statement of Revenues & Expenditures  
 For Period Ending July 31, 2023

	Adopted Budget	Prorated Budget 7/31/23	Actual 7/31/23	Variance
<i>Revenues</i>				
Food Sales	\$290,000	\$241,667	\$302,989	\$61,322
Snack Sales	\$20,000	\$16,667	\$6,977	(\$9,690)
Wine Sales	\$11,700	\$9,750	\$5,093	(\$4,657)
Beer Sales	\$169,000	\$140,833	\$143,956	\$3,123
Beverage Sales	\$29,250	\$24,375	\$39,406	\$15,031
Liquor Sales	\$87,000	\$72,500	\$98,142	\$25,642
<b>Total Revenues</b>	<b>\$606,950</b>	<b>\$505,792</b>	<b>\$596,564</b>	<b>\$90,772</b>
<i>Restaurant Expenditures</i>				
Restaurant Manager Contract	\$65,000	\$54,167	\$54,167	\$0
Salaries	\$164,037	\$136,698	\$154,898	(\$18,200)
Administrative Fee	\$8,832	\$7,360	\$6,263	\$1,097
FICA Expense	\$12,166	\$10,138	\$19,172	(\$9,033)
Health Insurance	\$20,243	\$16,869	\$8,530	\$8,339
Workers Compensation	\$3,048	\$2,540	\$2,315	\$225
Unemployment	\$5,408	\$4,507	\$5,434	(\$927)
Telephone	\$3,200	\$2,667	\$4,392	(\$1,725)
Utilities	\$12,000	\$10,000	\$9,073	\$927
Pest Control	\$1,200	\$1,000	\$1,027	(\$27)
Bank Fees	\$0	\$0	\$22,532	(\$22,532)
Equipment Lease	\$1,300	\$1,083	\$1,511	(\$428)
Repairs	\$7,500	\$6,250	\$9,569	(\$3,319)
Kitchen Equipment/Supplies	\$3,000	\$2,500	\$1,599	\$901
Paper & Plastic Supplies	\$10,000	\$8,333	\$10,750	(\$2,416)
Operating Supplies	\$30,000	\$25,000	\$18,041	\$6,959
First Aid	\$500	\$417	\$0	\$417
Entertainment	\$10,000	\$8,333	\$14,450	(\$6,117)
Delivery/Gas	\$5,000	\$4,167	\$5,674	(\$1,508)
Uniforms	\$1,000	\$833	\$0	\$833
Dues & License	\$5,000	\$4,167	\$8,618	(\$4,452)
<b>Total Restaurant Expenditures</b>	<b>\$368,434</b>	<b>\$307,028</b>	<b>\$358,015</b>	<b>(\$50,987)</b>
<i>Cost of Goods Sold</i>				
Food Cost	\$124,000	\$103,333	\$139,620	(\$36,287)
Snack Cost	\$10,000	\$8,333	\$2,641	\$5,693
Beer Cost	\$59,150	\$49,292	\$65,219	(\$15,927)
Beverage Cost	\$11,700	\$9,750	\$16,578	(\$6,828)
Wine Cost	\$4,095	\$3,413	\$3,750	(\$337)
Liquor Cost	\$26,100	\$21,750	\$34,731	(\$12,981)
<b>Total Cost of Goods Sold</b>	<b>\$235,045</b>	<b>\$195,871</b>	<b>\$262,540</b>	<b>(\$66,669)</b>
<b>Operating Income (Loss)</b>	<b>\$3,471</b>		<b>(\$23,991)</b>	
<i>Non Operating Revenues/(Expenditures)</i>				
Interfund Transfer Out- Golf Course	(\$3,471)	\$0	\$0	\$0
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>(\$3,471)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Excess Revenue/(Expenditures)</b>	<b>\$0</b>		<b>(\$23,991)</b>	
<b>Beginning Fund Balance</b>	<b>\$0</b>		<b>\$0</b>	
<b>Ending Fund Balance</b>	<b>\$0</b>		<b>(\$23,991)</b>	



**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	\$12,645	\$13,770	\$0	\$0	\$0	\$1,378,973
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$46,900
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	\$19,104	\$0	\$0	\$0	\$0	\$0	\$24,672
Interest Income	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
<b>Total Revenues</b>	<b>\$5,347</b>	<b>\$367,143</b>	<b>\$886,549</b>	<b>\$28,087</b>	<b>\$29,186</b>	<b>\$25,234</b>	<b>\$68,513</b>	<b>\$17,336</b>	<b>\$18,460</b>	<b>\$4,690</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,450,546</b>
<i>Administrative Expenditures</i>													
Supervisors Fees	\$1,115	\$2,939	\$2,496	\$3,595	\$2,397	\$2,172	\$2,397	\$1,269	\$2,172	\$1,269	\$0	\$0	\$21,820
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	\$967	\$561	\$1,101	\$0	\$0	\$0	\$0	\$12,466
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$833
Trustee Fees	\$467	\$467	\$467	\$467	\$467	\$467	\$467	\$467	\$467	\$467	\$0	\$0	\$4,667
Annual Audit	\$542	\$542	\$542	\$542	\$542	\$542	\$542	\$542	\$542	\$542	\$0	\$0	\$5,417
Collection Agent	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$0	\$0	\$2,083
Management Fees	\$8,880	\$8,880	\$8,880	\$8,880	\$8,880	\$8,880	\$8,880	\$8,880	\$8,880	\$8,880	\$0	\$0	\$88,798
Postage	\$1	\$0	\$566	\$236	\$0	\$284	\$11	\$67	\$30	\$0	\$0	\$0	\$1,195
Printing & Binding	\$26	\$163	\$138	\$47	\$26	\$38	\$160	\$35	\$74	\$74	\$0	\$0	\$780
Insurance- Liability	\$734	\$734	\$734	\$734	\$734	\$734	\$734	\$734	\$734	\$734	\$0	\$0	\$7,344
Legal Advertising	\$1,793	\$153	\$0	\$0	\$0	\$0	\$0	\$0	\$108	\$0	\$0	\$0	\$2,055
Other Current Charges	\$24	\$26	\$27	\$170	\$0	\$22	\$0	\$153	\$13	\$159	\$0	\$0	\$595
Office Supplies	\$10	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$80	\$0	\$0	\$0	\$103
Dues & Licenses	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Information Technology	\$365	\$365	\$365	\$365	\$365	\$365	\$365	\$365	\$365	\$365	\$0	\$0	\$3,648
<b>Total Administrative</b>	<b>\$17,917</b>	<b>\$18,674</b>	<b>\$14,505</b>	<b>\$16,776</b>	<b>\$15,090</b>	<b>\$15,455</b>	<b>\$14,408</b>	<b>\$13,904</b>	<b>\$13,756</b>	<b>\$12,781</b>	<b>\$0</b>	<b>\$0</b>	<b>\$153,266</b>
<i>Operating Expenditures</i>													
Salaries	\$16,522	\$11,613	\$13,350	\$6,916	\$11,643	\$13,310	\$13,009	\$13,426	\$12,990	\$13,443	\$0	\$0	\$126,221
Administration Fee	\$116	\$121	\$88	\$63	\$85	\$94	\$120	\$67	\$65	\$67	\$0	\$0	\$885
FICA Expense	\$1,235	\$1,305	\$1,003	\$529	\$891	\$1,018	\$995	\$1,027	\$994	\$1,028	\$0	\$0	\$10,025
Health Insurance	\$1,491	\$1,979	\$1,447	\$2,169	\$1,634	\$764	\$751	\$830	\$838	\$953	\$0	\$0	\$12,853
Workers Compensation	\$343	\$275	\$211	\$109	\$184	\$115	\$140	\$212	\$205	\$89	\$0	\$0	\$1,884
Unemployment	\$0	\$0	\$171	\$249	\$65	\$0	\$96	\$0	\$0	\$0	\$0	\$0	\$581
Other Contractual	\$499	\$529	\$594	\$924	\$861	\$916	\$1,501	\$550	\$550	\$550	\$0	\$0	\$7,474
Marketing- Lifestyle/Amenities	\$4,546	\$2,990	\$2,400	\$2,400	\$4,589	\$2,553	\$2,916	\$2,634	\$2,503	\$500	\$0	\$0	\$28,031
Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$75	\$0	\$150	\$0	\$0	\$225
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
<b>Total Operating</b>	<b>\$24,752</b>	<b>\$58,979</b>	<b>\$19,264</b>	<b>\$13,359</b>	<b>\$19,950</b>	<b>\$18,769</b>	<b>\$19,791</b>	<b>\$18,819</b>	<b>\$18,144</b>	<b>\$16,780</b>	<b>\$0</b>	<b>\$0</b>	<b>\$228,607</b>

**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	\$9,990	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,990
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	\$216	\$608	\$28	\$0	\$0	\$1,677
Water Management System	\$11,568	\$9,748	\$10,708	\$9,748	\$9,168	\$13,488	\$9,168	\$9,748	\$10,708	\$9,748	\$0	\$0	\$103,804
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
<b>Total Maintenance</b>	<b>\$22,008</b>	<b>\$9,871</b>	<b>\$10,708</b>	<b>\$11,148</b>	<b>\$9,260</b>	<b>\$13,955</b>	<b>\$9,168</b>	<b>\$9,964</b>	<b>\$11,316</b>	<b>\$9,776</b>	<b>\$0</b>	<b>\$0</b>	<b>\$117,177</b>
<i>Grounds Maintenance Expenditures</i>													
Salaries	\$14,256	\$7,916	\$11,264	\$11,567	\$10,305	\$12,115	\$14,791	\$15,507	\$14,938	\$15,387	\$0	\$0	\$128,046
Administrative Fees	\$228	\$235	\$170	\$124	\$116	\$151	\$155	\$160	\$155	\$161	\$0	\$0	\$1,656
FICA	\$1,053	\$1,099	\$837	\$885	\$788	\$927	\$1,132	\$1,186	\$1,143	\$1,177	\$0	\$0	\$10,226
Health Insurance	\$1,520	\$1,654	\$1,735	\$1,406	\$1,324	\$1,151	\$1,324	\$1,333	\$2,896	\$2,235	\$0	\$0	\$16,576
Workers Compensation	\$143	\$234	\$178	\$183	\$163	\$191	\$234	\$245	\$236	\$141	\$0	\$0	\$1,948
Unemployment	\$0	\$0	\$146	\$416	\$255	\$117	\$189	\$121	\$15	\$0	\$0	\$0	\$1,260
Telephone	\$596	\$597	\$597	\$605	\$604	\$606	\$753	\$599	\$2,100	\$1,643	\$0	\$0	\$8,700
Utilities	\$762	\$765	\$796	\$1,024	\$273	\$836	\$933	\$623	\$891	\$360	\$0	\$0	\$7,262
Property Appraiser	\$0	\$0	\$1,989	\$0	\$0	\$0	\$0	\$0	\$0	\$213	\$0	\$0	\$2,202
Insurance- Property	\$241	\$241	\$241	\$241	\$241	\$241	\$241	\$241	\$241	\$241	\$0	\$0	\$2,405
Repairs	\$1,233	\$2,655	\$834	\$2,542	\$3,583	\$1,416	\$485	\$1,490	\$109	\$2,272	\$0	\$0	\$16,619
Fuel	\$2,262	\$1,095	\$993	\$2,464	\$789	\$1,684	\$1,844	\$1,336	\$1,598	\$1,752	\$0	\$0	\$15,816
Park Maintenance	\$900	\$5,608	\$6,152	\$3,050	\$1,800	\$1,991	\$1,936	\$2,062	\$1,900	\$1,800	\$0	\$0	\$27,200
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	\$92	\$0	\$0	\$0	\$0	\$1,431
Contingencies	\$200	\$0	\$0	\$0	\$0	\$0	\$435	\$0	\$0	\$0	\$0	\$0	\$635
Refuse	\$1,950	\$650	\$325	\$750	\$750	\$1,125	\$375	\$750	\$1,125	\$0	\$0	\$0	\$7,800
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$245	\$245	\$306	\$242	\$250	\$253	\$253	\$253	\$392	\$211	\$0	\$0	\$2,650
Fire Alarm System	\$550	\$550	\$512	\$512	\$512	\$512	\$512	\$512	\$588	\$0	\$0	\$0	\$4,757
Rain Bird Pump System	\$2,298	\$2,528	\$2,528	\$2,298	\$2,298	\$2,298	\$2,298	\$2,298	\$2,298	\$2,298	\$0	\$0	\$23,444
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
<b>Total Grounds Maintenance</b>	<b>\$34,493</b>	<b>\$26,915</b>	<b>\$29,601</b>	<b>\$28,308</b>	<b>\$24,547</b>	<b>\$25,611</b>	<b>\$27,890</b>	<b>\$28,809</b>	<b>\$30,626</b>	<b>\$29,892</b>	<b>\$0</b>	<b>\$0</b>	<b>\$286,691</b>
<b>Total Expenditures</b>	<b>\$99,169</b>	<b>\$114,438</b>	<b>\$74,079</b>	<b>\$69,592</b>	<b>\$68,848</b>	<b>\$73,791</b>	<b>\$71,258</b>	<b>\$71,497</b>	<b>\$73,842</b>	<b>\$69,229</b>	<b>\$0</b>	<b>\$0</b>	<b>\$785,741</b>
<b>Operating Income (Loss)</b>	<b>(\$93,822)</b>	<b>\$252,705</b>	<b>\$812,470</b>	<b>(\$41,504)</b>	<b>(\$39,662)</b>	<b>(\$48,557)</b>	<b>(\$2,745)</b>	<b>(\$54,161)</b>	<b>(\$55,382)</b>	<b>(\$64,539)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$664,805</b>
<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)
<b>Total Non Operating Revenues/Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$420,817)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$420,817)</b>
<b>Excess Revenue/(Expenditures)</b>	<b>(\$93,822)</b>	<b>\$252,705</b>	<b>\$812,470</b>	<b>(\$41,504)</b>	<b>(\$39,662)</b>	<b>(\$469,374)</b>	<b>(\$2,745)</b>	<b>(\$54,161)</b>	<b>(\$55,382)</b>	<b>(\$64,539)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$243,987</b>

**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	3,948	3,010	2,654	0	0	36,578
Member Rounds	799	667	766	824	712	678	537	717	194	203	0	0	6,097
Comp Rounds	106	70	84	113	121	148	181	122	2	0	0	0	947
GolfNow	247	185	213	205	211	89	203	292	0	0	0	0	1,645
<i>Revenue per Round</i>													
Paid Rounds	\$40	\$44	\$46	\$50	\$53	\$50	\$48	\$37	\$37	\$41	\$0	\$0	\$45
<b>Revenues:</b>													
Greens Fees	\$127,961	\$123,329	\$156,112	\$205,772	\$237,479	\$257,907	\$182,699	\$146,521	\$112,544	\$108,415	\$0	\$0	\$1,658,738
Gift Cards - Sales	\$1,046	\$2,178	\$11,001	\$3,372	\$1,630	\$410	\$1,319	\$932	\$291	\$927	\$0	\$0	\$23,107
Gift Cards - Usage	(\$830)	(\$895)	(\$1,921)	(\$4,181)	(\$2,227)	(\$865)	(\$851)	(\$1,379)	(\$1,751)	(\$1,392)	\$0	\$0	(\$16,292)
Season Advance/Trail Fees	\$15,279	\$15,889	\$12,772	\$11,507	\$12,195	\$10,912	\$9,037	\$8,597	\$8,597	\$7,741	\$0	\$0	\$112,526
Associate Memberships	\$3,318	\$2,054	\$1,501	\$3,792	\$3,792	\$2,686	\$1,185	\$948	\$632	\$711	\$0	\$0	\$20,619
Driving Range	\$5,699	\$7,295	\$8,564	\$9,969	\$10,894	\$11,345	\$9,312	\$9,653	\$8,094	\$5,489	\$0	\$0	\$86,314
Golf Lessons	\$345	\$175	\$235	\$385	\$355	\$595	\$295	\$655	\$295	\$275	\$0	\$0	\$3,610
Merchandise Sales	\$5,244	\$7,049	\$10,872	\$9,374	\$16,971	\$16,535	\$13,947	\$11,601	\$11,381	\$8,928	\$0	\$0	\$111,902
Special Assessments - Operations	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$0	\$0	\$15,193
Miscellaneous Income	\$4,328	\$1,366	\$6,168	\$152	\$1,322	(\$538)	\$32,607	(\$237)	\$629	(\$224)	\$0	\$0	\$45,574
<b>Total Revenues</b>	<b>\$163,911</b>	<b>\$159,958</b>	<b>\$206,824</b>	<b>\$241,661</b>	<b>\$283,930</b>	<b>\$300,507</b>	<b>\$251,069</b>	<b>\$178,811</b>	<b>\$142,231</b>	<b>\$132,388</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,061,291</b>
<b>Golf Course Expenditures:</b>													
Other Contractual Services	\$2,128	\$1,951	\$1,795	\$1,369	\$1,576	\$1,575	\$1,726	\$1,602	\$2,259	\$1,538	\$0	\$0	\$17,519
Telephone/Internet	\$194	\$194	\$194	\$194	\$194	\$194	\$194	\$0	\$239	\$335	\$0	\$0	\$1,932
Postage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$286	\$451	\$377	\$346	\$607	\$280	\$270	\$408	\$337	\$312	\$0	\$0	\$3,675
Repairs & Maintenance	\$154	\$344	\$1,795	\$4,367	\$2,905	\$1,742	\$612	\$520	\$1,365	\$292	\$0	\$0	\$14,096
Advertising	\$795	\$1,459	\$2,067	\$965	\$2,903	\$1,635	\$2,404	\$1,459	(\$19)	\$1,527	\$0	\$0	\$15,193
Bank Charges	\$2,204	\$3,431	\$6,028	\$5,488	\$6,033	\$7,204	\$5,123	\$2,253	\$1,429	\$4,985	\$0	\$0	\$44,178
Office Supplies	\$890	\$280	\$75	\$210	\$622	\$510	\$186	\$331	\$423	\$223	\$0	\$0	\$3,749
Operating Supplies	\$150	\$45	\$226	\$1,136	\$14	\$0	\$136	\$0	\$0	\$137	\$0	\$0	\$1,844
Dues, Licenses & Subscriptions	\$0	\$0	\$180	\$0	\$0	\$0	\$0	\$250	\$0	\$649	\$0	\$0	\$1,079
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)	\$855	\$0	\$637	\$0	\$0	\$3,236
Contractual Security	\$338	\$0	\$406	\$406	\$421	\$0	\$522	\$522	\$1,105	\$308	\$0	\$0	\$4,027
IT Services	\$0	\$330	\$95	\$0	\$380	\$660	\$302	\$285	\$2,760	\$190	\$0	\$0	\$5,002
<b>Total Golf Course Expenditures</b>	<b>\$7,139</b>	<b>\$8,484</b>	<b>\$14,837</b>	<b>\$14,481</b>	<b>\$15,929</b>	<b>\$13,800</b>	<b>\$11,344</b>	<b>\$8,484</b>	<b>\$9,899</b>	<b>\$11,133</b>	<b>\$0</b>	<b>\$0</b>	<b>\$115,530</b>

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	\$25,038	\$24,363	\$23,419	\$0	\$0	\$227,443
Administrative Fee	\$1,474	\$1,539	\$1,183	\$901	\$873	\$972	\$983	\$1,035	\$1,028	\$1,036	\$0	\$0	\$11,023
FICA Expense	\$1,653	\$1,760	\$1,561	\$1,762	\$1,654	\$2,010	\$1,927	\$1,915	\$1,864	\$1,792	\$0	\$0	\$17,898
Health Insurance	\$655	\$674	\$1,396	\$1,536	\$1,323	\$881	\$1,323	\$1,430	\$1,372	\$1,372	\$0	\$0	\$11,962
Workers Compensation	\$353	\$376	\$330	\$199	\$340	\$415	\$398	\$395	\$384	\$370	\$0	\$0	\$3,561
Unemployment	\$439	\$424	\$481	\$829	\$740	\$691	\$647	\$632	\$620	\$577	\$0	\$0	\$6,080
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	\$1,905	\$2,263	\$1,620	\$0	\$0	\$17,284
Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$424	\$2,744	\$452	\$269	\$0	\$0	\$3,889
Pest Control	\$95	\$95	\$95	\$95	\$0	\$95	\$95	\$111	\$95	\$95	\$0	\$0	\$872
Supplies	\$508	\$334	\$493	\$3,720	\$1,122	\$3,682	\$771	\$691	\$3,517	(\$1,527)	\$0	\$0	\$13,312
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	\$7,035	\$7,035	\$7,191	\$0	\$0	\$71,753
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
<b>Total Golf Operation Expenditures</b>	<b>\$36,493</b>	<b>\$30,040</b>	<b>\$35,508</b>	<b>\$40,764</b>	<b>\$40,893</b>	<b>\$42,409</b>	<b>\$41,143</b>	<b>\$42,931</b>	<b>\$42,994</b>	<b>\$36,214</b>	<b>\$0</b>	<b>\$0</b>	<b>\$389,389</b>
<i>Merchandise Sales:</i>													
Cost of Goods Sold	\$15,551	\$10,679	\$4,074	\$10,769	\$20,387	\$17,277	\$7,667	\$3,083	\$7,432	\$6,260	\$0	\$0	\$103,178
<b>Total Merchandise Sales</b>	<b>\$15,551</b>	<b>\$10,679</b>	<b>\$4,074</b>	<b>\$10,769</b>	<b>\$20,387</b>	<b>\$17,277</b>	<b>\$7,667</b>	<b>\$3,083</b>	<b>\$7,432</b>	<b>\$6,260</b>	<b>\$0</b>	<b>\$0</b>	<b>\$103,178</b>

Viera East Golf Course  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<b><i>Golf Course Maintenance:</i></b>													
Salaries	\$48,869	\$30,438	\$38,865	\$43,225	\$35,138	\$29,312	\$33,098	\$37,272	\$37,645	\$35,783	\$0	\$0	\$369,645
Administrative Fees	\$740	\$768	\$556	\$471	\$414	\$411	\$397	\$466	\$439	\$421	\$0	\$0	\$5,083
FICA Expense	\$3,636	\$3,653	\$2,942	\$3,304	\$2,679	\$2,200	\$2,506	\$2,855	\$2,880	\$2,737	\$0	\$0	\$29,391
Employee Insurance	\$1,931	\$2,057	\$2,474	\$2,100	\$1,848	\$1,669	\$2,773	\$2,686	\$2,723	\$2,664	\$0	\$0	\$22,926
Workers Compensation	\$758	\$763	\$614	\$683	\$552	\$454	\$517	\$589	\$593	\$563	\$0	\$0	\$6,087
Unemployment	\$80	\$25	\$494	\$1,386	\$1,061	\$238	\$125	\$162	\$213	\$138	\$0	\$0	\$3,921
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	\$2,797	\$2,706	\$2,621	\$0	\$0	\$24,299
Repairs	\$5,705	\$5,295	\$4,687	\$3,473	\$3,341	\$5,334	\$3,856	\$7,242	\$4,379	\$3,665	\$0	\$0	\$46,977
Fuel & Oil	\$4,593	\$2,723	\$2,015	\$5,002	\$1,602	\$3,120	\$3,743	\$2,713	\$3,244	\$4,237	\$0	\$0	\$32,992
Pest Control	\$119	\$143	\$143	\$143	\$334	\$143	\$160	\$160	\$160	\$160	\$0	\$0	\$1,665
Irrigation/Drainage	\$581	\$263	\$1,059	\$985	\$1,368	\$703	\$724	\$1,865	\$1,168	\$736	\$0	\$0	\$9,453
Sand and Topsoil	\$388	\$771	\$2,775	\$0	\$2,241	\$0	\$1,225	\$262	\$3,344	\$0	\$0	\$0	\$11,006
Flower/Mulch	\$269	\$0	\$741	\$3,447	\$2,491	\$0	\$0	\$0	\$0	\$727	\$0	\$0	\$7,676
Fertilizer	\$14,094	\$10,779	\$11,694	\$16,593	\$12,862	\$10,630	\$6,772	\$12,771	\$14,661	\$14,847	\$0	\$0	\$125,701
Seed/Sod	\$0	\$0	\$0	\$0	\$1,368	\$0	\$0	\$0	\$0	\$2,500	\$0	\$0	\$3,868
Trash Removal	\$213	\$213	\$213	\$213	\$213	\$213	\$213	\$213	\$213	\$213	\$0	\$0	\$2,130
Contingency	\$0	\$1,839	\$16	\$0	\$130	\$3,000	\$459	\$7,617	\$471	\$0	\$0	\$0	\$13,531
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	\$1,582	\$95	\$441	\$0	\$0	\$14,989
Training	\$0	\$670	\$0	\$1,100	\$791	\$0	\$0	\$760	\$1,446	\$380	\$0	\$0	\$5,146
Janitorial Supplies	\$0	\$21	\$0	\$32	\$284	\$0	\$0	\$16	\$0	\$0	\$0	\$0	\$353
Janitorial Services	\$950	\$950	\$2,100	\$1,150	\$2,857	\$1,007	\$1,007	\$864	\$1,007	\$2,593	\$0	\$0	\$14,485
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	\$693	\$1,217	\$560	\$0	\$0	\$8,779
Equipment Rental	\$37	\$36	\$2,537	\$37	\$34	\$37	\$36	\$38	\$526	\$0	\$0	\$0	\$3,321
Equipment Lease	\$12,839	\$14,255	\$15,309	\$16,736	\$10,345	\$14,271	\$14,546	\$17,751	\$11,585	\$15,538	\$0	\$0	\$143,176
Small Tools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Golf Course Maintenance</b>	<b>\$100,797</b>	<b>\$81,603</b>	<b>\$96,213</b>	<b>\$105,388</b>	<b>\$84,144</b>	<b>\$77,746</b>	<b>\$77,431</b>	<b>\$101,374</b>	<b>\$90,713</b>	<b>\$91,525</b>	<b>\$0</b>	<b>\$0</b>	<b>\$906,932</b>
<b><i>Administrative Expenditures:</i></b>													
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	\$50	\$50	\$50	\$0	\$0	\$500
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$833
Trustee Fees	\$342	\$342	\$342	\$342	\$342	\$397	\$397	\$397	\$397	\$397	\$0	\$0	\$3,692
Annual Audit	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$0	\$0	\$1,250
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$46,900
Insurance	\$8,580	\$8,377	\$8,377	\$8,377	\$8,377	\$8,377	\$8,377	\$8,377	\$8,377	\$8,893	\$0	\$0	\$84,487
Property Taxes	\$0	\$662	\$5,235	\$662	\$662	\$662	\$661	\$732	\$662	\$749	\$0	\$0	\$10,684
<b>Total Administrative Expenditures</b>	<b>\$13,870</b>	<b>\$14,328</b>	<b>\$18,901</b>	<b>\$16,369</b>	<b>\$14,328</b>	<b>\$14,383</b>	<b>\$14,383</b>	<b>\$14,454</b>	<b>\$14,383</b>	<b>\$14,986</b>	<b>\$0</b>	<b>\$0</b>	<b>\$150,387</b>
<b>Total Revenues</b>	<b>\$163,911</b>	<b>\$159,958</b>	<b>\$206,824</b>	<b>\$241,661</b>	<b>\$283,930</b>	<b>\$300,507</b>	<b>\$251,069</b>	<b>\$178,811</b>	<b>\$142,231</b>	<b>\$132,388</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,061,291</b>
<b>Total Expenditures</b>	<b>\$173,849</b>	<b>\$145,135</b>	<b>\$169,533</b>	<b>\$187,770</b>	<b>\$175,681</b>	<b>\$165,615</b>	<b>\$151,968</b>	<b>\$170,326</b>	<b>\$165,421</b>	<b>\$160,118</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,665,416</b>
<b>Operating Income (Loss)</b>	<b>(\$9,938)</b>	<b>\$14,823</b>	<b>\$37,292</b>	<b>\$53,890</b>	<b>\$108,249</b>	<b>\$134,892</b>	<b>\$99,101</b>	<b>\$8,485</b>	<b>(\$23,190)</b>	<b>(\$27,730)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$395,874</b>

Viera East Golf Course  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<b><i>Non Operating Revenues/(Expenditures):</i></b>													
Special Assessments	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$0	\$0	\$466,881
Interest Income	\$351	\$431	\$525	\$613	\$653	\$593	\$802	\$1,291	\$887	\$884	\$0	\$0	\$7,029
Reserve Funding- Transfer Out (Capital Reserve)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$252,806)	\$0	\$0	(\$252,806)
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)	(\$8,438)	(\$8,438)	(\$8,438)	\$0	\$0	(\$84,375)
Principal Expense	(\$39,167)	(\$39,167)	(\$39,167)	(\$39,167)	(\$39,167)	(\$39,167)	(\$39,167)	(\$39,167)	(\$39,167)	(\$39,167)	\$0	\$0	(\$391,667)
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>(\$565)</b>	<b>(\$485)</b>	<b>(\$391)</b>	<b>(\$303)</b>	<b>(\$263)</b>	<b>(\$323)</b>	<b>(\$114)</b>	\$375	<b>(\$29)</b>	<b>(\$252,838)</b>	\$0	\$0	<b>(\$254,937)</b>
<b>Net Non Operating Income / (Loss)</b>	<b>(\$10,504)</b>	<b>\$14,338</b>	<b>\$36,900</b>	<b>\$53,587</b>	<b>\$107,986</b>	<b>\$134,570</b>	<b>\$98,987</b>	<b>\$8,860</b>	<b>(\$23,219)</b>	<b>(\$280,568)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$140,937</b>

Viera East Restaurant  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Revenues:</i>													
Food Sales	\$15,608	\$19,437	\$23,391	\$23,424	\$27,710	\$39,955	\$39,112	\$44,084	\$38,270	\$31,998	\$0	\$0	\$302,989
Snack Sales	\$12	\$241	\$340	\$385	\$769	\$1,030	\$1,184	\$1,032	\$974	\$1,010	\$0	\$0	\$6,977
Wine Sales	\$265	\$482	\$547	\$535	\$566	\$616	\$635	\$548	\$502	\$397	\$0	\$0	\$5,093
Beer Sales	\$11,775	\$11,143	\$13,167	\$13,836	\$17,502	\$20,973	\$16,847	\$17,925	\$12,031	\$8,757	\$0	\$0	\$143,956
Beverage Sales	\$3,093	\$2,306	\$3,481	\$3,218	\$3,767	\$5,491	\$5,210	\$4,841	\$4,041	\$3,958	\$0	\$0	\$39,406
Liquor Sales	\$7,664	\$7,112	\$8,917	\$8,980	\$12,007	\$13,251	\$11,174	\$13,200	\$8,944	\$6,894	\$0	\$0	\$98,142
<b>Total Revenues</b>	<b>\$38,415</b>	<b>\$40,721</b>	<b>\$49,844</b>	<b>\$50,378</b>	<b>\$62,319</b>	<b>\$81,316</b>	<b>\$74,162</b>	<b>\$81,631</b>	<b>\$64,763</b>	<b>\$53,014</b>	<b>\$0</b>	<b>\$0</b>	<b>\$596,564</b>
<i>Restaurant Expenditures:</i>													
Restaurant Manager Contract	\$5,417	\$5,417	\$5,417	\$5,417	\$5,417	\$5,417	\$5,417	\$5,417	\$5,417	\$5,417	\$0	\$0	\$54,167
Salaries	\$16,166	\$11,420	\$13,458	\$13,404	\$14,365	\$12,424	\$18,143	\$21,274	\$17,336	\$16,905	\$0	\$0	\$154,898
Administrative Fee	\$633	\$710	\$630	\$523	\$477	\$545	\$607	\$698	\$702	\$739	\$0	\$0	\$6,263
FICA Expense	\$1,517	\$1,367	\$1,495	\$1,524	\$1,608	\$2,305	\$2,384	\$2,599	\$2,250	\$2,122	\$0	\$0	\$19,172
Health Insurance	\$1,487	\$1,102	\$704	\$783	\$762	\$649	\$783	\$773	\$730	\$756	\$0	\$0	\$8,530
Workers Compensation	\$212	\$173	\$187	\$207	\$182	\$260	\$265	\$305	\$266	\$257	\$0	\$0	\$2,315
Unemployment	\$260	\$296	\$404	\$717	\$608	\$675	\$675	\$689	\$602	\$592	\$0	\$0	\$5,434
Telephone	\$0	\$591	\$421	\$421	\$421	\$421	\$421	\$421	\$421	\$852	\$0	\$0	\$4,392
Utilities	\$894	\$689	\$856	\$748	\$1,211	\$187	\$1,037	\$1,030	\$1,154	\$1,268	\$0	\$0	\$9,073
Pest Control	\$95	\$95	\$95	\$95	\$161	\$95	\$95	\$106	\$95	\$95	\$0	\$0	\$1,027
Bank Charges	\$1,815	\$3,038	\$1,100	\$1,373	\$2,330	\$2,105	\$2,074	\$2,705	\$2,440	\$3,552	\$0	\$0	\$22,532
Equipment Lease	\$136	\$107	\$165	\$219	\$292	\$106	\$107	\$107	\$190	\$83	\$0	\$0	\$1,511
Repairs	\$68	\$1,506	\$0	\$1,900	\$518	\$2,891	\$250	\$581	\$1,427	\$428	\$0	\$0	\$9,569
Kitchen Equipment/Supplies	\$162	\$60	\$0	\$303	\$0	\$81	\$68	\$0	\$322	\$603	\$0	\$0	\$1,599
Paper & Plastic Supplies	\$1,536	\$883	\$508	\$1,325	\$446	\$1,840	\$347	\$1,027	\$1,920	\$917	\$0	\$0	\$10,750
Operating Supplies	\$2,114	\$4,410	\$1,102	\$1,745	\$1,169	\$1,245	\$1,021	\$3,543	\$894	\$798	\$0	\$0	\$18,041
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	\$1,200	\$1,800	\$900	\$0	\$0	\$14,450
Delivery/Gas	\$754	\$779	\$591	\$420	\$1,002	\$389	\$391	\$443	\$833	\$73	\$0	\$0	\$5,674
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dues & License	\$829	\$798	\$414	\$414	\$2,698	\$148	\$466	\$881	\$51	\$1,918	\$0	\$0	\$8,618
<b>Total Restaurant Expenditures</b>	<b>\$34,995</b>	<b>\$34,891</b>	<b>\$29,346</b>	<b>\$33,339</b>	<b>\$35,566</b>	<b>\$33,283</b>	<b>\$35,667</b>	<b>\$43,801</b>	<b>\$38,853</b>	<b>\$38,275</b>	<b>\$0</b>	<b>\$0</b>	<b>\$358,015</b>
<i>Cost of Goods Sold</i>													
Food Cost	\$5,175	\$12,147	\$6,584	\$16,348	\$3,102	\$24,568	\$19,491	\$15,241	\$22,375	\$14,591	\$0	\$0	\$139,620
Snack Cost	\$681	\$40	(\$172)	\$12	\$86	\$700	\$164	(\$102)	\$1,184	\$46	\$0	\$0	\$2,641
Beer Cost	\$1,284	\$6,300	\$4,639	\$7,351	\$1,655	\$16,547	\$6,472	\$7,947	\$8,574	\$4,450	\$0	\$0	\$65,219
Beverage Cost	\$582	\$3,334	(\$19)	\$691	\$734	\$3,364	\$1,247	\$3,019	\$509	\$3,118	\$0	\$0	\$16,578
Wine Cost	\$250	\$754	\$382	\$283	\$98	\$424	\$425	\$355	\$624	\$156	\$0	\$0	\$3,750
Liquor Cost	\$541	\$7,271	\$390	\$2,143	\$1,749	\$6,014	\$2,785	\$3,339	\$8,603	\$1,897	\$0	\$0	\$34,731
<b>Total Cost of Goods Sold</b>	<b>\$8,513</b>	<b>\$29,845</b>	<b>\$11,804</b>	<b>\$26,828</b>	<b>\$7,424</b>	<b>\$51,616</b>	<b>\$30,584</b>	<b>\$29,798</b>	<b>\$41,869</b>	<b>\$24,258</b>	<b>\$0</b>	<b>\$0</b>	<b>\$262,540</b>
<b>Operating Income (Loss)</b>	<b>(\$5,093)</b>	<b>(\$24,015)</b>	<b>\$8,694</b>	<b>(\$9,789)</b>	<b>\$19,330</b>	<b>(\$3,583)</b>	<b>\$7,911</b>	<b>\$8,032</b>	<b>(\$15,959)</b>	<b>(\$9,519)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$23,991)</b>
<i>Non Operating Revenues/(Expenditures):</i>													
Interfund Transfer out- Golf Course	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Non Operating Income / (Loss)</b>	<b>(\$5,093)</b>	<b>(\$24,015)</b>	<b>\$8,694</b>	<b>(\$9,789)</b>	<b>\$19,330</b>	<b>(\$3,583)</b>	<b>\$7,911</b>	<b>\$8,032</b>	<b>(\$15,959)</b>	<b>(\$9,519)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$23,991)</b>

# 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	\$11,601	\$11,381	\$8,928	\$0	\$0	\$111,902
<b>Total Revenues</b>	<b>\$5,244</b>	<b>\$7,049</b>	<b>\$10,872</b>	<b>\$9,374</b>	<b>\$16,971</b>	<b>\$16,535</b>	<b>\$13,947</b>	<b>\$11,601</b>	<b>\$11,381</b>	<b>\$8,928</b>	<b>\$0</b>	<b>\$0</b>	<b>\$111,902</b>
<i>Expenditures</i>													
Cost of Goods Sold	\$15,551	\$10,679	\$4,074	\$10,769	\$20,387	\$17,277	\$7,667	\$3,083	\$7,432	\$6,260	\$0	\$0	\$103,178
<b>Total Expenditures</b>	<b>\$15,551</b>	<b>\$10,679</b>	<b>\$4,074</b>	<b>\$10,769</b>	<b>\$20,387</b>	<b>\$17,277</b>	<b>\$7,667</b>	<b>\$3,083</b>	<b>\$7,432</b>	<b>\$6,260</b>	<b>\$0</b>	<b>\$0</b>	<b>\$103,178</b>
<b>Operating Income (Loss)</b>	<b>(\$10,306)</b>	<b>(\$3,631)</b>	<b>\$6,798</b>	<b>(\$1,396)</b>	<b>(\$3,416)</b>	<b>(\$742)</b>	<b>\$6,280</b>	<b>\$8,518</b>	<b>\$3,949</b>	<b>\$2,668</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,723</b>



**Viera East  
Community Development District  
Long Term Debt Report**

<b>Series 2012 Special Assessment Revenue Bonds</b>	
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:	\$283,443
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)
Less: May 1, 2023 Principal	(\$475,000)
<b>Current Bonds Outstanding</b>	<b>\$1,550,000</b>

<b>Series 2020 Special Assessment Revenue Bonds</b>	
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:	\$237,370
Bonds outstanding - 7/10/20	\$7,685,000
Less: May 1, 2023 Principal	(\$520,625)
<b>Current Bonds Outstanding</b>	<b>\$7,164,375</b>

**Viera East**  
**Community Development District**  
 Golf Course/Recreation Fund- Operations  
 Prior Month/Year Comparison

	Actuals			Year to Date		
	7/31/22	7/31/23	Variance	7/31/22	7/31/23	Variance
<i>Revenues:</i>						
Greens Fees	\$ 105,996	\$ 108,415	\$ 2,418	\$ 1,553,318	\$ 1,658,738	\$ 105,420
Gift Cards - Sales	\$ 601	\$ -	\$ (601)	\$ 7,976	\$ 22,180	\$ 14,204
Gift Cards - Usage	\$ (1,226)	\$ (1,392)	\$ (166)	\$ (15,012)	\$ (16,292)	\$ (1,280)
Season Advance/Trail Fees	\$ 19,765	\$ 7,741	\$ (12,024)	\$ 228,728	\$ 112,526	\$ (116,202)
Associate Memberships	\$ 1,185	\$ 711	\$ (474)	\$ 25,919	\$ 20,619	\$ (5,300)
Driving Range	\$ 7,542	\$ 5,489	\$ (2,054)	\$ 91,419	\$ 86,314	\$ (5,105)
Golf Lessons	\$ 935	\$ 275	\$ (660)	\$ 3,240	\$ 3,610	\$ 370
Merchandise Sales	\$ 9,737	\$ 8,928	\$ (809)	\$ 107,783	\$ 111,902	\$ 4,119
Special Assessments - Operations	\$ 1,519	\$ 1,519	\$ -	\$ 15,193	\$ 15,193	\$ -
Miscellaneous Income	\$ (362)	\$ 702	\$ 1,064	\$ 9,008	\$ 46,501	\$ 37,492
<b>Total Revenues</b>	<b>\$ 145,693</b>	<b>\$ 132,388</b>	<b>\$ (13,305)</b>	<b>\$ 2,027,572</b>	<b>\$ 2,061,291</b>	<b>\$ 33,719</b>
<i>Expenditures:</i>						
Golf Course Expenditures	\$ 11,246	\$ 11,133	\$ 113	\$ 144,815	\$ 115,530	\$ 29,285
Golf Operations	\$ 35,705	\$ 36,214	\$ (509)	\$ 356,634	\$ 389,389	\$ (32,755)
Merchandise Sales	\$ 7,983	\$ 6,260	\$ 1,723	\$ 65,215	\$ 103,178	\$ (37,963)
Golf Course Maintenance	\$ 82,861	\$ 91,525	\$ (8,663)	\$ 869,666	\$ 906,932	\$ (37,266)
Administrative	\$ 18,742	\$ 14,986	\$ 3,755	\$ 157,361	\$ 150,387	\$ 6,974
<b>Total Expenditures</b>	<b>\$ 156,537</b>	<b>\$ 160,118</b>	<b>\$ (3,581)</b>	<b>\$ 1,593,691</b>	<b>\$ 1,665,416</b>	<b>\$ (71,726)</b>
<b>Operating Income/(Loss)</b>	<b>\$ (10,844)</b>	<b>\$ (27,730)</b>	<b>\$ (16,886)</b>	<b>\$ 433,882</b>	<b>\$ 395,874</b>	<b>\$ (38,007)</b>

**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
5/9/23	\$ 23,961.74	\$ 12,645.09	\$ 6,011.94	\$ 5,304.70	\$ 23,961.73
6/9/23	\$ 32,911.30	\$ 13,770.30	\$ 6,546.93	\$ 12,594.07	\$ 32,911.30
6/16/23	\$ 11,837.69	\$ -	\$ -	\$ 11,837.69	\$ 11,837.69
7/28/23	\$ 265.28	\$ -	\$ -	\$ 265.28	\$ 265.28

\$ 2,631,997.48	\$ 1,378,973.17	\$ 655,615.00	\$ 597,409.30	\$2,631,732.19
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	Net Assessed	Percentage	Assessments Collected	Assessments Transferred	Balance to Transfer
Debt Service Fund	\$ 655,615	25.09%	\$ 655,615	\$ (614,805)	\$ 40,810
General Fund	\$ 1,378,973	52.77%	\$ 1,378,973	\$ (1,378,973)	\$ -
Recreation Fund	\$ 578,489	22.14%	\$ 597,409	\$ (495,529)	\$ 101,881
	\$ 2,613,077	100.00%	\$ 2,631,997	\$ (2,489,307)	\$ 142,690

<b>Percentage Collected</b>	<b>100.71%</b>
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# SECTION C

## Viera East CDD

Series 2020 Acquisition and Construction  
Requisition Summary

<b>Date</b>	<b>Req #</b>	<b>Payee</b>	<b>Description</b>	<b>Amount</b>
8/24/23	165	Viera East CDD	Landirr- Install Putting Green and Irrigation	\$ 114,400.00
8/24/23	166	Asphalt365 Inc	Asphalt Paving	\$ 91,635.39
<b>TOTAL REQUISITIONS TO BE PAID</b>				<b><u>\$ 206,035.39</u></b>

**REQUISITION NO. 165**

**\$7,685,000**

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

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

- (A) Requisition Number: 165
- (B) Name of Payee: Viera East CDD
- (C) Address of Payee: 2300 Clubhouse Dr, Viera, FL 32955
- (D) Amount Payable: \$114,400

The Undersigned hereby certifies that this requisition for reimbursement of installation of putting green and irrigation from Construction and Acquisition Fund that have not previously been paid.

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

**VIERA EAST COMMUNITY  
DEVELOPMENT  
DISTRICT**

By: \_\_\_\_\_  
Authorized Officer

**REQUISITION NO. 165**

**\$7,685,000**

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

**CONSULTING ENGINEER'S APPROVAL OF 2020 PROJECT COSTS**

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

[CONSULTING ENGINEER]

\_\_\_\_\_

Title: \_\_\_\_\_



# LANDIRR

## Invoice

Date	Invoice #
7/24/2023	930373

Bill To
VIERA EAST COMMUNITY DEVELOPMENT 2300 CLUBHOUSE DRIVE ROCKLEDGE, FL 32955

Comments	P.O. No.	Terms	Project
Viera East Putting Green	000000	Due on Receipt	Viera East Putting Green

Quantity	Description	Unit Cost	Amount
1.00	Install Putting Green see attached proposal	\$98,500.00	\$98,500.00
1.00	Install Irrigation see attached proposal	\$15,900.00	\$15,900.00

GL# Bond \$  
 GL# \_\_\_\_\_ \$  
 GL# \_\_\_\_\_ \$  
 GL# \_\_\_\_\_ \$  
 Dept Head \_\_\_\_\_ GM

SUBTOTAL:	\$114,400.00
State Tax:	\$0.00
County Tax	\$0.00
City Tax	\$0.00
<b>TOTAL</b>	<b>\$114,400.00</b>

Exhibit A

Scope of Work

# LANDIRR

Golf Course Construction & Maintenance

March 8, 2023

VIERA EAST PUTTING GREEN

SCOPE OF WORK:

PUTTING GREEN

- Strip area and bury old green
- Shape and construct 10,000 SF USGA Putting Green
- Shape lower tier of the putting green to be used as a chipping green
- Shape area in front of chipping area (used as a small approach for chipping)
- Supply and install Tif Eagle sprigs @ 30 bushels per 1,000 SF
- Supply and install Tif Tuff Collar
- Supply and install 419 on green slopes and small approach

TOTAL \$ 98,500.00

IRRIGATION

- Install new greens loop HDPE (will use existing heads provided by Golf Course)

TOTAL \$ 15,900.00

Please note that the price quoted does not include engineering, specifications from engineering, irrigation repairs and upgrades. Also, all irrigation must be located by the Golf Course Staff.

Please let me know if you have any questions.

Respectfully,

Sean Goorsky  
Superintendent

LANDIRR

Cell: 407-408-5723

[sgoorsky@landirr.com](mailto:sgoorsky@landirr.com)



202 North Laurel Avenue · Sanford, Florida 32771 · 407-330-2892 · E-mail [admin@landirr.com](mailto:admin@landirr.com)

**REQUISITION NO. 166**

**\$7,685,000**

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

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

- (A) Requisition Number: 166
- (B) Name of Payee: Asphalt365 Inc.
- (C) Address of Payee: 1745 S. John Young Parkway, Kissimmee, FL 34741
- (D) Amount Payable: \$91,635.39

The Undersigned hereby certifies that this requisition for asphalt paving from Construction and Acquisition Fund that have not previously been paid.

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

**VIERA EAST COMMUNITY  
DEVELOPMENT  
DISTRICT**

By: \_\_\_\_\_  
Authorized Officer

**REQUISITION NO. 166**

**\$7,685,000**

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

**CONSULTING ENGINEER'S APPROVAL OF 2020 PROJECT COSTS**

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

[CONSULTING ENGINEER]

\_\_\_\_\_

Title: \_\_\_\_\_

**Asphalt365 Inc.**

1745 S. John Young Parkway  
Kissimmee, FL 34741  
407-344-1194  
info@asphalt365.com  
www.asphalt365.com



## Progress Invoice

**BILL TO**  
219 E. Livingston St  
Orlando, FL 32801

**SHIP TO**  
Jason M. Showe  
Viera East Community Development District  
2300 Clubhouse Drive  
Rockledge, FL 32955

**PROGRESS INVOICE** 14953  
**DATE** 08/14/2023  
**TERMS** Net 30  
**DUE DATE** 09/13/2023

**PROJECT #**  
2023-449

**ACCOUNT REP.**  
Cameron W.

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
	Asphalt Paving	Work consists of area preparation, asphalt paving and clean up. See proposal/job # for details. 2023-449	0.40	229,088.47	91,635.39

We appreciate your business.

**BALANCE DUE**

**\$91,635.39**

Pay invoice

Project Fund	Estimated Original Costs	Changes	Projected Revised Costs	Approved Costs	Remaining	Spent	Status/Estimation
							Req 52, 60-64, 66,70, 74, 75, 77, 84, 94, 96, 101, 104, 107, 109, 111, 113, 114, 117, 118-121, 123, 126, 129, 130, 131, 135, 136, 137, 138, 139, 140,
Clubhouse	\$580,000	\$719,055	\$1,299,055	\$1,299,055	\$0	\$1,299,055	141-143, 146, 147, 151-156, 158, 161, 162, 163
Maintenance Building Repairs	\$40,000	-\$5,050	\$34,950	\$34,950	\$0	\$34,950	Req 51, 72, 145
Bunker Renovation & Liners	\$1,090,000	-\$1,089,270	\$730	\$730	\$0	\$730	Req 89
Regrass Fairways and Slopes	\$125,000	-\$2,738	\$122,262	\$122,262	\$0	\$122,262	Hole #2 Approved - \$7,862.40 - Req 6, Req 165
Golf Course Lake - Banks	\$150,000	-\$80,770	\$69,230	\$69,230	\$0	\$69,230	Req 144
Sidewalk Repair	\$75,000	\$7,023	\$82,023	\$82,023	\$0	\$82,023	Req 13, Req 25, Req 48, 71, 73, 159
Cart Path Extensions	\$175,000	-\$95,000	\$80,000	\$80,000	\$0	\$31,835	Req 157
Tee Box Renovation	\$150,000	-\$150,000	\$0	\$0	\$0	\$0	
#7 Green	\$65,000	-\$65,000	\$0	\$0	\$0	\$0	
Woodside Park Restrooms	\$25,000	-\$25,000	\$0	\$0	\$0	\$0	
Pump Station Filter	\$35,000	-\$35,000	\$0	\$0	\$0	\$0	
Contingency/Parking Lot	\$180,690	\$49,310	\$230,000	\$230,000	\$138,365	\$91,635	Req 166
Maintenance Equipment	\$337,000	\$119,566	\$456,566	\$456,566	\$0	\$456,566	Req 4, 7-10, 12, Req 27, Req 34, Req 41, Req 42, Req 112, 132, 160 Authorization 2021-1 Engineer Approved, Req 20-21, and req 24, Req 28, Req 38, Req 45, 87, 90, 105, 106, 108, 115, 116, 124, 127, 128, 133, 148,
<i>Irrigation System - Completed</i>	\$2,080,000	\$340,440	\$2,420,440	\$2,420,440	\$0	\$2,420,440	149, 150
<i>Culvert Repair #7 - Butterfly Valve - COMPLETED</i>	\$37,500	\$209,020	\$246,520	\$246,520	\$0	\$246,520	Req 122, Req 134, 156
<i>Driving Range Tee - COMPLETED</i>	\$20,000	\$89,681	\$109,681	\$109,681	\$0	\$109,681	Req 125
<i>Dog Park - COMPLETED</i>	\$55,000	\$9,461	\$64,461	\$64,461	\$0	\$64,461	Req 43, 46, 47, 58, 59, 65, 67, 68, 78, 80, 81, 91, 97, 98, 99, 100 Req #5, 16-18 for Engineering, Req #11 for \$98,595.16, Req #15 for \$308,358, Req #19, Req 22-23, Req 29 & 30, Reqs 33 and 35, Req 37, Req 44 Project Complete
<i>Bulkheads - COMPLETED</i>	\$375,000	\$344,142	\$719,142	\$719,142	\$0	\$719,142	Req 14, Req 26, Req 31, Req 36, Req 39-40, Req 49 and 50, Req 54 and 55, Req 56, 57, 72, 76, 79, 85, 86, 88, 92, 93, 95, 102, 103
<i>Woodside Park Playground - COMPLETED</i>	\$45,000	\$75,192	\$120,192	\$120,192	\$0	\$120,192	
<i>Pavillion - ELIMINATED</i>	\$95,000	-\$95,000	\$0	\$0	\$0	\$0	
<i>Lost Revenue - ELIMINATED</i>	\$287,395	-\$287,395	\$0	\$0	\$0	\$0	
	<u>\$6,022,585</u>	<u>\$32,667</u>	<u>\$6,055,252</u>	<u>\$6,055,252</u>	<u>\$138,365</u>	<u>\$5,868,722</u>	