

*Viera East
Community Development District*

Agenda

September 28, 2023

AGENDA

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

September 21, 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, September 28, 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 August 24, 2023 Board of Supervisors Meeting
5. New Business
 - A. Consideration of Agreement for Habitat Management Services with Erwin Consulting Ecologist, Inc.
 - B. Presentation of Arbitrage Rebate Report Series 2012
 - C. Consideration of Proposal for Professional Services with AMTEC
6. Old Business
 - A. Action Items List
7. Staff Reports
 - A. General Manager's Report
 - B. District Manager's Report
 - C. Lifestyle/ Marketing Report
 - D. Restaurant Report
8. Treasurer's Report - Consideration of Financial Statements
 - A. Approval of Check Register
 - B. Balance Sheet and Income Statements
 - C. Approval of Requisitions No. 167
9. Supervisor's Requests
10. 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, August 24, 2023** at 7:00 p.m. at Faith Lutheran Church, 5550 Faith Drive, Viera, Florida.

Present and constituting a quorum were:

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

Also present were:

Jason Showe	District Manager
Jeremy LeBrun	GMS
Jim Moller	Golf Maintenance Superintendent
Michelle Webb	Lifestyle/Marketing Director
Jeff Spencer	Hook & Eagle Restaurant
Lillian Cassidy	Hook & Eagle Restaurant
Residents	

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

Pledge of Allegiance

The Pledge of Allegiance was recited.

THIRD ORDER OF BUSINESS

Public Comment Period

Mr. Showe: We have separate public hearings; one for the rules and rates and one for the budget. So, if you want to speak on those items, we will be opening it back up for those items specifically, a little later. This would be for anything else besides those items. We would ask that you please state your name and address if you would like to speak and keep your comments to

three minutes. This is not necessarily a dialogue with the Board. This is a chance for you to provide public input. They may or may not choose to answer questions since this is just a public comment period. With that, we can open up for anyone who would like to make comments.

Resident (Sonya Koplner, 4275 Woodhall Circle): Jason, I would like to speak.

Mr. Showe: Do you want to speak on the budget or just in general?

Resident (Sonya Koplner, 4275 Woodhall Circle): In general.

Mr. Showe: Okay. Then you can go ahead and use your three minutes.

Resident (Sonya Koplner, 4275 Woodhall Circle): Okay. To follow up on the letter that I sent showing declining revenues, I have a few more points to make. I have not seen any comparison financials, which is a fiduciary responsibility for an effective Board to operate successfully. In 2021, the new Board declared victory because the golf course finally made a profit, but what the Board doesn't make clear to the public, is that bond monies became available that year and the golf course no longer needed to use its profits to repair and update the golf course. Some monies are going into the capital reserve, but they are being used already. Summarizing the table that I forwarded to you today, you can see that every year, operating income is decreasing, while still using the monitoring. The loss of income is increasingly getting higher. You cannot use the excuse about the irrigation project last year, as greens fees increased over \$150,000, while paid rounds only decreased by \$277 per year. What's going to happen once the bond money has been all used up? Obviously, in addition to revenue, operating income is trending downward, since the current Board took over. The Board keeps saying that the previous Board never cared about the rest of the CDD residents, but this is not true at all. There was a previous Board that fathered the dog park and allocated \$220,000 for Woodside Park. With the dog park and playground costing \$100,000, with the bond money, plus the generous donations of approximately \$70,000, the Board raised an additional \$85,000 and did not renovate the playgrounds or build a pavilion. That free park is costing taxpaying residents over \$20,000 per year to maintain and would continue to increase each year thereafter. I don't think that CDD residents are aware of how much of their tax assessment, which should have been returned to them last year, is going to fund the free park's maintenance and utilities. Furthermore, instead of spending the allocated amount for Clubhouse and restaurant renovations, something you built your campaign against, the Board spent \$1.3 million, of which \$720,000 was over budget, for golf course repairs and maintenance (R&M). the restaurant manager should visit Clubhouse

restaurants at different golf courses within the county to understand how a profitable business model operates at a golf course. But you need to gain back the daytime business to support the golden goose. You are almost out of bond money to spend. We the residents, want you to spend money on revenue generated business to improve the golden goose, like building up the sand tracts. These facts speak for themselves and numbers don't lie.

Resident (Helen Beitman, 4570 Aberdeen Circle): I just wondered if anything was being done for Mr. Paul McCarthy, because he was a faithful member of this Board and was instrumental in the dog park.

Mr. Dale: I appreciate that comment.

Mr. Showe: Are there any other audience comments? Hearing none, we will proceed to the minutes.

Mr. Dale: Before we get into the minutes, I am going to deviate from the agenda because the lady did bring up the first issue that I wanted to discuss tonight. I don't know if a lot of residents are aware, but our former Chair, Mr. Paul McCarthy, passed away a couple of weeks ago. Paul got to work with this Board for eight years, several of which, I believe six, Paul was the Chairman of the Board. Whenever someone puts themselves into the public service life, like that, individually I may not always agree with people, but ironically, Paul and I personally agreed on most of the decisions that we had during that timeframe. We were all very amicable and we had a very good working relationship. I had the opportunity to see him before he passed, before he moved, when we had the junior college event. I got to talk with them for a while out on the golf course and he shared with me that he was going to move. I was hoping that he was going to have many long years with his family and his kids and be able to spend those years that are important and I was saddened to hear of his passing. I know when he left this position, we got to acknowledge the things that he did through a plaque. All of it just seems inadequate, but I did want to share this for the record, as I know a lot of people did not know of his passing. Did anyone else want to add anything to that? Ron, I know you weren't on the Board, but Steve and Pete, worked with him closely. If you guys would like to add anything, you can. Otherwise, we'll move on.

Mr. Carnesale: We got to work closely with him. Even after he left the limelight of being Chair, he was still very active and still worked with the new Board. He didn't fight it. He actually came in with very good suggestions and very good alterations or amendments to some

of the ideas that were brought up and a lot of them were adopted. Where a lot of people thought, “*Gee, we have a brand-new Board, what’s going to happen to the other two people,*” they were not taken and thrown to the side. Okay? We were actually working together as a group, even after they were no longer the main thrust.

Mr. Dale: About him, personally, what kind of things do you remember that touched you?

Mr. Carnesale: He had a tendency to be very much into nature, with the walking trails and things like that. We have a lot of people out there, not just the people that live here, but a lot of people in the entire Viera East CDD (VECDD), that use those trails. That was one of the things that I got involved with him.

Mr. Dale: I know that’s important to you. Steve?

Mr. Colasinski: I think Paul has very significant attributes. He was always a gentleman and a great golfer. He always kept the heart of the community in mind with what he did and how he did it. He was a great person and I’m sorry that he’s no longer with us.

Ms. DeVries: I would like to suggest that we do something that memorializes him. I know that we’ve done some things and we’ve discussed those possibilities. We can have an agenda item of what we might be able to do.

Mr. Dale: Jim, I know you didn’t know him.

Mr. Moller: He was on the Board when they hired me as a Superintendent and after a couple of months of being on the Board, we went out and played golf one morning and got to talking. I told him that I like to play every now and then to see the golf course from a golfer’s standpoint. After seven or eight holes, he’s like, “*Well you said that you wanted to see the golf course, but I didn’t know that you meant the entire golf course.*”

Mr. Dale: Jason, you probably had the closest relationship.

Mr. Showe: I worked with Paul for probably close to 10 years while I have been out here. He was just an incredible individual. No matter what side of the issue you were on, his heart was always the best for this community and he always tried to deliver that for the residents. He was just a great part of this community.

Mr. Dale: Yeah. There were several issues that I remember him swaying an opinion.

Mr. Carnesale: Oh yeah. That’s one of the points that I was trying to make. He had ideas. He had things that altered our thrust and we listened.

Mr. Dale: His heart was in the right place.

Mr. Carnesale: Because we knew he wasn't doing it for him. He was doing it for the community.

Ms. DeVries: I was very gracious because he let me know that I did a great job. I respected him.

Mr. Dale: I almost lost my father the same day. It was a day that I will remember for a long time.

FOURTH ORDER OF BUSINESS

**Approval of Minutes of the July 27, 2023
Board of Supervisors Meeting**

Mr. Showe: Next are the minutes from the July 27, 2023 meeting. Those minutes were included as part of your agenda package. We can take any corrections or changes at this time or a motion to approve.

Mr. Colasinski MOVED to approve the Minutes of the July 27, 2023 Board of Supervisors Meeting as presented and Mr. Carnesale seconded the motion.

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

On VOICE VOTE with all in favor the Minutes of the July 27, 2023 Board of Supervisors Meeting as presented was approved.

FIFTH ORDER OF BUSINESS

Public Hearing

Mr. Showe: The next portion of the meeting are the public hearings for the rules and rates and the budget. We need a motion to open the public hearings.

On MOTION by Ms. DeVries seconded by Mr. Colasinski with all in favor the public hearings for the rules and rates and the Fiscal Year 2024 budget were open.

A. Rules and Rates Hearing

i. Consideration of Amendments to Attachment A to Chapter IV of the Rules of Procedure

ii. Consideration of Golf Course Rates for Fiscal Year 2024

Mr. Showe: We will let Jim go through the rules and rates in terms of the changes that he has. The final version is subsequent to all of the discussions that we had.

Mr. Moller: Regarding the rack rates, which are our daily golf rates, in speaking to golf courses around our area, everyone seemed to be going up 5%. However, later in my General Manager (GM) Report, our cart fleet is set to be rolled over this year. With the increase in finance rates and cost materials, it's significantly higher than our current fleet. So, I suggested we add another percent to absorb those cart fees, if you will. We'll raise our rack rates from 6%, the season passes by 8% and eliminate the four-month pass and just keep it simple with a twelve- and six-month pass.

Mr. Dale: Okay. Do we need to address the Loyalty Pass?

Mr. Moller: We had some discussions before at the workshop, where we were looking at \$109 plus tax and every round having a free warm up bucket.

Mr. Dale: Right. Then the other thing that I noticed, is on Page 59 of everything that I received digitally, we still had the CDD discount at 40%/30%. I thought we had had some discussions at the workshop about whether we were going to adjust the CDD discount. I thought there was a discussion about whether we would go to 30%/30%.

Mr. Moller: I think it was a discussion, but the 30%/40% works for me.

Mr. Colasinski: Yeah. If you're increasing the rack rate. 30%/40% is sufficient.

Mr. Showe: For the Board's information, we also worked for Jim to make some changes to the rules. The old rules had reference to the membership. So, we got rid of that. We also got rid of the lotto system, which is no longer utilized. Some old terminology that we cleaned up, is no longer applicable.

Mr. Dale: Okay.

Mr. Showe: That's really the only change to the rules that we made.

Mr. Dale: Alright. Are you comfortable where we're at with the other fees such as cart and trail fees?

Mr. Moller: Yeah.

Mr. Dale: I know there's a process that we want to talk about, but I don't know if that belongs in this part of the discussion. We're just talking about the rates. Okay. Does anyone else have anything?

Mr. Colasinski: I outlined my intentions.

Mr. Dale: We spent a lot of time working on this. This is not just a one-night decision.

Mr. Carnesale: It's gone through a lot of work sessions and a lot of at home work sessions.

Mr. Colasinski: Jason, do you have the numbers recorded, so if we made a motion now that we approve those?

Mr. Showe: This is a public hearing. So, if the Board is done asking Jim any questions, we'll open it up for any public comments on the rules and rates.

Mr. Colasinski: Okay.

Mr. Moller: There was actually one more thing that's going to be new for next fiscal year. We're adding an additional season. Before, we just had the pre-season, season and the off-season. So now our pre-season will be Fall season, which will run from October 16th through December 31st. The peak season will run from January 1st to April 15th. Our Spring season will be the same rates as the Fall season, which will run from April 16th through May 31st and then our Summer season will go from June 1st to October 15th.

Mr. Colasinski: Okay.

Mr. Moller: Basically, Sandy Ridge has almost the same set up.

Mr. Showe: Are there any other questions for the Board?

Mr. Dale: If there are no other questions, we'll entertain a motion.

Mr. Showe: We need to open it up for public comments. If there any comments on the rules and rates, this would be the time. The same rules apply as the public comment period. Please state your name and address and keep your comments to three minutes.

Resident (Pamela Origi, 4789 Parkstone Drive): I understand the increase in rates. The only comment that I would like to make, is if you are going to go up 6% to 9% on the rates, maybe you can do something to work on the quality of the golf course, to be at the level of the Duran Golf Course. Right now, the Viera East Golf Course is not at that level. The sand traps do not have enough sand. If you go to Duran, they take the clubs out of your trunk, clean them and help you put them back in your car. Their restaurant is open during the golfing hours. Little

things that are important. Now, I know the emphasis is on the golf course for a lot of years, but I need to say this. You may not believe it, but if this golf course is not maintained, it is going to hurt all property owners in the VECDD because that is why a lot of people move here. They want a premier golf course and they're willing to pay for it. So, you see, it's not really the cost issue. It's being on par with the other golf courses in Viera such as Baytree and Duran. It's an important thing to be able to say that we have a premier golf course on this side of I-95. So, it really is not to challenge you on what you're doing with the rates. I'm just saying, put money into it to make it on par with the other ones and open your restaurant to appeal to the golfers that play there, be it in the morning or lunch. You'll get the revenue because people want to play at Viera East, but it lost some of its luster. Before that, it was listed as one of the top premiere golf courses in Central Florida and I think it can be that again. If you put the money in, you're going to get it out. That's all I want to say.

Mr. Showe: Are there any other public comments?

Resident (Jim Kopliner, 4275 Woodhall Circle): I have two things. If a racehorse was doing as poorly as the restaurant was, you would shoot it and put it out of its misery. We keep losing money there hand over fist, which is absolutely ridiculous. The second thing is the Associate Membership. If you want to get rid of it, get rid of it. It dropped by almost 50% in three years, so why even have it? You don't want it, apparently. The rates have gone from \$37,000 to \$20,000 in two years. Anyway, those are my comments.

Mr. Showe: Are there any other public comments?

Resident (Pamela Origi, 4789 Parkstone Drive): I just want to add one more thing. Just food for thought. For years, my parents had a home on a golf course in Daytona Beach that sponsored the LPGA. When they decided to start putting the money in and keeping it the way it was, the LPGA pulled out and built their own golf course. Now, that housing development in that area of Daytona Beach is no longer a desirable place to be. So again, the only thing that I will say, is if you do not consider this the focal point of Viera East and give it the attention that it needs, that will affect everyone's property values in this area. To think that it only affects the people, is not the case. So, I would ask you to please think about that when you are looking at what you want to do to make Viera East the way that its always been known. That's all I'm asking.

Mr. Showe: Are there any other public comments on the rules and rates? Hearing none, we can return it back to the Board. We can take a motion from the Board to approve both the rates and the amendment to the rules or take them individually.

On MOTION by Mr. Carnesale seconded by Ms. DeVries with all in favor the Amendments to Attachment A to Chapter IV of the Rules of Procedure and the Golf Course Rates for Fiscal Year 2024, raising the rack rates from 6%, the season passes by 8% and eliminating the four-month pass was approved.

B. Budget Hearing

i. Consideration of Resolution 2023-07 Adopting the Fiscal Year 2024 Budget and Relating to the Annual Appropriations

Mr. Showe: The next item that we have is the first part of the budget process. We started this budget process several months ago, but this is the finalizing of that process. The first item is Resolution 2023-07, which approves the Proposed Budget. Attached to this resolution is the Adopted Budget. We prepared a draft version, which is included in your agenda. The adopted version will include any changes that the Board might make this evening. A couple of important things to note, I know that we've gone through this in detail with the Board multiple times, but we did move all of the marketing funds to the General Fund and there are no assessment increases for any of the residents in any of the budgets.

Mr. Dale: I'm sorry, could you say that one more time, so it's clear and succinct?

Mr. Showe: There are no assessment increases proposed in the budget.

Mr. Dale: Thank you.

Mr. Showe: Another important thing to note, both for the Board and the residents, is that although you're approving this budget, that doesn't lock you into any of these expenses in any particular line. The Board has full flexibility throughout the year to move funds around and make changes. What you're essentially approving are the assessments that go with this budget, which sets the cap on your revenues that would come in for the year. So, starting on Page 3, you have your line-item detail. Any places where we have contracts or specific line items that we can put in there, we've included all of the detail that we can include so we have full transparency for you and your residents. The General Fund goes through Page 11 of your budget. On Page 12 of your budget, is your Capital Project Fund. Obviously, we've done what the Board has asked. We've

separated the General Fund projected balances with the Golf Fund balances and level those out for you. Again, that doesn't lock you into that, but I know that's something the Board wanted to track individually and separately. We've also have your Debt Service Fund, which are on Pages 13 and 14. It's important to note that the Board doesn't have a whole lot of flexibility on that Debt Service Fund. Those bonds have been issued and we have an obligation to collect those funds in accordance with those bond issues. On Page 14, we've got your Hook & Eagle Budget. I think we've made all of the changes that were requested. We did switch those lines. The beverage and the wine were backwards, so we got those switched and corrected. Starting on Page 20 is your Golf Course Budget. Again, this reflects all of the changes that we made and we discussed at our last meeting. We moved the Marketing Funds out there. So again, I think we've made all of the changes that the Board requested. Starting on Page 23 is the line-item detail of all the golf course line items. So again, both Jim and I can answer questions from the Board, if you have any, but I think this reflects all of the changes that we've made through all of the workshops that we had.

Mr. Dale: Where did we get the marketing separated out? Did we get that done?

Mr. Showe: Yeah, it's all in the General Fund.

Mr. Dale: Okay.

Mr. Colasinski: What page is that again? I saw an email at 6:30 p.m. tonight on a Marketing Budget.

Mr. Showe: Yes. So, on Page 1 of the General Fund Budget, there's a line item that just says "*Marketing - Lifestyle/Amenities.*" It totals approximately \$75,000, which was in that budget.

Mr. Dale: I still see "*Marketing - Golf Marketing*" on Page 20. I don't want to nickel and dime this as we go through it.

Mr. Showe: When you go across all the way to 2024, it's zero. We're tracking it for the past year as still there, but for 2024, it's all zeroed out.

Mr. Dale: Okay.

Mr. Carnesale: Now, I know at the last work session, we were talking about the possible discounting of corporate membership entities at the tavern and the rate that we would use. I know where there's been flak in both directions. My only point there is I think we should do something similar to what we did when we were under construction over there, where we

subsidized the individuals that were servicing it so that any loss that was incurred was lost by the VECDD as opposed to lost by the actual restaurant. Now, I'm not saying that we should go all the way and take it all in, but I believe that at the beginning, at least when you decrease the prices to some people, you will find a loss of some type. Alright? However, I also believe that over time, that discount, as it gets known, will bring in more money on the drink side. So that will bring it back up. What I'm looking to do, basically, is to give a leveling out of that and try and give some support to the restaurant at the beginning and let that be based on where the actual profits and losses actually wind up appearing.

Mr. Showe: I didn't hear the very first part. Are you talking about the corporate membership?

Mr. Carnesale: Right.

Mr. Showe: Yeah. I think that probably is a better discussion to have under the Lifestyle and the Restaurant Report as opposed to during the budget.

Mr. Dale: I think we're a little ahead of ourselves, actually, but to address the issue of the corporate passes, we are under a time sensitive situation. It's going to tie into an issue that I'm going to bring up later on, but a decision did have to be made on that.

Mr. Carnesale: I'm not saying anything should be changed on the percentages.

Mr. Dale: We had to make that through the corporate membership.

Mr. Carnesale: What we have to do, is to make the decision on the percentages.

Mr. Dale: Right.

Mr. Carnesale: And to give that out. What I'm talking about, is what we're doing on the other end. Okay? Basically, that's okay. We're giving a discount to people regardless of who the people are. I'm not saying we shouldn't do that. Okay?. What I am saying, is as a result of doing that at the beginning, there will be a negative impact on the tavern. Okay? But that does not mean it will have a long-term impact.

Mr. Dale: Well, if they're coming in, they're buying food at a discount. The whole intent of it, is that they're going to be purchasing a beverage.

Mr. Carnesale: Basically, what I'm saying, is we should base that on how the numbers appear. That's all I'm saying.

Mr. Showe: I think that's probably a better conversation to have.

Mr. Dale: Yeah. We're kind of getting into the weeds on it. Basically, if I understand you correctly, what you're saying is we need to be able to track it somehow. We'll get into that discussion when we get to that area. I think that is the way to handle this.

Ms. Cassidy: Jason, we do have questions that are budget related. Is this the time?

Mr. Showe: Sure. What do you have?

Ms. Cassidy: I know you're voting on the budget. So, we should probably discuss these. There are a couple of numbers that are still in here about the workshop. It doesn't seem like there's a resolution on some of them. Then Jack is redlining a couple of more of these things. We just had a couple of questions before the vote.

Mr. Dale: Okay. Let me suggest this. Let's hold off on that vote until towards the end and go through the rest of the agenda.

Mr. Showe: We're still in the public hearing.

Mr. Dale: Yeah. The public hearing. So, we have to approve the budget.

Mr. Colasinski: I have some questions on the marketing, since I just saw this Budgeting Plan. We're spending \$47,000 between \$22,000 for local marketing, \$7,500 on social media and then we have \$17,000 for advertising. So that's about \$47,000. What are we looking to get on our return on investment?

Ms. Webb: Well, we have advertising like in *The Viera Voice* and those things and we have platforms that we do advertising for.

Mr. Colasinski: Yeah.

Ms. Webb: There's also advertising in the brochures and things that we put out, like the golf course wants to put out a pamphlet about the golf course that we give to hotels and those types of things. That's the other part of advertising. So that's where you have the three different areas of advertising.

Mr. Dale: Do you have *The Space Coast Daily* in there also?

Ms. Webb: Yeah.

Mr. Colasinski: It's in there.

Ms. Webb: So, you have those kinds of different brackets of how you advertise; social media, in magazines and your newspapers. How do you track the brochures that we put out? I can tell you when we were voted the best golf course in Brevard County in January, we saw huge increases in our social media accounts that doubled up the people coming in. So that's why we

can track it. I also try to do more data driven marketing. I know a lot of times people come to me and say, "Hey, let's do this," and I'll ask the same thing, "How do we track it?" If I spend \$3,400 on golf course brochures and put them in a hotel, how are we going to know that that \$3,400 brought in revenue? Those are the questions I've been asking before we do the expenditures. I also know that if we get a lot of these newer, like the high school competitions and things like that, that's going to drive in more people to the hotel, which then we have a connection with and then maybe they'll drive in revenue on the other side of it. So, we have to kind of piece the puzzle together. We have to build a relationship with the hotels that are offering this. How can we offer the package to the people who are going to come to the golf course? Then the hotels will then be doing something that will drive more revenue to us. Maybe we give them a coupon for a bucket of balls or something like that. That's how we drive it. Because if I don't show a return on it in some way of being able to just show it through data, then I don't think we should be spending the money.

Mr. Colasinski: The other thing with this plan, is that we have a sub-total of \$74,000. The actual total is \$94,000. You're anticipating a projected amount for sponsorships of \$20,000.

Ms. Webb: Right.

Mr. Colasinski: What sort of confidence level do we have on a scale of one to five, five being the highest, one being the lowest, that we will be able to obtain those revenues for sponsorships?

Ms. Webb: Well, we have already.

Mr. Colasinski: What do you mean by already?

Ms. Webb: Well, we have that already in the Farmers Market, which brings in money every month. I know it doesn't really break it down. I think that gets put in, "Other." So, it really doesn't break it down, just like the sponsorship banners at the park. People have to pay to rent that space.

Mr. Dale: Right.

Ms. Webb: So that's all revenue that's coming in. I'll get with Inez to see what she's got in there so far. I get a lot of requests for those.

Mr. Dale: It offsets the expenses.

Ms. Webb: Right. We have a casino night that we're working on for late January for the Society for the Prevention of Cruelty to Animals (SPCA). Our outcome is to generate revenue

from the casino tables, but the ticket sales will totally drive that. I can guarantee that we will get it from ticket sales. So that's going to be a fun event. The SPCA will get a benefit off of that as well, so that they'll be giving us that money. So, a lot of the events, like when we had music on the patio recently, Saturday night's been kind of slow. Last Saturday night when we did music on the Patio, it was full outside. So, when we have these events, I track that. I go to them, not so much that I have to manage them or do anything, but I go there to see what is coming in from those events. If I came and went and there were only two tables outside and we're paying so much for an outdoor singer, I kind of think, "*Well, this isn't working.*" I try to try to data collect the information on these events. Yeah, we spent \$150 for somebody to sing, but if we turn around and drive up \$3,500 to the restaurant, that they don't normally do on a Saturday night, then it's worth the \$3,500.

Mr. Colasinski: You haven't answered my question. My question was on a scale, what is the confidence level?

Ms. Webb: Five.

Mr. Colasinski: Okay, so the explanation provided is the confidence level is 5.

Ms. Webb: Yes.

Mr. Colasinski: Okay. Very good. Thank you.

Mr. Carnesale: In line with that, we had a comment made earlier that we were losing money because we had the dog parks, we had the playgrounds, where was the upkeep coming from? And the answer was the things that she's saying that were done at the park are creating income at the park, which are offsetting those expenses.

Ms. DeVries: As a procedural question, how do we address if there are any things that we need to change in this budget before we finalize it?

Mr. Showe: There are a couple of things. Again, you're not locking into any of these account lines. This is more of just a financial plan for the next year. So, if there are things you want more information on, obviously the fiscal year doesn't start until October and you guys are still going to approve expenses and things are going to change between now and the time you adopt it. You might do something later in this meeting that could affect the entire budget that you've already approved, but we'll just make it work throughout the year. The main function of the budget is really, again, to set those assessment caps so you know what level of assessments you're assessing your residents and then it translates into the financial plan that's in front of you.

But it is just a plan. I always caution my Boards to try not to get super focused on individual line items because we're still projecting what we think. But for the next 14 months out, what our expenses are going to be and the chance of us being incredibly accurate with that, is very small.

Mr. Dale: It's like when you develop a financial plan for clients and the client obsesses over the magazine subscriptions.

Mr. Showe: Correct.

Ms. Webb: I think it's more for understanding what procedurally we need to do.

Mr. Showe: Sure.

Ms. Webb: This will allow us to get it on the record so we can have an action item and plan for these particular line items.

Mr. Spencer: Okay. So, the line items that we have in question in our budget, we have \$27,500 for Merchant Fees. We're not real sure what that is for.

Mr. Showe: Those are the fees we get charged by the bank for paying with credit cards.

Mr. Spencer: Okay. Thank you for clearing that up. There is a \$5,000 annual fee for telephone.

Mr. Showe: Yeah.

Ms. Cassidy: We had discussed that during the workshop. I have the action item here. I was told that someone was going to research it.

Mr. Showe: Yes. There's a Spectrum account for Hook & Eagle that's \$421 a month. On Page 17, there's a description of that. It's \$421 a month with a \$198 contingency. If you look at the month-to-month of the restaurant, it's been \$421 for the last several months. That's just the account for having internet and telephone services in the restaurant.

Mr. Spencer: Are we utilizing internet services?

Ms. DeVries: You would for the TVs.

Ms. Cassidy: The Toast system is a hard line.

Mr. Colasinski: For internet.

Ms. Cassidy: Yes. I understand that, but what we're saying, is it's a one line. I think someone had discussed at the workshop. I'm sorry, I didn't write every comment, but at the workshop, it was discussed that it was one fee that was split between the golf side and the restaurant because it was a facility account. So just so I understand, that \$421 or \$428 a month is

just for the restaurant. It's not an overall Spectrum account that's been split up, because it seems like the amount of usage by the restaurant, is a lot less than what is being used on the other side.

Mr. Showe: I'll have our accountants pull the invoice and we'll double check that.

Ms. Cassidy: Okay. I appreciate that.

Mr. Spencer: Yeah. It just seems a little pricey for a singular landline and a Wi-Fi channel.

Ms. Cassidy: And one telephone that's on the wall.

Mr. Spencer: So, the other portion that I would like to discuss, is the \$8,000 Administration Fee. I'm curious to know, being that the Human Resources and payroll are all CDD employees, I don't really know what that \$8,000 is paying for.

Mr. Showe: It's \$14 per employee per paycheck, that everyone is charged for payroll processing through Applied Business Solutions, who does all the payroll. Again, that would be a Board question if you wanted to move that to a different funding source.

Ms. Cassidy: Yeah, I think we get reminded often that the employees are not restaurant employees. They are CDD employees. It was our understanding, that this cost would be for the District employees.

Mr. Showe: That's more of a Board decision.

Ms. DeVries: Is that something that we have to decide on now?

Mr. Colasinski: I don't think so.

Mr. Showe: It's not something you have to decide on now. It's a budget plan. If you decide at the next meeting that you want to move it out of there, it's a matter of moving it on paper.

Mr. Spencer: We're not contesting it. We're really more looking for a reason of why it's in the budget, as it's a pretty high number. If it's \$8,000 a year for payroll, it's a pretty high number to do payroll for 10 people.

Mr. Showe: Again, they charge \$14 per employee per pay period.

Ms. Cassidy: There are 10 people, so that would be \$140 per pay period per month.

Mr. Spencer: \$2,600 per year.

Ms. Cassidy: \$2,600 per year, which is \$140 times 26.

Mr. Spencer: That's obviously a rough number.

Mr. Dale: Let's look into that number further.

Mr. Spencer: \$6,500 a year. As far as our budget goes, those are the only things that we actually had questions about.

Mr. Dale: Marketing, did you have any budget issues that you wanted to discuss?

Ms. Cassidy: No. I just wanted to know how that worked and if it's under my budget.

Mr. Dale: Right. You're responsible for an area and you're to be held accountable for it.

Ms. Cassidy: Right.

Mr. Showe: Are there any other questions from the Board? Once again, we'll open it up for any members of the public who would like to make comments on the budget. This would be the time. We'd ask that you please state your name and address and keep your comments to three minutes. Hearing none, we can return it back to the Board for any further discussion or have the Board consider Resolution 2023-07.

Mr. Dale: If there's no further discussion, we need a motion.

Mr. Carnesale: I would adopt the budget as we see it, since there are no major changes and the only thing we might have, is some shifting of numbers.

Mr. Carnesale MOVED to adopt Resolution 2023-07 Adopting the Fiscal Year 2024 Budget and Mr. Rysztogi seconded the motion.

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

On VOICE VOTE with all in favor Resolution 2023-07 Adopting the Fiscal Year 2024 Budget was adopted.

ii. Consideration of Resolution 2023-08 Imposing Special Assessments and Certifying an Assessment Roll

Mr. Showe: Right behind that, is the second part of your assessment for your budget process, Resolution 2023-08. This is the mechanism that actually levies those assessments on the Tax Bill. Attached to this resolution will be the adopted budget that you just approved. Then behind that, included in your agenda package, is a very large Excel spreadsheet. That's the actual spreadsheet that gets transmitted to the Tax Collector and then those assessments get levied on the Tax Bill from that spreadsheet. It ties directly to the budget that you just approved. Once

again, we can open up for questions or comments from the Board or any public comments on just the imposition of special assessments.

Ms. DeVries: I just wanted to comment, it was \$675 a couple of years ago, and now it's \$503.

Mr. Showe: Right.

Ms. DeVries: That is a significant decrease in assessments, which is one of the goals that we have.

Mr. Dale: Jason, since we're doing that, one of the things that I would appreciate is a clarification from you, because I know in the public comments section there was talk about declining revenues and lack of profit and all of that, which really had a lot of holes in it. I would like for you to address that for the minutes.

Mr. Showe: Sure. So, we went back and looked at the three prior years. Total golf course revenue in 2020 was \$18,800. 2019 was a loss of \$14,800 and in 2018, there was a profit of \$19,000. So those were the three years prior to the figures that were brought this evening.

Mr. Dale: What did 2021 and 2022 look like?

Mr. Showe: 2021 had a profit of \$488,000. 2022 had a profit of \$473,000 and right now we're projecting just under \$400,000 as profit for 2023.

Mr. Spencer: It was \$452,000 in 2021 and \$385,000 in 2022.

Mr. Showe: Got you. It was \$452,000 in 2021 and \$385,000 in 2022. We don't know what the full year is yet.

Mr. Dale: Okay.

Ms. Cassidy: I want to note for the record, one of the reasons for the declining profits in this particular fiscal year was all of the renovations that we did. We budgeted for \$250,000 in lost revenue, based upon the renovations that we did. Actually, our lost revenue was significantly less than that. I don't have the exact number. Maybe you do, Jason, but it was less than \$100,000.

Mr. Showe: Are there any public comments on the imposition of special assessments? Hearing none, we can take a motion from the Board on that resolution or take any further questions.

Mr. Colasinski MOVED to adopt Resolution 2023-08 Imposing Special Assessments and Certifying an Assessment Roll and Mr. Carnesale seconded the motion.
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Mr. Dale: Is there any discussion? Hearing none,

On VOICE VOTE with all in favor Resolution 2023-08 Imposing Special Assessments and Certifying an Assessment Roll was adopted.

Mr. Showe: Do we have a motion to close the public hearing?

Mr. Colasinski MOVED to close the public hearings for the rules and rates and the Fiscal Year 2024 budget and Ms. DeVries seconded the motion.

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

On VOICE VOTE with all in favor the public hearings for the rules and rates and the Fiscal Year 2024 budget were closed.

SIXTH ORDER OF BUSINESS

New Business

A. Consideration of Paving Contract with Asphalt 365

Mr. Showe: I think we can quickly go through the next three business items. The first item is the paving contract with Asphalt 365. If the Board recalls, we went ahead and bid out the parking lot services at the golf course. Asphalt 365 submitted a bid that was ultimately deemed to be the number one ranked bid from the Board. That's in the amount of \$229,088.47. The contract is attached to it. Attached to the contract is also the scope from the engineer as well as their proposal. The only thing that they wanted to highlight, and again, with any type of work this size, there are unknown conditions under the ground, they have specked out what they think are enough materials, which is 922 tons. That's what they think based on the scope that is needed to complete the project. However, if they get out there and there's a big hole, there's something they didn't anticipate, those additional tons are at \$175 a ton, so it's not a huge price and they'll have to let us know before they go over that. But I did want to point that out for the Board.

Mr. Colasinski: That's the risk.

Mr. Showe: Correct. Whenever you're tearing the ground up, you don't know what's under it.

Mr. Dale: Fortunately, we're on the east coast of Florida and we don't have as many sinkholes as the west coast of Florida.

Mr. Showe: Yeah, but other than that, it's exactly the same. We've had the engineer look at their scope. We've had the attorneys look at the agreement and I think everyone is in agreement. I think we've actually scheduled them for late September, which is the same day that Jim has aerification going on at the golf course. We figured that's a good day to have them come out there while the golf course has less traffic. So that's the plan right now. If you approve this tonight, we'll get them going. We have the deposit actually later on in the requisition approval, should the Board approve it this evening.

Mr. Rysztogi MOVED to approve the paving contract with Asphalt 365 for the golf course parking lot resurfacing in the amount of \$229,088.47 and Mr. Carnesale seconded the motion.

Mr. Dale: Is there any discussion? I know we've spent a lot of time discussing this, so again, this isn't one of those snap decisions.

Mr. Colasinski: Oh, no.

Mr. Showe: Again, I will point out, part of the price of this does include a maintenance and performance bond that they'll have to provide before they start work.

Mr. Dale: Right.

Mr. Showe: That does give you some security that they'll complete the job. We keep that bond for a year after the work is done, to ensure that it has been done to our satisfaction.

Mr. Rysztogi: I would like to be notified when they start the work because I'd like to be out there.

Mr. Showe: I got you.

Ms. DeVries: I have one little nit-pick. The cover sheet on the proposal says Deer Island CDD.

Mr. Showe: It's been changed.

Ms. DeVries: Thank you.

Mr. Showe: Yeah, that was another District that they've done work for me. I've had them change the one that's in your agenda. I knew you were going to catch that.

On VOICE VOTE with all in favor the paving contract with Asphalt 365 for the golf course parking lot resurfacing in the amount of \$229,088.47 was approved.

B. Consideration of Aquatic Weed Control Agreement with ECOR

Mr. Showe: The next item is your renewal with ECOR Industries. They do all of the work out here for weed control. They submitted their proposal for next year, which does include some increases, mostly on the chemical side, which again, we're seeing with all of our lake vendors throughout the State at this point. These figures were used in your budget, so your budget already reflects the increased costs. I think. Jim, unless you have any comments, if you want to change vendors, I think they do really well for us.

Mr. Moller: No. ECOR has been good to us.

Mr. Dale: I will just add a point, just as an FYI for the Board, in case they do what I did, I got the sheet and I said, *"Wait a minute, why does this community get so much more than the other community and what the heck, where's our flow way on here?"* And then I was like, *"Oh, there's another page."*

Mr. Showe: They are separate. They have actually six different scopes for the District. So, they separate all of them.

Mr. Dale: They go through all of the communities on the first page. I thought it was all encompassing. There are multiple pages on that.

Mr. Showe: All of the scopes are driven by the permits and what's legally allowed by the permit in each natural area, which is why it's great to have an expert like them onsite, because they know those things better than we do.

Mr. Carnesale: And basically, they are very cooperative.

Mr. Colasinski: And responsive.

Mr. Carnesale: And responsive. Correct. We've asked them to do things and they are right there.

Mr. Colasinski: They respond quickly.

Mr. Carnesale: They respond very, very quickly. I had one where we one individual that lived on a lake, wanted to do the plantings that we were working on possibilities. in order to help prevent erosion. Okay? That is done at the cost of the homeowner. However, ECOR works with us to go to the site, recommend what they need, tell them specifics and then they come inspect

when they're done. The good thing about that is they then are the people that do the weed control. So, they have that address to use a different weed control so those plants don't get killed. That's a whole new prospect that we've added to their responsibilities.

Mr. Dale: Do we have an update, just for the official record, on our main flowway in Bay Hill?

Mr. Moller: Yes. LEW is no longer is in the business, so Ed is researching different vegetation removal companies.

Mr. Dale: Okay.

Mr. Moller: I know he's reached out to two of them. We're trying to schedule a visit for them to look at it. The last site inspection looked pretty good.

Mr. Dale: Okay. Will you please do me a favor, just as an item? Nothing that has to come back to the Board. Could email the president of the Bay Hill Association? You should have received her email.

Mr. Moller: I'll just continue on with the email chain.

Mr. Dale: Yeah. Say, "*Hey, I just want to send you an update*" or something like that.

Mr. Colasinski MOVED to approve the Aquatic Weed Control Agreement with ECOR for the period October 1, 2023 through September 30, 2024 and Mr. Rysztogi seconded the motion.

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

On VOICE VOTE with all in favor the Aquatic Weed Control Agreement with ECOR for the period October 1, 2023 through September 30, 2024 was approved.

C. Consideration of Financial Audit Proposal for Fiscal Years 2023, 2024 & 2025 with Grau & Associates

Mr. Showe: The next item is the proposal for auditing services with Grau & Associates, which includes fiscal years September 30, 2023, 2024 and 2025. We will note that this represents some increases over what was bid. There's actually been some changes to legislation over the last several years and as a result, they have to do a lot more accounting for leases and other items. Every District has some leases, and all the golf stuff that we lease out, caused them some

increase in work. Again, these costs have been built into the budget and this is probably the company we'd recommend if we had to make a recommendation.

Mr. Dale: But they're the ones that did it last year too.

Mr. Showe: They got it done on time this year. We've got another company that we would have switched it to, but they've completely fallen off this year. The auditors are moving around, so their staff is shifting around a little bit. Again, this is probably the one we'd recommend.

Mr. Colasinski: I have a question here, with the scope on the years 2023, 2024, and 2025.

Mr. Showe: Correct.

Mr. Colasinski: Three of the Board members terms expire in November of 2024. Can we, as a Board now, actually approve something for Fiscal Year 2025?

Mr. Showe: Well, what we do, is we bring these back typically on an annual basis. They're locking in their prices, but we would still bring it back on an annual basis. At any point, if the Board is unsatisfied, you can go out for another Request for Proposal (RFP).

Mr. Colasinski: That's not the issue as much as are we allowed to prove something when our terms are over.

Mr. Showe: Yes, because the contract has termination clauses in it. So, at any point, any Board could terminate the contract.

Mr. Dale: Then my only other concern is utilizing the same auditor all the time. I like to mix it up a little bit.

Mr. Showe: The challenge with that, is when you bring a new auditor in, they have to get familiar with everything. There are pluses and minuses when it comes to CDD audits. For the most part, what they do is very driven by the Statute. There's a list of 20 things that they look at. So, what each one of them does, is going to be very similar.

Mr. Dale: We don't run into any regulatory issues?

Mr. Showe: No, absolutely not. So, our recommendation is to approve this proposal, but we can certainly the Board's direction.

Ms. DeVries MOVED to approve the Financial Audit Proposal for Fiscal Years 2023, 2024 and 2025 with Grau & Associates in the amount of \$18,000 for Fiscal Year 2023, \$19,000 for Fiscal Year 2024 and \$20,000 for Fiscal Year 2025 and Mr. Carnesale seconded the motion.

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

On VOICE VOTE with all in favor the Financial Audit Proposal for Fiscal Years 2023, 2024 and 2025 with Grau & Associates in the amount of \$18,000 for Fiscal Year 2023, \$19,000 for Fiscal Year 2024 and \$20,000 for Fiscal Year 2025 was approved.

SEVENTH ORDER OF BUSINESS

Old Business

A. Action Items List

Mr. Showe: I can quickly go through the action items. The Emergency Recovery Plan in regard the stormwater response, the engineer has the files. He's been going out and doing site inspections on everything and started constructing a map. He's also providing us regular progress updates. He has all of the information from the county that he needs.

Ms. DeVries: Since we're getting into the peak of hurricane season, this is becoming more critical.

Mr. Showe: I'll gently push.

Mr. Dale: We've been on this one for months now.

Mr. Colasinski: The other thing is that a while ago, we approved a piece of property or a drain over by the new construction over there.

Mr. Dale: The 20 acres of retail.

Mr. Colasinski: Yeah. They started construction over there and we're highly dependent upon that drain working. I'd like to understand if our Civil Engineer can speak with them assuring that will still function during the construction time period.

Mr. Showe: I got you.

Mr. Colasinski: I didn't see much for silt prevention or anything like that as they were tearing things up. That is a key point in our drainage system for the District.

Mr. Showe: I got you. I'll put it as a task to follow up with them.

Mr. Colasinski: Thank you. That's relatively urgent.

Mr. Dale: I want to make sure none of those couches that I saw winds up in the stormwater system.

Mr. Colasinski: What's this?

Mr. Dale: There was all sorts of refuse in there. There were mattresses, couches, etc.

Mr. Colasinski: It was somebody's home.

Mr. Dale: It was.

Mr. Showe: The only other two items that we have are the parking lot paving, which you just approved and the driving range parking. We're working with our counsel to get a letter out to them. Right now, we've confirmed that there are no agreements in place that obligate the District to perform any maintenance on those parcels.

Mr. Colasinski: Okay.

Mr. Showe: So, we're working with counsel to get a demand letter out to give them 60 days to either work with us or we'll find another way. We intend to cease maintenance on those parcels should they do that.

Mr. Colasinski: Thank you.

Mr. Showe: With that. We can go to Jim's GM Report.

EIGHTH ORDER OF BUSINESS

Staff Reports

A. General Manager's Report

Mr. Moller: Obviously, the new putty green has been done. We also built a nursery.

Mr. Colasinski: When you say it's done, what do you mean?

Mr. Moller: Construction is complete.

Mr. Colasinski: Okay, but it's not available for use.

Mr. Carnesale: It's got to grow.

Mr. Moller: I'm hoping to have it open for Labor Day weekend. There would be a six-week growing time. Normally growing time is eight to ten weeks. Once the rains have stopped, we had some pretty favorable growing conditions, so we've been able to aggressively push the turf. If we get close to that, I might delay it a week, but my goal right now is to have it. So tomorrow we're going to top dress it heavily.

Mr. Colasinski: Do what you got to do.

Mr. Moller: To try to level off a lot of the little nooks and crannies in it. Let the turf grow up and we'll keep pushing it.

Mr. Dale: Yeah, I saw when we had done the first cut on it.

Mr. Moller: Today was actually the first height of cut equivalent to the grains on the golf course. Regarding the financials, as of the 21st, golf revenue is at \$73,512 and projected is \$108,517. Last year, we were at \$94,250. Food and beverage (F&B) is at \$38,300 as the 21st. There is projected revenue of \$56,560. Last year, they were at \$43,600. So, both operations are projected to be up. Jason had posted earlier about the previous six years of net revenue. In doing some research, a "*Successful golf course,*" will usually run at about 5% to 10% of their revenue as their operating income. So that would put us in between \$117,000 and \$235,000 and we're well above that. Overall, I think our operation is very healthy. Other than that, I gave you guys some packets. We have the quote for our new golf cart lease. I propose that we stay with E-Z-Go. I also had them give me a sole source letter. I ran submissions with Yamaha. Our area sales guy retired and in trying to find a replacement, they dropped the ball on getting us our replacement ball picker that we had ordered. I went ahead and ordered it through E-Z-Go, which saved us an extra \$1,000. So, we'll have our E-Z-Go ball picker, which will be the same utility vehicle as we have in maintenance and this is the quote for the new carts. Basically, we're looking at a \$4,000 a month increase in our lease payments. Currently, we're at \$6,552 for 77 golf carts. The proposed amount is \$10,784. That was one of the reasons why we had an increase in the budget from 5% to 6%. That's finance charges and cost of materials. The finance charge was a big chunk of it.

Mr. Carnesale: Well, plus the fact that the newer ones have a newer braking system. They also have a different battery system.

Mr. Moller: These are lithium. Lithium technology has gotten better over the last couple of years, but yes, these are lithium batteries, just like we had before. One of the big engineering changes that E-Z-Go has with their 2023 fleet, is the pedals are on the floorboard. A lot of material, dirt, grass, whatever gets caught in there, it affects microswitches and sometimes our pedals will fail. So now they have what they call floating pedals. It's basically just like a car where your pedals come down from the dash.

Mr. Dale: How many carts are we talking about?

Mr. Moller: 75 for the golf fleet and then two ranger carts. So, 77 total.

Mr. Dale: How much does a new cart cost? \$12,000?

Mr. Moller: I don't have a cost for an individual cart.

Mr. Colasinski: Leasing is our only alternative.

Mr. Moller: Yeah.

Mr. Colasinski: As much as we use the carts, if you look at all golf course models, if you were in the northern part of the country, you would buy them, but since you're down here, you lease.

Mr. Moller: Not only that, even with the old lead acid batteries, when it came time to change out your batteries, it cost tens of thousands of dollars to change out 70 plus golf carts, but now with lithium after five years, I wouldn't even fathom how much it would cost for seven lithium batteries.

Mr. Carnesale: That's what I was saying.

Mr. Dale: If we had extra bond money, we would be able to pay for half of it.

Mr. Colasinski: After five years the carts are useless.

Mr. Dale: Well, the battery is.

Mr. Showe: To Steve's point, some of the requirements of the bonds is that we should expect the product that you're buying to have a lifespan of the life of the bond. So, after five years, I would not recommend using them. Plus, I don't know if you have enough left to cover much of any of these.

Ms. DeVries: So, we didn't get a competitive quote from Yamaha?

Mr. Moller: No.

Mr. Colasinski: We can't get one.

Mr. Moller: I can get a quote, but we probably couldn't get our carts until next summer.

Ms. DeVries: Okay.

Mr. Dale: What are you concerned about?

Mr. Moller: Basically, if I get approval tonight and I get this to E-Z-Go tomorrow, we'll have delivery beginning of January. Our lease ends in December.

Mr. Colasinski: So, what do you need here?

Mr. Moller: I just need approval. Then I'll just need someone to sign the signature page to accept and tomorrow I'll get this to E-Z-Go.

Mr. Colasinski MOVED to approve the E-Z-Go carts lease in the amount of \$10,784 and Mr. Carnesale seconded the motion.

Mr. Dale: Do we have any further discussion at this point? I understand the financing is roughly 60% to 70% of the increased cost of the new carts.

Mr. Rysztogi: Club car wasn't available.

Mr. Moller: Club car is going to be even more money. I can get a quote, but I can tell you it's probably going to be at least 10% higher.

Ms. DeVries: This is for five years?

Mr. Moller: Yeah, it's a five-year lease with a five-year warranty on the batteries. It is basically pretty much four years for almost everything else.

Mr. Carnesale: And basically, with lithium batteries, if you did not have that five-year clause in there, they're expensive to replace. Very expensive.

Ms. DeVries: If interest rates come down, you can save on a shorter-term contract.

Mr. Colasinski: We have the timing that we need for January. They are not coming down by then.

Mr. Dale: They've got us in a very bad position.

Mr. Colasinski: Well, it is what it is.

Mr. Dale: It is what it is. Is there any further discussion? Hearing none,

On VOICE VOTE with all in favor the E-Z-Go carts lease in the amount of \$10,784 was approved.
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Mr. Dale: That one hurts.

Mr. Moller: Resident Judy Joyce is involved with Hundred Acre Hollows, which is a nature preserve on the south side of Viera. Hundred Acre Hollows, from what I understand, was a Water Treatment Plant a long time ago that was abandoned. There is a six-foot chain-link fence separating our property and that property. She was just basically asking if they can open up wildlife corridors in the chain link fence. It's an old, dilapidated fence, but it's blocking the pathways of gopher tortoises and things like that, causing them to turn around and go into neighborhoods and into roads and whatnot. To me, it was pretty simplistic, but I didn't know if I needed Board approval on anything like that.

Mr. Showe: The only thing I'd ask, if the Board is amenable to this and you want to move forward, we can have our Ecologist, Kevin Irwin, make sure that there are no permits. There may be a reason that fence was put up to keep those from our property, depending on the use of that

property or any permits that might be affected with the CDD property. So, we can definitely reach out to him. I've got to get a new contract for him for next year anyway.

Mr. Dale: Alright, then the way I would phrase any approval of it, is contingent on his approval.

Mr. Showe: He's the one that helps with the scrub jay habitat and everything else.

Mr. Moller: If I had to guess, it was probably to keep wildlife out of the Water Treatment Plant.

Mr. Showe: It could be, but I've seen weird things with these permits and different properties with requirements.

Mr. Dale: I'm going to defer to you on that one.

Mr. Colasinski: That is our fence?

Mr. Dale: It is our fence. I'm very appreciative that you took the ball and ran with that one, Jim. Judy had exchanged emails with me and then I was pretty much out a good chunk of the Summer.

Mr. Colasinski: With that qualification. I think pretty much we got consensus.

Mr. Showe: The GM has the authority to make those kinds of decisions. If there's no opposition from the Board, then we'll just go forward.

Mr. Dale: I don't think there's a motion. So, let's move forward.

Mr. Moller: That's pretty much all I have.

B. District Manager's Report

Mr. Showe: I don't have anything under the District Manager's Report, other than what we've gone over.

Mr. Dale: Actually, the quick question that I have for you, at a prior meeting, we had a resident show up on the six hole. We talked about it at the workshop. There was an Engineer Report on the property. All I want to know is, was that report provided to the resident?

Mr. Showe: I did not. Let me get back with that.

Mr. Dale: If we could. It's no big deal. I just want to make sure that the resident is clued in of what the Engineer Report had to say. I don't think there's further action for us to take. Everybody saw that at the workshop, but I just want to make sure that the resident is tuned in.

C. Lifestyle/Marketing Report

Mr. Dale: Alright. Lifestyle/Marketing Report.

Ms. Webb: Okay, we have a lot of stuff going on. Like I talked about earlier, we're making plans with SPCA for the casino night. I contracted Casino Place for eight tables. It will be kind of like a Vegas area for the night. The outside bars would also be used. We plan on selling about 100 tickets. We need 120 people between the restaurant and the outside. So, I'm going to shoot for 100, but if I can get 120, that's great.

Ms. DeVries: What is the date?

Ms. Webb: It's going to be on January 27th, Saturday night. You know how January is. It could be really cold or it could be like normal Florida. So, we're going to shoot for a normal Florida. We're going to be inviting some of our Mayors in different cities, since they are big supporters of this.

Mr. Dale: Since it's a casino night, will you please, for the official record share if monies will be exchanged?

Ms. Webb: No money would be exchanged. It's a fundraiser event.

Mr. Dale: This is for chips?

Ms. Webb: For chips. They can buy more chips if they want to keep gambling. It's mainly for raising money. The SPCA will have a table. They're getting together for an auction table that they're going to be hosting as well. So, yes, this is all for fun. We talked with Jeff and he's going to be offering an appetizer bar. Their ticket price will include an appetizer bar and two drinks. So, we have that. I'm actually in the process right now, of introducing our new Viera East Golf blog page. It's up and running. They got it on our golf page today. So, we're going to be pushing it out. Danielle has already written two articles for the blog. She wanted to get the two articles written and set up on the page before we actually opened it up. So hopefully that's going to drive in some opportunities for advertising on that page. It's not so much a Viera East golf page, but it's a blog page and there is an area for people to put advertising on there as well. In addition, everything that you see will have a QR scan code on it. I can see how many times that QR code has been scanned for the golf course page by people outside of golf. Danielle will be writing about two blogs a month for right now. Hopefully she'll start getting a great following, which will bring more people to the golf course. That's kind of the drive for women's golf. I really want to support that at Viera East because we started the International Women's Golf Day

event. The first year that I was here, we had 15 women. It was a fun small event. The second year we had about 20 women. Last year we had over 40 women. So, it is growing.

Ms. DeVries: What day?

Ms. Webb: The International Women's Golf Day is always the first Tuesday in June. Last year, they made it a whole week. We picked Sunday. Duran decided they're going to join in on the fun and they picked Tuesday. So, I'm glad that we picked Sunday. We had women that came from Duran to play and then they invited our women over too. Our International Women's Day is actually hosted by sponsors. So, when women come and play golf, they actually don't pay for anything. They come and play golf. They actually get fed. They come and win prizes. So, it's actually a really nice day for golf for women. I'm working with Safari on the corporate golf passes. They're going to do it by checkbook style. Ten passes would be sold in a coupon book for \$600. I'm trying to hit some of the bigger corporations like Grumman, L3Harris, Health First and NASA. They can come in and play and also go to Hook & Eagle. The reason I kind of pushed it at you guys is because we have a big event from the Cocoa Beach Chamber of Commerce on September 6th. I'm going to have a table and we're going to be promoting the restaurant as well as the golf course. It's a big Chamber event for Cocoa Beach, as they get a lot of people and a lot of big sponsors and corporate sponsors. So, I wanted to have the QR code and maybe get one book sold by that September 6th date. If we would have waited till today, that would have put him off. This exchange of back and forth that I'm doing with him right now to get them perfected, would be another year or another week and then we wouldn't have it or be able to promote it.

Ms. DeVries: Do the coupons have an expiration date?

Ms. Webb: Yes. They will be for one year of the date of purchase. They purchased in October. We're only planning on doing an October/November sale promotion and are going to invite the corporate officers of these organizations to come in for an introduction. They can either pre-buy a bunch of books with their businesses in them, so they can give them out for executive bonuses or however they might want to use them. That's kind of our thought around it. But we're hoping it's a nice sales incentive instead of a pass that you have rights to use for anything, if a corporate officer wants to promote this guy for doing a great job and give them a book of golf to come to Viera East. I'm hoping that will be a good directive and it's a money maker for us as well. That's another big thing we're doing. So, between making the golf blog page and getting that all set up and perfected, anytime you open a web page it's getting all the

little glitches out of it before you can actually post it. But today they received an email from Tom, which is the guy who's putting it on their page, saying that it's all set and ready to go. Sassy Saturdays has been busy and I'm going to continue to promote that probably through October/November, depending on the season. I'll get with Jim and the boys to see if they want to continue past that. We'll probably keep that going. I'm noticing that's growing as well. So that's been busy. We're getting ready to promote an art in the park for Woodside Park, where local artists would come out and teach kids different styles of art. I already have three people who are coming out to do that. I'm trying to work with them to pick a date for that. I think it will be a nice educational fun thing for kids. For the Farmers Market, we got brand new people. We have bread, eggs, etc. It's really nice that we have all this nice fresh homemade stuff.

Mr. Colasinski: Just no green stuff.

Ms. Webb: Well, we're not going to get it right now anyway, because it burns them up. Actually, the one lady who sells eggs doesn't have produce, but she said, *"I can't bring it because it just rots."* She brought out some for the first two and by the time she took it home she couldn't resell it again, because even though some of it was bought, the other part gets too hot and it falls apart. So, it's hard. It's a hard market to get into. But a Farmers Market doesn't just have to have produce, part of it is fresh homemade stuff. So, we actually got a lot of that going on right now. We're almost to the point of giving coupons to the people that need food stamps. So, when we get to that, we can apply for that service. Our area has a lot of that, but we do have a section of it that we can promote that to. So, we've been busy. We actually have been so busy with the Farmers Market, that I took it off of the Unique Web Consulting email and made its own Viera East Farmers Market email because I get so many. So, that's where we're at. We're getting more popular. We're finding things that are working. We are going to stay with it, adding more things. We're seeing a lot of people that we've never seen before at the restaurant. There was a whole batch of new women last Saturday that I have never seen before. I think that's everything I'm doing right this second.

Mr. Dale: Are there any questions for Michelle? Alright. We're going to move onto the restaurant report.

D. Restaurant Report

Mr. Dale: I'm going to start this one off because since the last workshop, I've had a lot of thoughts. In the past couple of weeks, we received a couple of emails. I have to be blunt. As a representative of the District, I was taken aback by a couple of them. I know there was a lot of back and forth with finances at the workshop about, "*Should this be in? Should that be in?*" That kind of stuff. The other thing that kind of bothered me about that process was, most businesses that I work with, will utilize QuickBooks. They'll utilize a paper ledger. I think with marketing, there's an ongoing tracking of what's going on with expenses. I guess that just in general, is one of the things that bothered me. I believe there are concerns in terms of the tracking of the numbers with the restaurant. I know that, yes, you should be able to get numbers from GMS, but there also should be general tracking at your level. Then with all of that together and the emails in particular, got me to the point where I'm wondering if we have the same vision with the restaurant that we had two years ago when we sat down and reviewed an RFP. That was the gist and the intent of what we were trying to do with the restaurant. I'm just sharing that. As a representative of the District, I've got to bring that up because my first obligation is to the people of the District. I don't know.

Mr. Spencer: We do not get provided with financials for the past 18 months. So, what you're asking from us is to provide our own set of financials to you.

Mr. Dale: Not to us. For your own tracking purposes.

Mr. Spencer: No, you asked it for you.

Mr. Dale: No, I didn't ask for myself. What I am saying is, when a business...

Mr. Spencer: I'm confused about what you're asking.

Mr. Dale: I'm not asking anything. What I'm commenting on, is it surprised me when we were asking, "*Where do you guys think you are?*" What brought this up, is the discussion of having -\$17,000 in June. At the time, we thought it was \$5,500, but it turned out to be roughly -\$9500 in July. What's got me asking questions is I looked at that. I've also been in the restaurant. I know a number of people around the golf course have made the comment that the evening time is supposed to be our time. That's where we make our money. That's my impression. That's what everybody said. But then received these emails that say, "*Hey, we can't make a Thursday meeting,*" or "*It would be very difficult to make a Thursday meeting.*" People have commented

that over the past month, we're not working in the evenings. So, I guess I'm having trouble grasping why it was hard to make this meeting.

Mr. Spencer: Okay, that's fine. So, Lillian is going to send off an email right now to Jason to officially tender our notice. In our contract it says that we have to tender 90 days' notice.

Ms. Cassidy: I can read it.

Mr. Spencer: Yeah, go ahead and read it.

Mr. Dale: No, I know the section where it says that.

Ms. Cassidy: Our letter for the record says: *“Dear members of the Viera East Community Development District, I hope this letter finds you well. It is with mixed emotions that we're writing to inform you of Barefoot Chef, LLC's decision to terminate our contract with the Viera East Community Development District. This letter serves as a formal 90-day notice in accordance with the terms of our contract. Barefoot Chef, LLC. has enjoyed the opportunity to serve as Managing Operator and Creator of the Barefoot Chef, LLC branded restaurant Hook & Eagle Tavern, residing within the Viera East Golf Course facility, to the Viera East community and the extended Viera Rockledge community that welcomed us and afforded us the opportunity to serve them over the duration of our contract. We are proud of the positive contributions we've made in enhancing the community experience and providing high quality services. However, due to changing circumstances and business considerations, we've decided that it's in our best interest to conclude our partnership with the District. We understand the importance of a smooth transition and will work diligently to ensure that all outstanding obligations and responsibilities are met during the 90-day notice period. Moving forward in the next 90 days, our team will be available for discussions during standard business hours of Monday through Friday, 9:00 a.m. to 5:00 p.m. Any requests and or questions can be sent in writing to the thehookeneagle@gmail.com email address and will be addressed accordingly. Any communications sent outside of those business hours, will be addressed at the next available business day. We remain committed to upholding the professionalism that has been the hallmark of our partnership with the Viera East Community Development District. We believe that this decision will pave the way for new opportunities for both parties involved and that's what we're looking for. Please feel free to contact us at the Gmail account to discuss any aspects of the transitions or any questions you may have regarding our decision. Thank you once again. It's been a privilege serving the Viera East community. We look forward to working collaboratively*

during this transition period and we truly wish the District continued success in all its endeavors. Sincerely, Jeff Spencer and Lillian Cassidy.”

Mr. Dale: Jim, I have a question for you. Proceeding forward, how would you like that to happen?

Mr. Moller: Well, most golf course GMs encompass the F&B Department as a whole. So, in the interim, I'll manage and I'll talk to the staff and figure it out. I mean you guys already have faith in Jen as front of the house. So, I'll lean on her. I think you got some pretty decent cooks and chefs back there to get through.

Ms. Cassidy: And we'll follow the lines of the termination.

Mr. Moller: Okay.

Ms. Cassidy: I know that there's still time that we'll still be involved. So, it's not that tomorrow we're walking out and handing over the keys. We want this transition to be as smooth as possible. We want to make sure that everyone is set up for success. I think in this type of forum and the way that the business has shifted, I believe that it's going to be in your best interest for the District for us to conclude. But we will make sure that transition is smooth.

Mr. Spencer: This has taken a lot of thought. The most important thing is for us to be able to assist in a smooth and prosperous transition to whatever the Board decides is the next step, whether or not that be an RFP to an operator or self-managed or whatever that might be. We're here to facilitate that smooth transfer.

Mr. Dale: Well, one of the things I do want to add, is that I appreciate everything that you said about a smooth transition. I do want you to take the comments that I made from a business perspective. The first two years, I know working and developing what you did there, I know it was very difficult. I know it was challenging. I know there was a lot of boycotting. I know it's a difficult situation. So, from that perspective, I do appreciate that. But I think based on the tone of some of the things that I heard and the back and forth with the meeting, it just got me to the point where I was wondering if we still had the same vision for where we were trying to go with things.

Mr. Spencer: Well, Rob, if we want to be honest, I've spent two years in that room working 60 to 70 hours a week. I have foregone my relationships, my obligations with my family. I've given 100% of everything in my being to this Board and the group of people to make this successful. When I go home at 4:00 p.m. one day, my kids ask me, *“What are you doing*

here?" Because I work six to seven days a week, 60, 70, 80 hours a week for a vision. That's not fair to our family. That is the end of what I have to say, because that's not fair to our family. Whether or not it's the Board's vision, that vision rides on my back. The increase of sales and everything that we've done has been on my back. No one else has done that. It has been my sweat and our families sweat. Our family with these children, who have not seen their dad in two years. Two years. We have a swimming pool in our backyard. I didn't go in that swimming pool with our children for two years for that place. Not fair. Because I gave everything. And then I sat here and listened to you saying that everything is not enough. So, our family is more important. 90 days. Goodbye. Put that on the record. *Mr. Spencer left the meeting.*

Mr. Dale: Lily, do me a favor. In case we do have additional discussion and we do send an email tonight, I don't know how this is going to go, if there's going to be further discussion, but I appreciate it. You know as well as I do, when there is a change in employment status with people, there are different things that happen at different companies and everything. I'm not king of the Board. I want to hear from the rest of the Board how they want to handle this.

Ms. Cassidy: I understand. Jason, we read the termination clause, so we understand that we still have time. So, I will ensure that.

Mr. Dale: I guess that's kind of what I'm beating around right now. I'm wondering, should we just continue with you guys, pay you guys for 90 days.

Ms. Cassidy: If I understand the wording, there are monies due to Barefoot Chef LLC.

Mr. Dale: Right. Obviously. I'm not talking from a money perspective.

Ms. Cassidy: I would just say the passion that he just displayed; his work ethic will not allow him to not support the endeavor over the next 90 days. He will continue to do what he's been doing, because that's who he is as a person. He has integrity. He does not want to see you guys fail.

Mr. Dale: Right. Nor do we want to.

Ms. Cassidy: And so he will put everything in place that needs to be put in place. What he didn't get a chance to report on, were things like when we had the workshop, there was a discussion about salaries and the cost of labor. So, he took steps. We had to let go certain people. But now, keeping in mind that because of those actions, because he took what your concerns were and went back and made the action items that he had to do, the restaurant is now working on a skeleton crew. That means that when anybody's sick, as the email stated, *"We either have to*

close or we can't be there until a certain time.” At the time that email was sent, if you had allowed us to discuss that, we had two cooks out, which meant that there was absolutely no way that he was going to be able to be here. So, keeping that in mind, if one person is sick, the only other people that can backfill that, are him and myself.

Mr. Dale: Right.

Ms. Cassidy: That's how to support the operating hours that the Board wants.

Mr. Dale: I appreciate that.

Ms. Cassidy: Let me finish. Keeping in mind, Article 3, Section 3.1 of the contract states, *“The manager shall have exclusive authority and duty to direct, supervise, manage and operate the restaurant.”*

Mr. Dale: Right.

Ms. Cassidy: Early on in our contract, at the end of 2021, the Board unanimously voted to stay out of pushing operations directives, but the Board did nothing but push and push and push and make demands on operations. It went contrary to what's in our contract and to what the Board unanimously voted on the record.

Mr. Dale: I understand what you said, but some of that is debatable and I don't want to get into a contentious situation here.

Ms. Cassidy: But at the end of the day, we will ensure that the transition is smooth and professional. I know that Jeff enjoys very much working with Jim. You guys have an absolutely wonderful restaurant. He would have said that, had the passion and emotion not get the best of him.

Mr. Dale: Right.

Ms. Cassidy: Understanding that there have been months where he's worked every single day, seven days a week to support your vision, I do want to say one more thing, if that's okay. You did bring up the RFP. You brought it up at the workshop on the record and I wanted to respond to that because we didn't get an opportunity to. I do contract administration for the Government. I am a Far Certified Contract Administrator, so I understand contracts and government contracts, specifically. An RFP is what you want, but what you put on contract is what you get.

Mr. Dale: Right.

Ms. Cassidy: You have things in your RFP that did not make it to the contract. So, when you talked about the golden goose, for us it was to increase revenue. What we presented to the Board and what the Board unanimously voted on, when you selected us as your vendor, we provided a proposal that said what we were going to do and we've done it.

Mr. Dale: Okay.

Ms. Cassidy: We have increased the revenue.

Mr. Colasinski: Is anything going to change here? No. Then I don't think we need any more explanation.

Ms. Cassidy: Okay. I was responding to you.

Mr. Dale: I appreciate that.

Ms. Cassidy: We will have a smooth transition.

Mr. Dale: Please check emails. From a money's perspective, I agree 100% with you. Nothing will change that, at least as far as my vote.

Ms. Cassidy: We'll keep the communication open to ensure that everything runs smoothly.

Mr. Dale: But in the event that the Board wants to do something else and Jeff services aren't required for the remaining 90 days, of course he will receive his monies. You know what I'm saying?

Ms. Cassidy: We'll have to draft a document that states that, because we have items that we've purchased that we never were reimbursed for.

Mr. Dale: I understand:

Ms. Cassidy: Then the only other thing that we had was Masick still hasn't done the covering over the back where the coolers are outside.

Mr. Dale: Right.

Ms. Cassidy: Just so that you guys know, that is still a health violation. We are concerned about that because, again, that's a concern for the business and the restaurant.

Mr. Dale: I understand.

Ms. Cassidy: We don't want it shut down whether we're there or not. Just to let you guys know, the sooner you get that done, the better, because you don't want the health code violation. There's just so many times, because Jeff is so connected, that they will turn a blind eye to that particular issue.

Mr. Dale: Right. The last thing I'm going to leave you with is by no means, again on both sides, it sounds like a lot of this is a business decision, but in terms of the quality of the food and his chef's ability and all of that, we don't detract from that. From that perspective, we appreciate what he's done. I do know the first couple of years were exceptionally hard and that's why it's kind of hard having a discussion like this.

Ms. Cassidy: I'm sure you go from \$2,000 months to \$80,000 months.

Mr. Dale: Correct.

Ms. Cassidy: I think what he's done speaks for itself and the numbers and the amount of guests that we've had the privilege to serve inside of Viera East.

Mr. Dale: Some of it, what it comes back to, is the bottom line and the profit. Yes, we've tripled and in some months quadrupled our revenues. So that's the discussion the Board has to have in terms of how we want to proceed. Back a while ago before we started all of this process, there was a big discussion about whether we should just be a hot dog stand. I'm not saying that's what we go to, but at the end of the day, we're accountable for the bottom line. That's kind of where we're at. That's why I have to have the discussion. It's not just I, it's we.

Mr. Colasinski: So far, none of us are really getting a chance to talk.

Mr. Dale: Well, please.

Mr. Colasinski: Keep going. Why don't you get it all out.

Mr. Dale: That's where I'm at.

Mr. Colasinski: I'm disappointed that I could not thank Jeff personally for his efforts, what he's been doing. I thought the efforts he put in were incredible and he dealt with a lot of ambiguity for an extended period of time and I think he's talented and exceptional in many ways. I would like to thank him some time. I understand.

Ms. Cassidy: You're more than welcome to. He's always available.

Mr. Colasinski: I'm sure I'll get a chance to, but I do want to let him know that everything he has done is not all a failure.

Ms. Cassidy: Of course. I appreciate that. He's very proud of the program that he's developed, the brand. It's just that he's one person and the ask is larger than the man. I'm obviously biased, but the man is beyond phenomenal, in my opinion.

Mr. Colasinski: This might be the best thing for him.

Mr. Carnesale: Well, right now, basically, we're looking at what the Board...

Mr. Dale: Are you talking to Lillian or to the Board?

Mr. Carnesale: To both. The Board has had one goal and the restaurant has had a different goal. Okay?

Mr. Colasinski: What do you mean by that?

Mr. Carnesale: Because of the way the contract was drawn up initially, the restaurant was designed to make a profit on its own. That's the way we hired them. Okay? So, if you look at the entire contract, that's basically the vision that was in the contract.

Mr. Dale: Right.

Mr. Carnesale: Alright?

Mr. Dale: Can I pause you just for a second, because I know this is very difficult for Lily right now? I don't know where this is going, but if you would like to stick around, you're more than welcome to stick around for the remaining discussion, but I know you've got an upset hubby.

Ms. Cassidy: He drove in his own car.

Mr. Dale: Oh, okay. I thought you guys were together.

Ms. Cassidy: No, but I don't see there's any other value added. I'm looking at Jason.

Mr. Showe: I don't know where the Board is going.

Ms. Cassidy: Unless anybody has any specific questions about the transition, what we'll do is just like any other Transition Plan, we'll draw up a 30, 60, 90 and make sure that it's available to the Board. We'll send it to Jason to distribute and if everyone is amenable to what we're thinking of, as far as we think that this is the best way forward, if Jim comes back and says, "*That doesn't work for us,*" or you guys come back and say, "*That doesn't work for us,*" that's okay too.

Mr. Dale: Right.

Ms. Cassidy: I'd like to say on record that anytime Jeff's been asked to do anything for the District, he has done it. He's always, you know, bent over backwards for what you call the golden goose during the workshop and for the community at large.

Mr. Dale: Correct.

Ms. Cassidy: Which has a greater number of community members. So, we don't have a problem with it.

Mr. Colasinski: So, will we see the plan sometime next week, the 30 60 90 Plan?

Ms. Cassidy: Yeah, absolutely. He will be in tomorrow. It's a busy day tomorrow. Tomorrow is karaoke night.

Mr. Dale: Right. That's essentially my question. Again, you can stick around.

Ms. Cassidy: Does anybody have any other questions?

Mr. Dale: No. I want to hear what the Board wants.

Ms. DeVries: I know it's been a tough year with all of the construction and everything. Personally, I feel like we're at the point where you climb the mountain and things are going to go a little more downhill at this point, after all the construction is done.

Ms. Cassidy: Sure. I'll address that. If he were still here, I'm sure that he would agree with me. I think the construction was actually the lowest pain point.

Ms. DeVries: Okay.

Ms. Cassidy: If it makes you feel better, you can take that off. That wasn't part of the growing pains that we've experienced. He was able to work around it and with the team.

Ms. DeVries: He did a great job.

Ms. Cassidy: Thank you.

Ms. DeVries: I thought that was tough.

Ms. Cassidy: It's pretty tough, but the least amount of pain for him, was the overall picture from a business standpoint.

Mr. Rysztogi: Can I ask you then, what was the peak?

Ms. Cassidy: I think he said it pretty passionately, the expectation of even Mr. Dale alluding to, *"Oh, it's 5:00 p.m. and he's not there and people are saying this and people are saying that,"* the expectation to have someone working 70 to 80 hours a week. I don't think it was ever discussed for the record, but he took a substantial pay cut to do this. So, if we really wanted to talk about numbers and hours and then the work life balance that is in corporate America and today, it was no longer sustainable for him to work those 70-to-80-hour weeks to offset labor costs for additional employees, to support an operation that was seven days a week and was still getting pushed, *"To open more on this day, open this outside area. put more people here and more people there."* Like I stated in the workshop, you can't ask for more and then tell us to decrease the labor force. Because what that meant was he had to pick it up and I did at times as well. That's just not sustainable. From a business standpoint, that was the peak issue, to answer the question.

Mr. Dale: All right, thanks, Lilly.

Ms. Cassidy: Thank you so much.

Mr. Dale: Again, check emails.

Ms. Cassidy: Absolutely.

Mr. Dale: At this time, I would like to have discussion from the Board. This isn't a Rob decision.

Mr. Colasinski: What are you proposing as a decision?

Mr. Dale: I'm not proposing anything. Where I am at, is having had this situation before in the army, in private sector, looking at it from Jeff's perspective, I can see where it would be awkward for him working for the next 90 days, because I know how the coconut telegraph works in that community.

Mr. Colasinski: I'm not worried about that.

Mr. Showe: Well, I will note, n just scanning through the termination procedure, one, we don't have their written notice yet. So, although we've heard it on the record, by terms of the contract we're required to have written notice.

Mr. Dale: We could invoke the 90 days.

Mr. Showe: Absolutely, but I think it's frankly a better position for you if they send that first.

Mr. Dale: Okay.

Mr. Showe: Just to be fair. What it says is, "*On the date, which is 30 days after the date of such notice,*" which is the written notice, "*Manager shall cease all activities at the restaurant and shall have no further obligations under this agreement.*" So, it is a 90-day term, but he really only has 30 days from the day we get the written notice, to perform activities there. So, there may be some benefit to, again, utilizing that while you get plans formulated.

Mr. Dale: Sometimes it's better just pulling the band aid off.

Mr. Showe: I understand. I'm saying that's the terms of the contract.

Mr. Colasinski: Are there decisions that we need to postpone. in our better interest, for our next meeting? What I'm getting at, is should we consider extending this meeting to the workshop date? Are there any advantages to that?

Mr. Dale: That is an excellent question.

Mr. Showe: I think the other component of this is, which we've been negligent on here, is we're not hearing from the GM on what his desires are.

Mr. Moller: I never thought that the two-party system worked in any golf course, especially the way this one was written up. You had two different parties going to two different goals.

Mr. Dale: Right.

Mr. Moller: I think it's going to work much better if we maintain it in-house. I think Jen's a great front of the house manager. Like I said, I'm going to lean on her. I know there's two good cooks that we have right now. I would like to have conversations with both of them to see if they might be interested in back of the house managerial roles. Most golf courses that I've been at, if you did not have a sole F&B Manager, you had a front of the house and back of the house and everyone reports to the GM. I could see this working, if we had Jen and she's willing to stay on Board with us, manage the front of the house. Like I said, I have two cooks that I think are quality with good heads on their shoulders. I'll talk to both of those. If either one of those want to step up and be the back of the house, they can assist me with inventory, food purchasing, things of that sort. Jen can order liquor, beverages and whatnot. We can sit down and look at the menus. I like to work on some lunch options for golfers. I had a meeting with Jeff about a golf lunch menu, once we got the volume back, that we would start running this season.

Mr. Dale: Just for the record, I'm still highly optimistic about our next season here, I think, as we head into it.

Mr. Moller: I got along with Jeff. I think he's a great chef, but I think we have some key pieces left behind in Hook & Eagle that we can utilize.

Mr. Dale: I do agree with you. It actually kind of goes to some of the comments that I heard earlier in the evening. I believe the Board is in agreement that the restaurant, not that Jeff wasn't, but I think our push is that the restaurant is there to serve and represent the entire community, not just golfers, not just non golfers, the entire community. So, as we progress over the coming months, I'm sure we're going to be having lots of discussions along that.

Mr. Moller: It was hard because they were driven to create a profit and I'm not saying that we can't either, but sometimes with the golf course, F&B, you have to give an inch to gain a foot. So, you might lose \$100,000 in F&B, but you'll gain \$200,000 to \$400,000 in golf.

Mr. Dale: Well, and you bring up an excellent point.

Mr. Colasinski: It's the overall picture that we need to keep in mind.

Mr. Moller: Correct.

Mr. Dale: Yes. Thank you. Because that is the perspective that has not been discussed, which is amenities. When you are quadrupling your revenue and delivering a lot of affordable hamburgers and wings and other things, for the benefit of the community, when you are having a karaoke night and a trivia night and all of those kinds of things, those are amenities. So even if you have a restaurant that is essentially in a break-even type of situation, what you have also delivered at the same time, is lifestyle for the community. That's the way I believe this Board looks at things.

Mr. Colasinski: Right.

Mr. Moller: In most golf operations, if F&B can break even, consider that a success.

Mr. Dale: Right.

Ms. DeVries: It seems to me that we may need some time to consider and plan out, just like we asked Lillian to do a Transition Plan. I think there needs to be a transition.

Mr. Showe: So, here's what I was thinking. I think Steve actually brings up a really good point. Your next meeting is September 14th. I think if you just continue this meeting to that date, if the plan is that we bring it all in-house, I don't know that any decisions need to be made.

Mr. Moller: Correct.

Mr. Showe: But if for some reason we need to make Board decisions, I think you can have that flexibility by just continuing this meeting to September 14th.

Mr. Dale: I think that would be required. Because Jeff has a family, I'm not heartless. I understand what's going on here, but with that said, is it fair to him, money-wise, per the contract, that he gets his money? That is the way I'm looking at it.

Mr. Showe: Even with that termination, it says he has no obligations.

Mr. Dale: Is it fair to ask him to come in and work now?

Mr. Colasinski: I think some of the points that Jason is trying to extract out here, gives you some different thinking.

Ms. DeVries: Go ahead, Jason.

Mr. Showe: Well, again, it says, "*Provide notice of such elections.*" So, if we get notice that they're electing to take that termination provision, "*On the date, which is 30 days after that date of such notice, managers shall cease all activities in the restaurant and the manager shall*

have no other further obligations under this,” we still owe them for the 90 days. But after 30 days, they wouldn't have any other obligations here. So, their max time here would be 30 days.

Mr. Dale: Jim, let me ask you bluntly. Would you prefer just to take over the restaurant now or would you prefer to keep our chef?

Ms. DeVries: Or would you like to think about that.

Mr. Moller: I was good with the 30 days before the exit speech. Now I'm leery.

Mr. Colasinski: Okay. What do you think works best? Whatever you have to say is fine. We want to understand what you're thinking would work best, since we hold you as the person being accountable for operations in that regard. So, you have the authority to make whatever decision you prefer.

Mr. Moller: Yeah, I want to look at the F&B schedule, see who we have lined up, which shifts Jeff was scheduled to cook and see if we can get those filled.

Mr. Dale: I mean if we have to go on a skeletal crew and its drinks primarily, then we have to do that for a week or two.

Mr. Moller: We can do that.

Mr. Colasinski: Do you need a few days or something? Do you need some time to analyze it.

Mr. Dale: Or should we send an email and tell him he doesn't need to come in tomorrow?

Mr. Moller: He is still going to probably have to come in to drop off his keys and credit card and retrieve his personal items.

Mr. Dale: Because when you leave Harris Corporation, you leave Harris Corporation. It's to drop off keys, credit card and say thank you.

Mr. Colasinski: But the transition is what Jim's saying. We need to have people and make sure that we have the substance there.

Mr. Moller: I'd say maybe we give him a week. This way, he can take some more downtime.

Mr. Showe: Maybe we can get that Transition Plan and, in the meantime, Jim, can take a look at it and see what their ideas are first.

Mr. Dale: Right.

Mr. Carnesale: Yeah. Their ideas may be just reduced hours because he wants to spend time with his family and doing the 90 days even though the contract doesn't require it. Alright.

Right now, if he were to leave, we have two cooks that are left. We don't know whether or not they want to stay.

Mr. Moller: We have more cooks than that. I think there are still four or five on payroll.

Mr. Carnesale: Okay. Basically, you're talking about using one of them as a rear manager.

Mr. Moller: Well, there's two that have a good head on their shoulder.

Mr. Carnesale: Okay. That could be a manager of the back.

Mr. Moller: Yes.

Mr. Carnesale: Okay. So, the question becomes, how quickly can you really do a smooth transition as opposed to doing an abrupt transition?

Mr. Colasinski: We've asked that question to Jim.

Mr. Carnesale: Alright. Even he is saying he has to talk to the people first.

Ms. DeVries: Correct.

Mr. Dale: Right. Now, your tentative answer is one week. Here's what I would like the Board to do and I'm not going to make the motion because I don't make motions and I don't know that it requires a motion. But at minimum, I believe there should be consensus at this point. If Jim feels this should go one week, then, Jim, you're the GM and you make that happen.

Mr. Colasinski: I guess it would be under Jim's authority.

Mr. Dale: That's right. I don't want Board Members...

Mr. Carnesale: No, no, no.

Mr. Colasinski: It is in Jim's authority.

Mr. Carnesale: Jim right now is saying that he expects a week to be a good timeframe. If he decides during the week that a month is a good timeframe, then a month is a good timeframe. If he decides it's going to be three days, it's three days. It's his call.

Mr. Moller: I want to kind of see the temperature tomorrow.

Mr. Carnesale: That's why I said you have to basically talk to the people, see where you are, see where to go and then you make the decision.

Mr. Moller: Yup.

Mr. Dale: So, Jim, you are now empowered by this Board. You've been empowered, but I don't want you to feel like this is out of your purview. I know we're in uncharted waters right now.

Mr. Showe: I do concur that we should probably just continue this meeting to September 14th, which is the same day as the workshop.

Mr. Colasinski: I would make the motion.

Mr. Showe: We would do that at the end.

Mr. Dale: On this issue, whatever decision you make on this.

Mr. Showe: Obviously, as soon as I get whatever written notice, I'll circulate that to the Board.

Mr. Rysztogi: Alright. Thank you. Do we still control Hook & Eagle?

Mr. Showe: Yes. So, the contract has terms in it. I'll send the Board out the entire contract, but he owns the brand, Hook & Eagle; however, as part of the contract, he has granted us exclusive noncompetitive rights for that brand at this facility. So, all intellectual property can be used and retained here in accordance with the contract.

Mr. Carnesale: Okay, so we don't own it, but we have right to use the name.

Mr. Showe: Correct.

Mr. Rysztogi: Okay. I just didn't want him to say, *"Hey, you're advertising Hook & Eagle and now you can't use it."*

Mr. Showe: That's not the way the contract reads.

Mr. Rysztogi: I didn't know who owned Hook & Eagle.

Mr. Dale: We own that location. It does bring up a good point. We're going to have to look into additional things, web pages, that kind of stuff. Jim, Michelle, you guys work that stuff and come up with recommendations, off meeting.

Ms. Webb: Do we own the right, if they created the pages? I already have access to the Facebook page. I'm already an admin on the Facebook page.

Mr. Dale: I don't know, because we have a records retention requirement.

Mr. Showe: Yeah, that would be the challenge with Facebook. We have to make sure that they're not going to go in and delete things, if they're admins on it, because obviously we have a requirement as a public government to retain records.

Mr. Colasinski: Well, that has to be part of the Transition Plan?

Mr. Showe: I would probably do that as of now. If the question comes up, it's strictly for the Public Records Retention Policy, because we can't have them going in and deleting things.

We'll certainly share that with them, and we can certainly put them back onto it once we complete a transition and move things over or whatever, but we have to retain records.

Mr. Dale: Okay.

Mr. Showe: That's a State Law requirement.

Mr. Dale: We're not getting in trouble there.

Ms. Webb: I don't have access to their website.

Mr. Showe: We'll figure it out one way or another. That will be part of what we negotiate.

Mr. Dale: Alright.

NINTH ORDER OF BUSINESS

Treasurer's Report – Consideration of Financial Statements

A. Approval of Check Register

Mr. Dale: Treasurer's Report, please? Thank you.

Mr. Colasinski: Was it circulated to everyone?

Mr. Showe: Yeah, we've got the Check Register. In your General Fund, we have Checks #4752 through #4777 in the amount of \$81,348.31, Check #187 in the Capital Projects Fund in the amount of \$114,400 and Checks #30927 through #31006 in the Golf Course Fund in the amount of \$179,743.92, for a grand total of \$375,492.23. We can take any questions or a motion to approve.

Mr. Colasinski MOVED to approve the Check Register for July 21, 2023 through August 17, 2023 in the amount of \$375,492.23 and Mr. Rysztoji seconded the motion.

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

On VOICE VOTE with all in favor the Check Register for July 21, 2023 through August 17, 2023 in the amount of \$375,492.23 was approved.

B. Balance Sheet and Income Statements

Mr. Showe: Behind that is the Balance Sheet and Income Statement. No action is required by the Board.

C. Approval of Requisitions No. 165-166

Mr. Showe: We have Requisition 165 for the Landirr putting green and Requisition 166, which was the deposit for the asphalt paving. They required 40% upfront. We want to get that check cut so we can get on the schedule.

On MOTION by Mr. Colasinski seconded by Ms. DeVries with all in favor Requisitions No. 165 and 166 were approved.

TENTH ORDER OF BUSINESS

Supervisor’s Requests

Mr. Dale: Pete, do you have anything?

Mr. Carnesale: No.

Mr. Dale: Ron?

Mr. Rysztogi: No.

Mr. Dale: Steve?

Mr. Colasinski: No.

Mr. Dale: Jennifer?

Ms. DeVries: No.

ELEVENTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Colasinski seconded by Ms. DeVries with all in favor the meeting was continued to Thursday, September 14, 2023 at 7:00 p.m. at this location to discuss the restaurant.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V

SECTION A

**AGREEMENT BETWEEN KEVIN L. ERWIN CONSULTING ECOLOGIST, INC.,
AND THE VIERA EAST COMMUNITY DEVELOPMENT DISTRICT REGARDING
THE PROVISION OF HABITAT MANAGEMENT SERVICES**

This Agreement is made and entered into this ___ day of _____, 2023, by and between:

The **Viera East Community Development District**, a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes, located in Brevard County, Florida, and with offices at 2300 Clubhouse Drive, Viera, Florida, 32955, ("District"), and

Kevin L. Erwin Consulting Ecologist, a Florida corporation located in Melbourne, Florida, with offices located at 2077 Bayside Parkway, Fort Myers, Florida 33901 ("Contractor").

RECITALS

WHEREAS, the District is a special purpose unit of local government established pursuant to and governed by Chapter 190, Florida Statutes;

WHEREAS, Contractor submitted a proposal attached here as Attachment "A" incorporated herein by reference;

WHEREAS, the Board of Supervisors of the District selected the proposal submitted by Contractor; and

WHEREAS, Contractor represents that it is qualified to serve as an aquatic management contractor and provide such services to the District.

Now, THEREFORE, in consideration of the recitals, agreements, and mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the parties, the parties agree as follows;

SECTION 1. RECITALS. The recitals so stated are true and correct and by this reference are incorporated, inclusive of the above referenced exhibits, into and form a material part of this Agreement.

SECTION 2. DUTIES. The duties, obligations, and responsibilities of the Contractor are those as described in incorporated Attachment A. Contractor shall be solely responsible for the means, manner and methods by which its duties, obligations and responsibilities are met to the satisfaction of the District. Contractor shall report to the District Manager or his designee.

SECTION 3. COMPENSATION. District agrees to compensate the Contractor in accordance with Exhibit A. Contractor shall provide the District with an invoice on the first of the month on a monthly basis stating the services provided in the preceding month. Payment shall be made by the District after approval of the invoice by the District's Board of Supervisors.

SECTION 4. INDEPENDENT CONTRACTOR. The District and Contractor agree and acknowledge that Contractor shall serve as an independent contractor of the District.

SECTION 5. TERM. This Agreement shall commence on October 1, 2022, and shall continue for a period of one (1) year unless terminated in accordance with this Agreement.

SECTION 6. INSURANCE. The Contractor shall maintain the following insurance coverage's during the execution of this Project:

- Comprehensive General Liability covering all operations, including legal liability and completed operations/products liability, with minimum limits of \$1,000,000 combined single limit occurrence;
- Comprehensive Automobile Liability Insurance covering owned, non-owned, or rented automotive equipment to be used in performance of the Work with minimum limits of \$500,000 combined single limit per occurrence; and
- Workers compensation insurance in a form and in amounts prescribed by the laws of the State of Florida.

SECTION 7. INDEMNIFICATION. Contractor agrees to indemnify and hold harmless the District and its officers, agents and employees from any and all liability, claims, actions, suits or demands by any person, corporation or other entity for injuries, death, property damage or of any nature, arising out of, or in connection with, the work to be performed by Contractor, including litigation or any appellate proceedings with respect thereto. Contractor agrees that nothing herein shall constitute or be construed as a waiver of the District's limitations on liability contained in section 768.28, Florida Statutes, or other statute.

SECTION 8. ENFORCEMENT. A default by either party under this Agreement shall entitle the other party to all remedies available at law or in equity, which shall include, but not be limited to, the right of damages, injunctive relief and specific performance.

SECTION 9. RECOVERY OF COSTS AND FEES. In the event that either Party is required to enforce this Agreement by court proceedings or otherwise, then the prevailing party shall be entitled to recover from the other party all attorneys fees and costs incurred, including reasonable attorneys' fees and costs.

SECTION 10. CANCELLATION. The District shall also have the right to cancel this Agreement at any time upon seven (7) days written notice due to Contractor's failure to perform in accordance with the terms of this Agreement or for any reason.

SECTION 11. ENTIRE AGREEMENT. This instrument shall constitute the final and complete expression of the agreement between the parties relating to the subject matter of this Agreement.

SECTION 12. AMENDMENT. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing, which is executed by both of the parties hereto.

SECTION 13. ASSIGNMENT. Neither the District nor the Contractor may assign their rights, duties, or obligations under this Agreement or any monies to become due hereunder without the prior written approval of the other.

SECTION 14. APPLICABLE LAW. This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida.

SECTION 15. CONFLICTS. In the event of a conflict between any provision of this Agreement and the terms and conditions, then this Agreement shall control.

SECTION 16. PUBLIC RECORDS. Contractor understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and, accordingly, Contractor agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, *Florida Statutes*. Contractor acknowledges that the designated public records custodian for the District is Jason Showe ("Public Records Custodian"). Among other requirements and to the extent applicable by law, the Contractor 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 the Contractor 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 Contractor'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 the Contractor, the Contractor 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 THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, *FLORIDA STATUTES*, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (407) 841-5524, JSHOWE@GMSCFL.COM, OR C/O GOVERNMENTAL MANAGEMENT SERVICES - CENTRAL FLORIDA, LLC, 219 EAST LIVINGSTON STREET, ORLANDO, FLORIDA 32801.

IN WITNESS WHEREOF, the parties hereto have signed this Amendment to Agreement on the day and year first written above.

ATTEST:

**VIERA EAST COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/ Assistant Secretary

Chairman/Vice Chairman

WITNESS:

**KEVIN L. ERWIN CONSULTING
ECOLOGIST, INC.**

Sheanna Hunt

Kris Bowman for Kevin Erwin

Sheanna Hunt

By: Kris Bowman

Print Name of Witness

Title: Senior Ecologist

Habitat Management of Florida Scrub Jay Preserves

Authorization No. 26
Job No. **CDDSCR112.11**
Date: August 17, 2023

VIERA EAST COD REQUEST FOR AUTHORIZATION PER CONTRACT

1. SCOPE OF SERVICES

- A. Coordinate and Supervise Off-site Habitat Management
- B. Coordinate and Supervise On-site Habitat Management
- C. Scrub Jay Surveys During Nesting Season (April 2024)
- D. Annual Habitat Management Report

2. BASIS OF COMPENSATION

Hourly rate per our agreement. Estimated fee is \$18,800.00, plus reimbursables, a total of \$20,680.00.

3. TIME OF PERFORMANCE

Service to be rendered will commence upon District approval and will be completed by September 30, 2024.

4. APPROVAL

Submitted by *Kris Bowman for Kevin Erwin* Date: 8-30-23
Kevin L. Erwin Consulting Ecologist, Inc.

Approved by: _____ Date: _____
Viera East COD

NOTE: The above is based on previous work and may be subject to change due to construction, new projects, agency requests, etc.

Habitat Management of Florida Scrub Jay Preserves

VIERA EAST CDD

FEE ANALYSIS

W.A.#

Scope Item	Senior Ecologist	Admin/Clerical	GIS
A. Coordinate and Supervise Off-site Habitat Management	35		2
B. Coordinate and Supervise On-site Habitat Management	20		2
C. Scrub Jay Surveys During Nesting Season (April 2024)	40		2
D. Annual Habitat Management Report	12	8	6
TOTAL	107	8	12

Summary

Senior Ecologist	107 hours@ \$160	=	\$17,120.00
Administrative/Clerical	8 hours @ \$75	=	\$600.00
GIS	12 hours@ \$90	=	\$1,080.00
	Subtotal		\$18,800.00
	(Reimbursable@ 10%)		\$1,880.00
	TOTAL		<u>\$20,680.00</u>

COD - General Services

Authorization No. 26
Job No. **CDDC3123.Z**
Date: August 17, 2023

VIERA EAST COD
REQUEST FOR AUTHORIZATION
PER CONTRACT

1. SCOPE OF SERVICES

- A. Review of COD Preserve Areas Upon Request
- B. Miscellaneous Permit Review and Project Coordination
- C. Review and Comment on Property Issues Upon Request
- D. Meeting with Board and Staff on Ecological Items Upon Request
- E. Coordinate and Plan Activities with Maintenance Department

2. BASIS OF COMPENSATION

Hourly rate per our agreement. Estimated fee is \$17,085.00, plus reimbursables, for a total of \$18,794.00.

3. TIME OF PERFORMANCE

Service to be rendered will commence upon District approval and will be completed by September 30, 2024.

4. APPROVAL

Submitted by: *Kris Bowman for Kevin Erwin* Date: 8-30-23
Kevin L. Erwin Consulting Ecologist, Inc.

Approved by: _____ Date: _____
Viera East COD

NOTE: The above is based on previous work and may be subject to change due to construction, new projects, agency requests, etc.

COD - General Services

VIERA EAST COD

FEE ANALYSIS

W.A.# _____

Scope Item	Senior Ecologist	Admin/Clerical	GIS
A. Review of CDD Preserve Areas Upon Request	45	1	1
B. Miscellaneous Permit Review and Project Coordination	25	8	
D. Review and Comment on Property Issues Upon Request		3	15
E. Meeting with Board and Staff on Ecological Items Upon Request	10		
F. Coordinate and Plan Activities with Maintenance Department	10	1	3
TOTAL	90	13	19

Summary

Senior Ecologist	90 hours@ \$160	=	\$14,400.00
Administrative/Clerical	13 hours@ \$75	=	\$975.00
GIS	19 hours@ \$90	=	\$1,710.00
	Subtotal		\$17,085.00
	(Reimbursable@ 10%)		\$1,709.00
	TOTAL		<u>\$18,794.00</u>

SECTION B

REBATE REPORT

\$5,805,000

Viera East Community Development District

(Brevard County, Florida)

Special Revenue Assessment Refunding Bonds, Series 2012

(Bank Qualified)

Dated: March 13, 2012

Delivered: March 13, 2012

Rebate Report to the Final Computation Date

May 1, 2026

Reflecting Activity To

June 30, 2023



AMTEC

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AMTEC

American Municipal Tax-Exempt Compliance

90 Avon Meadow Lane
Avon, CT 06001
(T) 860-321-7521
(F) 860-321-7581

www.amteccorp.com

September 14, 2023

Viera East Community Development District
c/o Ms. Hannah Henry
Governmental Management Services
4530 Eagle Falls Place
Tampa, FL 33619

Re: \$5,805,000 Viera East Community Development District (Brevard County, Florida), Special Revenue Assessment Refunding Bonds, Series 2012

Dear Ms. Henry:

AMTEC has prepared certain computations relating to the above referenced bond issue (the "Bonds") at the request of Viera East Community Development District (the "District").

The scope of our engagement consisted of preparing the computations shown in the attached schedules to determine the Rebtable Arbitrage as described in Section 103 of the Internal Revenue Code of 1954, Section 148(f) of the Internal Revenue Code of 1986, as amended (the "Code"), and all applicable Regulations issued thereunder. The methodology used is consistent with current tax law and regulations and may be relied upon in determining the rebate liability. Certain computational methods used in the preparation of the schedules are described in the Summary of Computational Information and Definitions.

Our engagement was limited to the computation of Rebtable Arbitrage based upon the information furnished to us by the District. In accordance with the terms of our engagement, we did not audit the information provided to us, and we express no opinion as to the completeness, accuracy or suitability of such information for purposes of calculating the Rebtable Arbitrage.

We have scheduled our next Report as of February 28, 2024. Thank you for this engagement and should you have any questions, please do not hesitate to contact us.

Very truly yours,

Michael J. Scarfo
Senior Vice President

Caitlyn C. McGovern
Assistant Vice President

SUMMARY OF REBATE COMPUTATIONS

Our computations, contained in the attached schedules, are summarized as follows:

For the May 1, 2026 Final Computation Date
Reflecting Activity from March 13, 2012 through June 30, 2023

Fund Description	Taxable Inv Yield	Net Income	Rebatable Arbitrage
Escrow Fund	0.000000%	0.00	(68,794.39)
Reserve Account	0.290258%	9,287.21	(197,771.40)
Interest Account	0.070718%	57.78	(6,675.40)
Totals	0.227263%	\$9,344.99	\$(273,241.19)
Bond Yield	4.524427%		
Rebate Computation Credits			(27,312.40)
Net Rebatable Arbitrage			\$(300,553.59)

Based upon our computations, no rebate liability exists.

SUMMARY OF COMPUTATIONAL INFORMATION AND DEFINITIONS

COMPUTATIONAL INFORMATION

1. For the purpose of computing Rebatale Arbitrage, investment activity is reflected from March 13, 2012, the date of the closing, through June 30, 2023, the Computation Period. All nonpurpose payments and receipts are future valued to the Final Computation Date of May 1, 2026.
2. Computations of yield are based on a 360-day year and semiannual compounding on the last day of each compounding interval. Compounding intervals end on a day in the calendar year corresponding to Bond maturity dates or six months prior.
3. For investment cash flow, debt service and yield computation purposes, all payments and receipts are assumed to be paid or received respectively, as shown on the attached schedules.
4. Purchase prices on investments are assumed to be at fair market value, representing an arm's length transaction.
5. During the period between March 13, 2012 and June 30, 2023, the District made periodic payments into the Bond Service Account that were used, along with the interest earned, to provide the required debt service payments.

Under Section 148(f)(4)(A), the rebate requirement does not apply to amounts in certain bona fide debt service funds. The Regulations define a bona fide debt service fund as one that is used primarily to achieve a proper matching of revenues with principal and interest payments within each bond year. The fund must be depleted at least once each bond year, except for a reasonable carryover amount not to exceed the greater of the earnings on the fund for the immediately preceding bond year or 1/12th of the principal and interest payments on the issue for the immediately preceding bond year.

We have reviewed the Bond Service Account and have determined that the funds deposited have functioned as a bona fide debt service fund and are not subject to the rebate requirement.

6. The Bonds were issued, in part, for the purpose of currently refunding the District's Special Revenue Assessment Bonds, Series 1996 (the "Refunded Bonds"), as follows:

Issue	Principal Issued	Dated	Principal Refunded	Maturities Refunded	Redemption Date	Redemption Price
1996	\$7,355,000	9/24/96	\$6,146,050	5/1/13 to 5/1/26	5/1/12	100%

For the purpose of computing Rebatale Arbitrage, a portion of the remaining proceeds of the Refunded Bonds, equal to the percentage of the principal refunded by the Bonds divided by the outstanding principal of the Refunded Bonds immediately prior to the redemption date, transferred to the Bonds on May 1, 2012, subject to rebate at the yield of the Bonds.

DEFINITIONS

7. Final Computation Date

May 1, 2026.

8. Computation Period

The period beginning on March 13, 2012, the date of the closing, and ending on June 30, 2023.

9. Bond Year

Each one-year period (or shorter period from the date of issue) that ends at the close of business on the day in the calendar year that is selected by the Issuer. If no day is selected by the Issuer before the earlier of the final maturity date of the issue or the date that is five years after the date of issue, each bond year ends at the close of business on the anniversary date of the issuance.

10. Bond Yield

The discount rate that, when used in computing the present value of all the unconditionally payable payments of principal and interest with respect to the Bonds, produces an amount equal to the present value of the issue price of the Bonds. Present value is computed as of the date of issue of the Bonds.

11. Taxable Investment Yield

The discount rate that, when used in computing the present value of all receipts of principal and interest to be received on an investment during the Computation Period, produces an amount equal to the fair market value of the investment at the time it became a nonpurpose investment.

12. Issue Price

The price determined on the basis of the initial offering price to the public at which price a substantial amount of the Bonds were sold.

13. Rebtable Arbitrage

The Code defines the required rebate as the excess of the amount earned on all nonpurpose investments over the amount that would have been earned if such nonpurpose investments were invested at the Bond Yield, plus any income attributable to the excess. Accordingly, the Regulations require that this amount be computed as the excess of the future value of all the nonpurpose receipts over the future value of all the nonpurpose payments. The future value is computed as of the Final Computation Date using the Bond Yield.

14. Funds and Accounts

The Funds and Accounts Activity used in the compilation of this Report were received from the District and US Bank, Trustee, as follows:

Account Name	Account Number
Bond Service	158459000
Temporary Interest	158459006
Renewland and Replacement	158459004
Recreational Fee	158459002
Reserve	158459003
Benefit Assessment	158459001

METHODOLOGY

Bond Yield

The methodology used to calculate the bond yield was to determine the discount rate that produces the present value of all payments of principal and interest through the maturity date of the Bonds.

Investment Yield and Rebate Amount

The methodology used to calculate the Rebatable Arbitrage, as of June 30, 2023, was to calculate the future value of the disbursements from all funds, subject to rebate, and the value of the remaining bond proceeds, at the yield on the Bonds, to May 1, 2026. This figure was then compared to the future value of the deposit of bond proceeds into the various investment accounts at the same yield. The difference between the future values of the two cash flows, on May 1, 2026, is the Rebatable Arbitrage.

\$5,805,000
Viera East Community Development District
(Brevard County, Florida)
Special Revenue Assessment Refunding Bonds, Series 2012
(Bank Qualified)
Delivered: March 13, 2012

Sources of Funds

Par Amount	\$5,805,000.00
Net Original Issue Discount	-32,690.45
Funds from Series 1996 Benefit Assessment Account	149,723.17
Funds from Series 1996 Benefit Recreation Account	200,001.74
Funds from Series 1996 Bond Service Account	2,633.31
Funds from Series 1996 Reserve Account	642,109.31
Underwriter's Discount	-87,075.00
Total	\$6,679,702.08

Uses of Funds

Escrow Fund	\$6,146,050.00
Reserve Account	280,125.00
Temporary Interest Account	149,723.17
Costs of Issuance	103,803.91
Total	\$6,679,702.08

PROOF OF ARBITRAGE YIELD

\$5,805,000
 Viera East Community Development District
 (Brevard County, Florida)
 Special Revenue Assessment Refunding Bonds, Series 2012
 (Bank Qualified)

Date	Debt Service	Present Value to 03/13/2012 @ 4.5244266157%
05/01/2012	31,520.67	31,333.20
11/01/2012	118,202.50	114,900.19
05/01/2013	443,202.50	421,289.96
11/01/2013	114,140.00	106,096.63
05/01/2014	449,140.00	408,253.83
11/01/2014	109,533.75	97,360.16
05/01/2015	454,533.75	395,079.31
11/01/2015	104,358.75	88,701.68
05/01/2016	459,358.75	381,803.38
11/01/2016	98,590.00	80,131.90
05/01/2017	463,590.00	368,460.94
11/01/2017	92,658.75	72,015.94
05/01/2018	472,658.75	359,231.76
11/01/2018	85,818.75	63,781.40
05/01/2019	480,818.75	349,444.37
11/01/2019	78,412.50	55,727.14
05/01/2020	488,412.50	339,432.20
11/01/2020	70,212.50	47,716.16
05/01/2021	495,212.50	329,099.71
11/01/2021	60,915.63	39,586.71
05/01/2022	505,915.63	321,501.95
11/01/2022	50,625.00	31,459.76
05/01/2023	520,625.00	316,373.55
11/01/2023	38,875.00	23,100.98
05/01/2024	528,875.00	307,324.94
11/01/2024	26,625.00	15,129.31
05/01/2025	546,625.00	303,741.32
11/01/2025	13,625.00	7,403.48
05/01/2026	558,625.00	296,827.67
	<hr/>	
	7,961,706.93	5,772,309.55
	<hr/>	

Proceeds Summary

Delivery date	03/13/2012
Par Value	5,805,000.00
Premium (Discount)	-32,690.45
	<hr/>
Target for yield calculation	5,772,309.55

BOND DEBT SERVICE

\$5,805,000

Viera East Community Development District
(Brevard County, Florida)

Special Revenue Assessment Refunding Bonds, Series 2012
(Bank Qualified)

Dated Date 03/13/2012
Delivery Date 03/13/2012

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
05/01/2012			31,520.67	31,520.67	31,520.67
11/01/2012			118,202.50	118,202.50	
05/01/2013	325,000	2.500%	118,202.50	443,202.50	561,405.00
11/01/2013			114,140.00	114,140.00	
05/01/2014	335,000	2.750%	114,140.00	449,140.00	563,280.00
11/01/2014			109,533.75	109,533.75	
05/01/2015	345,000	3.000%	109,533.75	454,533.75	564,067.50
11/01/2015			104,358.75	104,358.75	
05/01/2016	355,000	3.250%	104,358.75	459,358.75	563,717.50
11/01/2016			98,590.00	98,590.00	
05/01/2017	365,000	3.250%	98,590.00	463,590.00	562,180.00
11/01/2017			92,658.75	92,658.75	
05/01/2018	380,000	3.600%	92,658.75	472,658.75	565,317.50
11/01/2018			85,818.75	85,818.75	
05/01/2019	395,000	3.750%	85,818.75	480,818.75	566,637.50
11/01/2019			78,412.50	78,412.50	
05/01/2020	410,000	4.000%	78,412.50	488,412.50	566,825.00
11/01/2020			70,212.50	70,212.50	
05/01/2021	425,000	4.375%	70,212.50	495,212.50	565,425.00
11/01/2021			60,915.63	60,915.63	
05/01/2022	445,000	4.625%	60,915.63	505,915.63	566,831.26
11/01/2022			50,625.00	50,625.00	
05/01/2023	470,000	5.000%	50,625.00	520,625.00	571,250.00
11/01/2023			38,875.00	38,875.00	
05/01/2024	490,000	5.000%	38,875.00	528,875.00	567,750.00
11/01/2024			26,625.00	26,625.00	
05/01/2025	520,000	5.000%	26,625.00	546,625.00	573,250.00
11/01/2025			13,625.00	13,625.00	
05/01/2026	545,000	5.000%	13,625.00	558,625.00	572,250.00
	5,805,000		2,156,706.93	7,961,706.93	7,961,706.93

\$5,805,000
 Viera East Community Development District
 (Brevard County, Florida)
 Special Revenue Assessment Refunding Bonds, Series 2012
 (Bank Qualified)
 Escrow Fund

ARBITRAGE REBATE CALCULATION
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (4.524427%)
03/13/12	Beg Bal	-6,146,050.00	-11,566,769.30
05/01/12		6,146,050.00	11,497,974.92

05/01/26	TOTALS:	0.00	-68,794.39

ISSUE DATE:	03/13/12	REBATABLE ARBITRAGE:	-68,794.39
COMP DATE:	05/01/26	NET INCOME:	0.00
BOND YIELD:	4.524427%	TAX INV YIELD:	0.000000%

\$5,805,000
Viera East Community Development District
(Brevard County, Florida)
Special Revenue Assessment Refunding Bonds, Series 2012
(Bank Qualified)
Reserve Account

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (4.524427%)
03/13/12	Beg Bal	-280,125.00	-527,190.84
05/15/15		241.49	394.35
05/01/18		1,322.36	1,891.44
11/01/18		364.86	510.33
05/01/19		417.17	570.59
11/01/19		388.38	519.46
05/01/20		212.59	278.05
11/02/20		21.83	27.92
05/03/21		6.94	8.68
11/01/21		7.06	8.63
11/01/22		197.59	231.08
05/03/23		2,815.14	3,218.72
06/30/23	MMkt Bal	282,559.74	320,787.17
06/30/23	MMkt Acc	857.06	973.01

05/01/26	TOTALS:	9,287.21	-197,771.40

ISSUE DATE:	03/13/12	REBATABLE ARBITRAGE:	-197,771.40
COMP DATE:	05/01/26	NET INCOME:	9,287.21
BOND YIELD:	4.524427%	TAX INV YIELD:	0.290258%

\$5,805,000
Viera East Community Development District
(Brevard County, Florida)
Special Revenue Assessment Refunding Bonds, Series 2012
(Bank Qualified)
Interest Account

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (4.524427%)
03/13/12	Beg Bal	-149,723.17	-281,776.65
05/01/12		31,520.67	58,968.59
11/01/12		112,987.55	206,700.09
05/01/13		5,272.64	9,432.42
11/01/13		0.09	0.16

05/01/26	TOTALS:	57.78	-6,675.40

ISSUE DATE:	03/13/12	REBATABLE ARBITRAGE:	-6,675.40
COMP DATE:	05/01/26	NET INCOME:	57.78
BOND YIELD:	4.524427%	TAX INV YIELD:	0.070718%

\$5,805,000
Viera East Community Development District
(Brevard County, Florida)
Special Revenue Assessment Refunding Bonds, Series 2012
(Bank Qualified)
Rebate Computation Credits

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (4.524427%)
03/13/13		-1,590.00	-2,861.43
03/13/14		-1,620.00	-2,787.86
03/13/15		-1,650.00	-2,715.24
03/13/16		-1,650.00	-2,596.44
03/13/17		-1,670.00	-2,512.93
03/13/18		-1,700.00	-2,446.15
03/13/19		-1,730.00	-2,380.40
03/13/20		-1,760.00	-2,315.72
03/13/21		-1,780.00	-2,239.56
03/13/22		-1,830.00	-2,201.73
03/13/23		-1,960.00	-2,254.96

05/01/26	TOTALS:	-18,940.00	-27,312.40

ISSUE DATE: 03/13/12 REBATABLE ARBITRAGE: -27,312.40
COMP DATE: 05/01/26
BOND YIELD: 4.524427%

SECTION C



AMTEC

American Municipal Tax-Exempt Compliance

90 Avon Meadow Lane
Avon, CT 06001
(T) 860-321-7521
(F) 860-321-7581

www.amteccorp.com

Client: Viera East Community Development District
c/o Ms. Hannah Henry
Governmental Management Services
4530 Eagle Falls Place
Tampa, FL 33619

Invoice No. 4540-09-23

Date: September 14, 2023

For Professional Services:

Issue	Service	Fee
\$5,805,000 Viera East Community Development District (Brevard County, Florida), Special Revenue Assessment Refunding Bonds, Series 2012	Rebate Report & Opinion	\$450
Total		\$450

PLEASE UPDATE YOUR RECORDS TO REFLECT OUR NEW BANK ACCOUNT NUMBER.

Please remit the total due to AMTEC (Tax ID: 06-1308917):

ACH/Wiring Instructions : Webster Bank
 ABA Routing Number : **211170101**
 AMTEC Account Number : **4776372200**

Please notify AMTEC at info@amteccorp.com upon completing the transaction.

SECTION VI

SECTION A

Viera East CDD Action Items
9/28/2023

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			Annual Newsletter
3	Parking Lot Paving	Showe/Robb	Ongoing	1/12/23	10/1/23		Contract on August 2023 Agenda
4	Driving Range Parking	Moller	Ongoing	3/9/23			Jim working with VEGDA

SECTION VIII

SECTION A

Viera East
Community Development District
 Check Register Summary
 August 18, 2023 through September 20, 2023

Fund	Date	Check #'s	Amount
<i>General Fund</i>			
	8/24/23	4778-4781	\$ 7,948.80
	8/31/23	4782-4790	\$ 4,933.15
	9/14/23	4791-4799	\$ 30,921.89
		<u>Sub-Total</u>	<u>\$ 43,803.84</u>
<i>Capital Reserve</i>			
			\$ -
		<u>Sub-Total</u>	<u>\$ -</u>
<i>Golf Course</i>			
	8/24/23	31007-31018	\$ 30,545.49
	8/28/23	31019	\$ 690.72
	8/31/23	31020-31053	\$ 32,888.04
	9/14/23	31054-31076	\$ 23,136.98
		<u>Sub-Total</u>	<u>\$ 87,261.23</u>
Total			\$ 131,065.07

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
8/24/23	00034	8/14/23	112086 A	202308	340	53800	47300		CITY OF COCOA	*	190.97	190.97	004778
8/24/23	00195	8/17/23	3142992	202308	320	53800	34100		ECOLAB PEST ELIMINATION DIV	*	429.29	429.29	004779
8/24/23	00212	8/15/23	9661740	202308	340	53800	47400		TIAA COMMERCIAL FINANCE, INC.	*	2,298.44	2,298.44	004780
8/24/23	00259	7/11/23	30 VECDD	202307	320	53800	48000		UNIQUE WEBB CONSULTING	*	2,522.70	5,030.10	004781
		8/12/23	31 VECDD	202308	320	53800	48000			*	2,507.40		
8/31/23	00229	8/08/23	741	202308	320	53800	48000		COCOA BEACH REGIONAL CHAMBER OF	*	100.00	100.00	004782
8/31/23	00286	8/17/23	9743950	202308	320	53800	41000		FUSION, LLC	*	1,332.86	1,332.86	004783
8/31/23	00286	8/17/23	9743950	202308	320	53800	41000		FUSION, LLC	*	540.00	540.00	004784
8/31/23	00292	8/31/23	09232023	202308	300	15500	10000		LACEY CONNELLY	*	150.00	150.00	004785
8/31/23	00251	8/27/23	REIMB 08	202308	340	53800	46000		PEDRO LOPEZ	*	123.30	153.20	004786
		8/27/23	REIMB 08	202308	300	13100	10000			*	29.90		
8/31/23	00196	8/22/23	17WR8990	202308	340	53800	46000		RING POWER CORPORATION	*	400.18	400.18	004787
8/31/23	00626	8/29/23	1808690	202307	310	51300	31500		SHUTTS & BOWEN LLP	*	1,680.00	1,680.00	004788

VIER --VIERA EAST-- SSZOZDA

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
8/31/23	00289	8/31/23	09092023	202308	300-15500-10000		SYDNEY TAYLOR	*	150.00	150.00	004789
8/31/23	00188	8/03/23	30900567	202308	340-53800-54100		UNIFORMS 8.3.23	*	70.43		
		8/10/23	30900586	202308	340-53800-54100		UNIFORMS 8.10.23	*	80.31		
		8/17/23	30900605	202308	340-53800-54100		UNIFORMS 8.17.23	*	115.55		
		8/24/23	30900624	202308	340-53800-54100		UNIFORMS 8.24.23	*	80.31		
		8/31/23	30900641	202308	340-53800-54100		UNIFORMS 8.31.23	*	80.31		
							UNIFIRST CORPORATION			426.91	004790
9/14/23	00285	8/31/23	1410	202308	340-53800-47300		GRASS CUTTING	*	1,800.00		
							A NEW LIFE LAWN CARE & MORE			1,800.00	004791
9/14/23	00040	9/01/23	451199	202308	330-53800-47200		MONTHLY SERVICES	*	9,168.40		
							ECOR INDUSTRIES, INC.			9,168.40	004792
9/14/23	00126	9/01/23	458	202309	310-51300-34000		MANAGEMENT FEES SEPT23	*	8,879.75		
		9/01/23	458	202309	310-51300-35100		INFORMATION TECH SEPT23	*	364.83		
		9/01/23	458	202309	310-51300-31700		DISSEMINATION SVC SEPT23	*	83.33		
		9/01/23	458	202309	310-51300-42500		COPIES	*	199.80		
							GOVERNMENTAL MANAGEMENT SERVICES			9,527.71	004793
9/14/23	00209	9/08/23	69	202309	340-53800-47300		REMOVE AND CUT PINES	*	700.00		
							LELAND'S TREE SERVICE			700.00	004794
9/14/23	00246	8/29/23	20755063	202308	340-53800-54500		FIRE AND BURGLARY ALARMS	*	511.54		
							MARLIN BUSINESS BANK			511.54	004795
9/14/23	00269	9/07/23	1585	202309	330-53800-49000		STORM WATER SYSTEM	*	5,000.00		
							ROBB & TAYLOR ENGINEERING SOLUTIONS			5,000.00	004796

VIER --VIERA EAST-- SSZOZDA

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
9/14/23	00078	8/31/23	184121	202308 340-53800-46000		PREMIUM BELT	*	12.99		
						ROCKLEDGE MOWER & SERVICE			12.99	004797
9/14/23	00188	9/07/23	30900622	202309 340-53800-54100		UNIFORMS 9/7/23	*	80.31		
		9/14/23	30900680	202309 340-53800-47100		UNIFORMS 9/14/23	*	80.31		
						UNIFIRST CORPORATION			160.62	004798
9/14/23	00131	8/25/23	7037663	202308 310-51300-31900		TRUSTEE FEES	*	4,040.63		
						U.S. BANK			4,040.63	004799
								TOTAL FOR BANK A	43,803.84	
								TOTAL FOR REGISTER	43,803.84	

VIER --VIERA EAST-- SSZOZDA

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
8/24/23	00782	8/21/23	17403 MATS	202308	320-57200	-51100			*	95.25		
A LINEN CONNECTION											95.25	031007
8/24/23	00091	8/18/23	INV05734 BALL MARKERS	202308	300-14200	-10000			*	626.90		
AHEAD LLC											626.90	031008
8/24/23	01380	8/24/23	1906 INTERNET TROUBLESHOOTING	202308	320-57200	-54500			*	285.00		
BLACK HOLE MAKERS LLC											285.00	031009
8/24/23	01550	8/17/23	872081 BREAD	202308	300-14100	-10000			*	93.50		
CHUCK INDEPENDENT BREAD DIST, LLC											93.50	031010
8/24/23	00024	8/14/23	112664 A 2300 CLUBHOUSE DR	202308	320-57200	-43000			*	173.02		
		8/14/23	112664 A 2300 CLUBHOUSE DR	202308	330-57200	-43000			*	173.02		
		8/14/23	112664 A 2300 CLUBHOUSE DR	202308	340-57200	-43000			*	173.03		
		8/14/23	70192 AU 5800 MURRELL RD	202308	390-57200	-43000			*	566.55		
CITY OF COCOA UTILITIES											1,085.62	031011
8/24/23	99999	8/24/23	VOID VOID CHECK	202308	000-00000	-00000			C	.00		
*****INVALID VENDOR NUMBER*****											.00	031012
8/24/23	01324	8/16/23	08162023 AMAZON PRIME	202308	320-57200	-34100			*	15.13		
		8/16/23	08162023 CRICKET WIRELESS	202308	320-57200	-41000			*	254.00		
		8/16/23	08162023 AMAZON PRIME	202308	320-57200	-34100			*	179.00		
		8/16/23	08162023 HULU SUBSCRIPTION	202308	320-57200	-41000			*	79.27		
		8/16/23	08162023 SPORT DRINKS	202308	300-14200	-10000			*	83.49		
		8/16/23	08162023 PRO FLY MORE KIT PLUS	202308	300-13100	-10000			*	249.00		
		8/16/23	08162023 PRO FLY CASE & MEMORY CAR	202308	300-13100	-10000			*	64.58		
		8/16/23	08162023 DJI MINI 3 PRO	202308	300-13100	-10000			*	909.00		

VIER --VIERA EAST-- SSZOZDA

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
8/16/23		08162023	202308	300-13100-10000					K CUPS	*	189.00		
8/16/23		08162023	202308	300-13100-10000					PEDIALYTE POPS	*	43.95		
8/16/23		08162023	202308	390-57200-49800					KEYBOARD DRAWER	*	39.84		
8/16/23		08162023	202308	340-57200-51100					TRASH CANS	*	72.97		
8/16/23		08162023	202308	300-13100-10000					VACUUM CLEANER	*	169.98		
8/16/23		08162023	202308	300-13100-10000					PIZZA FOR STAFF	*	165.49		
8/16/23		08162023	202308	300-13100-10000					MAINTENANCE SUPPLIES	*	21.96		
8/16/23		08162023	202308	300-13100-10000					LED LIGHT BULBS	*	223.96		
8/16/23		08162023	202308	300-13100-10000					LITTER PICK UP BAGS	*	100.00		
8/16/23		08162023	202308	300-13100-10000					WATER DISPENSER	*	59.56		
REGIONS BANK												2,920.18	031013
8/24/23	01369	4/13/22	6889554	202204	300-14200-10000				CREDIT BALL:Z STARXV	*	364.56-		
		8/17/23	7613683	202308	300-14200-10000				GOLF BALLS	*	1,137.50		
SRIXON/CLEVELAND GOLF/XXIO												772.94	031014
8/24/23	00130	8/09/23	52248853	202308	330-57200-51050				PAPER	*	104.66		
		8/09/23	52248853	202308	300-14100-10200				BEV	*	55.75		
		8/09/23	52248853	202308	300-14100-10000				FOOD	*	775.34		
		8/09/23	52248853	202308	330-57200-43100				FUEL	*	5.90		
		8/16/23	52250366	202308	300-14100-10200				BEV	*	36.95		
		8/16/23	52250366	202308	330-57200-51050				PAPER	*	119.28		
		8/16/23	52250366	202308	300-14100-10000				FOOD	*	1,406.50		
		8/16/23	52250366	202308	330-57200-43100				FUEL	*	5.90		
		8/23/23	52251853	202308	300-14100-10200				BEV	*	351.59		

VIER --VIERA EAST-- SSZOZDA

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
8/23/23		52251853	202308	330-57200-51050		*	41.57		
		PAPER							
8/23/23		52251853	202308	300-14100-10000		*	853.55		
		FOOD							
8/23/23		52251853	202308	330-57200-43100		*	5.90		
		FUEL							
					SYSO			3,762.89	031015
8/24/23	01512	8/14/23	8459951	202308	350-57200-46100	*	6,552.90		
			2020		EZGO RXV				
8/14/23		8459951	202308	390-57200-54600		*	6,541.14		
		TORO TURF EQUIPMENT							
8/14/23		8459951	202308	390-57200-54600		*	2,057.78		
		2022 FMV TORO PACKAGE							
8/14/23		8459951	202308	390-57200-54600		*	726.47		
		2022 CUSHMAN HAULER							
8/14/23		8459951	202308	390-57200-54600		*	3,368.46		
		TORO TURF EQUIPMENT							
8/14/23		8459951	202308	350-57200-46100		*	355.00		
		2021 CUSHMAN REFRESHER							
					THE HUNTINGTON NATIONAL BANK			19,601.75	031016
8/24/23	01558	8/12/23	50262944	202308	390-57200-54600	*	652.46		
			COMPACT TRACTOR						
					WELLS FARGO FINANCIAL LEASING, INC.			652.46	031017
8/24/23	01629	9/01/23	SUP00325	202309	320-57200-54000	*	649.00		
			CLUB CADDIE MAINT FEE						
					CLUB CADDIE			649.00	031018
8/28/23	00032	8/25/23	37265619	202308	300-14100-10200	*	690.72		
			BEVERAGES						
					COCA-COLA BEVERAGES FLORIDA LLC			690.72	031019
8/31/23	00782	8/28/23	17810	202308	330-57200-51100	*	101.81		
			MAT EXCHANGE						
					A LINEN CONNECTION			101.81	031020
8/31/23	01413	8/21/23	91637797	202308	300-14200-10000	*	1,659.43		
			FOOTJOY POLO- FANCY						
					ACUSHNET COMPANY			1,659.43	031021
8/31/23	00448	8/10/23	IO617581	202308	390-57200-46000	*	202.60		
			BUSTER A/15						
					ATCO INTERNATIONAL			202.60	031022

VIER --VIERA EAST-- SSZOZDA

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
8/31/23	00987	8/25/23	28255	202308 320-57200-48000	1/6 PAGE AD VIERA VOICE	*	330.00		
		8/25/23	28256	202308 320-57200-48000	1/4 PAGE AD VIERA VOICE	*	433.50		
								763.50	031023
8/31/23	01639	8/22/23	488	202308 390-57200-43000	RECLAIMED WATER 23-24	*	500.00		
								500.00	031024
8/31/23	01550	8/22/23	872083	202308 300-14100-10000	BREAD DELIVERY 8.22	*	103.75		
								103.75	031025
8/31/23	00024	8/16/23	141774 A	202308 320-57200-43000	4563 BRAYWICK CT	*	75.35		
								75.35	031026
8/31/23	01388	8/22/23	AR991938	202308 390-57200-54600	COPIER LEASE & COPY COUNT	*	175.96		
								175.96	031027
8/31/23	01594	6/02/23	18320	202306 310-57200-45000	UPDATED LEASED EQUIPMENT	*	145.00		
								145.00	031028
8/31/23	00587	8/18/23	708560	202308 390-57200-46110	ULTRA LOW DIESEL GOLF	*	818.23		
		8/18/23	708560	202308 300-13100-10000	ULTRA LOW DIESEL GENERAL	*	403.01		
		8/18/23	708561	202308 390-57200-46110	90 NON ETHANOL GOLF	*	1,142.64		
		8/18/23	708561	202308 300-13100-10000	90 NON ETHANOL GENERAL	*	562.80		
								2,926.68	031029
8/31/23	00097	5/26/23	291046	202308 300-14200-10000	SCORECARDS	*	667.08		
								667.08	031030
8/31/23	00564	8/23/23	52480	202308 390-57200-47300	BIN C TOPDRESS	*	1,009.38		
								1,009.38	031031
8/31/23	01417	8/04/23	INV00080	202308 340-57200-54000	JULY & AUG GOLF365 POS	*	400.00		
								400.00	031032

VIER --VIERA EAST-- SSZOZDA

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
8/31/23	01532	8/31/23	2-222383	202308	300	15500	10000		JANI-KING OF ORLANDO	*	2,593.00	2,593.00	031033
			SEPT23						CLEANING SERVICES				
8/31/23	01611	8/29/23	10203940	202308	320	57200	46000		KINGS AC & REFRIGERATION	*	818.85	818.85	031034
			SERVICE CALL-						BURNT WIRES				
8/31/23	01628	8/17/23	9432	202308	390	57200	49000		NO WORRIES LAWN CARE	*	2,600.00	2,600.00	031035
			REMOVAL						PALM TREES & PINE				
8/31/23	00504	8/18/23	14102	202308	390	57200	46000		PIRTEK SPACE COAST	*	490.00	490.00	031036
			CYLINDER REPAIR										
8/31/23	00127	8/17/23	661566	202308	390	57200	46000		PRECISION	*	1,927.66	1,927.66	031037
			TIRES, GLOVES, GEARCASE,										
8/31/23	00808	8/30/23	36911	202308	300	10100	11000		PETTY CASH	*	350.00	350.00	031038
			REPLENISH-						CASH TIPS				
8/31/23	01324	8/22/23	1087	202308	320	57200	51100		REGIONS BANK	*	82.37		
			AUG						BOLT CUTTERS				
		8/22/23	1087	202308	300	14100	10001		SAMS- SNACKS	*	144.77		
		8/22/23	1087	202308	300	14100	10000		FOOD- WINN DIXIE & SAMS	*	502.64		
8/31/23	00603	8/17/23	183444	202308	390	57200	51200		ROCKLEDGE MOWER & SERVICE	*	654.92	714.86	031040
			HAND HELD BLOWERS & SUPPL										
		8/29/23	184016	202308	390	57200	46000		CARBURETOR & LEVER	*	59.94		
8/31/23	01554	8/31/23	09012023	202308	300	15500	10000		ROCKSTAR KARAOKE ENTERTAINMENT LLC	*	300.00	300.00	031041
			TRIVIA 9/1/2023										
8/31/23	01554	8/31/23	09082023	202308	300	15500	10000		ROCKSTAR KARAOKE ENTERTAINMENT LLC	*	300.00	300.00	031042
			TRIVIA 9/8/2023										

VIER --VIERA EAST-- SSZOZDA

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
8/31/23	01554	8/31/23	09152023	202308 300-15500-10000	TRIVIA 9/15/23 ROCKSTAR KARAOKE ENTERTAINMENT LLC	*	300.00	300.00	031043
8/31/23	01554	8/31/23	09222023	202308 300-15500-10000	TRIVIA 9/22/2023 ROCKSTAR KARAOKE ENTERTAINMENT LLC	*	300.00	300.00	031044
8/31/23	01554	8/31/23	09292023	202308 300-15500-10000	TRIVIA 9/29/2023 ROCKSTAR KARAOKE ENTERTAINMENT LLC	*	300.00	300.00	031045
8/31/23	01334	8/18/23	13362636	202308 390-57200-47500	HERBICIDE & INSECTICIDE SITEONE LANDSCAPE SUPPLY, LLC	*	178.45	178.45	031046
8/31/23	01210	8/26/23	80714141	202308 320-57200-51000	8.5X11 COPY CS STAPLES ADVANTAGE	*	54.99	54.99	031047
8/31/23	00130	8/30/23	52253337	202308 330-57200-51050	PAPER SUPPLIES	*	237.09		
		8/30/23	52253337	202308 300-14100-10200	BEVERAGES	*	484.14		
		8/30/23	52253337	202308 300-14100-10000	FOOD	*	1,712.40		
		8/30/23	52253337	202308 300-21700-10000	SALES TAX	*	4.08		
		8/30/23	52253337	202308 330-57200-43100	FUEL	*	5.90		
					SYSKO			2,443.61	031048
8/31/23	00807	8/17/23	30900605	202308 390-57200-54100	UNIFORMS 8.17.23	*	196.51		
		8/24/23	30900624	202308 390-57200-54100	UNIFORMS 8.24.23	*	320.09		
					UNIFIRST CORPORATION			516.60	031049
8/31/23	00068	8/24/23	9223648-	202308 320-57200-34100	8 YD PICKUP 3X WEEK	*	700.94		
		8/24/23	9223980-	202308 390-57200-47900	6 YD PICKUP 1X WEEK	*	213.03		
					WASTE MANAGEMENT			913.97	031050
8/31/23	00529	8/15/23	39176694	202308 390-57200-47100	IRRIGATION SERVICE CALL	*	656.20		

VIER --VIERA EAST-- SSZOZDA

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
8/21/23		41157012	202308	390-57200-46000			STEERING PUMP	*	1,050.63		
8/22/23		41157359	202308	390-57200-47100			IRRIGATION CONV 1.5 PC	*	1,205.06		
8/24/23		41158023	202308	390-57200-46000			CARRIER FRAME ASM	*	1,306.34		
8/24/23		41158024	202308	390-57200-46000			SHAFT, BLADE SERVICE, CAR	*	1,205.94		
WESCO TURF, INC.										5,424.17	031051
8/31/23	01524	8/18/23	46	202308	330-57200-12005		MANAGEMENT AUG 16-31	*	2,708.33		
JEFFREY SPENCER										2,708.33	031052
8/31/23	01533	8/31/23	AUG23 MI	202308	320-57200-40000		AUG23 MILEGAE	*	193.23		
PEDRO LOPEZ										193.23	031053
9/14/23	00782	9/04/23	18207	202309	330-57200-51100		MATS	*	95.25		
		9/11/23	18616	202309	330-57200-51100		MATS	*	101.81		
A LINEN CONNECTION										197.06	031054
9/14/23	01485	8/22/23	91638680	202308	300-14200-10000		HATS	*	468.00		
		9/06/23	91647802	202309	300-14200-10000		SHIRTS	*	697.50		
ACUSHNET COMPANY										1,165.50	031055
9/14/23	01550	9/02/23	872986	202309	300-14100-10000		BREAD	*	132.80		
		9/05/23	872980	202309	300-14100-10000		BREAD	*	137.70		
		9/12/23	972090A	202309	300-14100-10000		BREAD	*	110.70		
CHUCK INDEPENDENT BREAD DIST, LLC										381.20	031056
9/14/23	00076	9/01/23	8053 AUG	202308	330-57200-43100		2300 CLUBHOUSE DR	*	611.39		
FLORIDA CITY GAS										611.39	031057
9/14/23	00587	9/05/23	708208	202309	390-57200-46100		ULTRA LOW SULFUR DIESEL	*	825.55		
		9/05/23	708208	202309	300-13100-10000		ULTRA LOW SULFUR DIESEL	*	406.61		

VIER --VIERA EAST-- SSZOZDA

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		9/05/23	708209	202309 390-57200-46100		*	1,020.48		
			90 NON ETHANOL						
		9/05/23	708209	202309 300-13100-10000		*	502.62		
			90 NON ETHANOL						
					GLOVER OIL COMPANY INC			2,755.26	031058
9/14/23	00564	8/31/23	52513	202308 390-57200-47300		*	1,141.61		
			COMPLUS COARSE						
					GOLF SPECIALTIES, INC.			1,141.61	031059
9/14/23	01417	9/06/23	INV00081	202309 340-57200-54000		*	200.00		
			GOLF365 PREMIER						
					GOLFNOW			200.00	031060
9/14/23	01372	9/04/23	34801857	202309 320-57200-34100		*	120.31		
			INSURANCE						
		9/04/23	34801857	202309 300-13100-10000		*	120.32		
			INSURANCE						
					GREAT AMERICA FINANCIAL SVCS			240.63	031061
9/14/23	01071	9/01/23	459	202309 310-57200-31700		*	83.33		
			DISSEMINATION SVC SEPT23						
					GOVERNMENTAL MANAGEMENT SERVICES			83.33	031062
9/14/23	01524	9/06/23	0047	202309 330-57200-12005		*	2,708.33		
			TAVERN MANAGEMENT						
					JEFFREY SPENCER			2,708.33	031063
9/14/23	01358	8/31/23	00112901	202308 390-57200-54200		*	38.39		
			CYLINDER RENTAL						
					NEXAIR, LLC			38.39	031064
9/14/23	01640	9/11/23	09112023	202309 300-20300-10000		*	1,625.33		
			REFUND MEMBERSHIP						
					PAULA WEBB			1,625.33	031065
9/14/23	00504	8/29/23	SC-T0001	202308 390-57200-46000		*	181.12		
			HYDRAULIC HOSE						
					PIRTEK SPACE COAST			181.12	031066
9/14/23	00694	8/30/23	662091	202308 390-57200-46000		*	186.40		
			BELT STARTER						
		8/30/23	662125	202308 390-57200-46000		*	486.12		
			TRIMMER HEAD						
					PRECISION SMALL ENGINE CO., INC.			672.52	031067

VIER --VIERA EAST-- SSZOZDA

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
9/14/23	01641	9/06/23	11508	202309	330	57200	46000		GREASE TRAPS RAMAGE PLUMBING & SEPTIC	*	575.00	575.00	031068
9/14/23	01324	8/25/23	08252023	202308	300	14200	10000		WINN-DIXIE REGIONS BANK	*	111.96	111.96	031069
9/14/23	01334	8/23/23	13352875	202308	390	57200	51100		REGULATION PUTTING CUP SITEONE LANDSCAPE SUPPLY, LLC	*	1,492.12	1,492.12	031070
9/14/23	00130	9/06/23	52255083	202309	330	57200	51050		PAPER	*	77.61		
		9/06/23	52255083	202309	330	57200	43100		FUEL	*	5.90		
		9/06/23	52255083	202309	300	14100	10000		FOOD	*	1,241.72		
		9/13/23	52256588	202309	330	57200	51050		FOOD	*	112.40		
		9/13/23	52256588	202309	300	14100	10000		BEV	*	853.61		
		9/13/23	52256588	202309	330	57200	43100		FUEL	*	5.90		
									SYSCO			2,297.14	031071
9/14/23	01512	8/29/23	8485469	202308	390	57200	54600		TORO REELMASTER	*	1,065.98		
		8/29/23	8485469	202308	390	57200	54600		2022 CUSHMAN SHUTTLE	*	242.06		
		9/07/23	8498733	202309	390	57200	54600		CUSHMAN HAULER	*	90.72		
									THE HUNTINGTON NATIONAL BANK			1,398.76	031072
9/14/23	01588	9/05/23	5060	202309	390	57200	47500		RIGHTLINE SULFENCORE	*	2,076.00		
									TURF SOLUTIONS OF FLORIDA INC			2,076.00	031073
9/14/23	01207	9/08/23	002927	202309	390	57200	49300		TURF/PRO CLOUD	*	1,695.00		
									TRIGON TURF SCIENCES, LLC			1,695.00	031074
9/14/23	00807	8/31/23	30900641	202308	390	57200	54100		UNIFORMS 8/31/23	*	197.34		
									UNIFIRST CORPORATION			197.34	031075

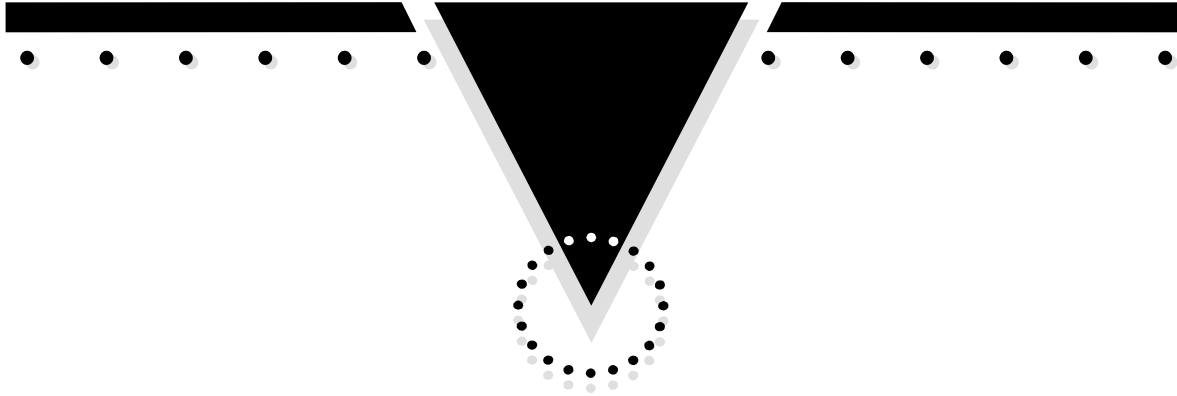
VIER --VIERA EAST-- SSZOZDA

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
9/14/23	00117	9/05/23 41159738	202309 390-57200-46000		FAN & CANOPY	*	1,248.00	
		9/06/23 41160081	202309 390-57200-46000		MVP KITS FLYER	*	43.99	
								1,291.99 031076

							TOTAL FOR BANK B	87,261.23
							TOTAL FOR REGISTER	87,261.23

VIER --VIERA EAST-- SSZOZDA

SECTION B



**Viera East
Community Development
District**

Unaudited Financial Reporting

August 31, 2023



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Viera East
Community Development District
 Combined Balance Sheet
 August 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>
Assets						
Operating Account	\$451,443	\$1,097,553	---	---	\$661,347	\$2,210,343
Accounts Receivable	---	---	---	---	\$275	\$275
Due From Golf Course	\$10,090	---	---	---	---	\$10,090
Due From General Fund	---	\$4,422	---	---	\$97,414	\$101,836
Due from Other	---	---	---	---	\$8,518	\$8,518
Due from Capital Projects	---	\$271,891	---	---	---	\$271,891
Inventory - Pro Shop	---	---	---	---	\$54,125	\$54,125
Inventory - Hook and Eagle	---	---	---	---	\$37,959	\$37,959
Investments:						
State Board	---	\$128,139	---	---	---	\$128,139
Benefit Assessment- Series 2012	---	---	---	---	\$435	\$435
Reserve - Series 2012	---	---	---	---	\$284,475	\$284,475
Bond Service- Series 2012	---	---	---	---	\$2,826	\$2,826
Recreation Fees	---	---	---	---	\$82,530	\$82,530
Reserve- Series 2020	---	---	\$238,234	---	---	\$238,234
Temporary Interest Series 2020	---	---	\$343	---	---	\$343
Bond Service- Series 2020	---	---	\$92,932	---	---	\$92,932
Project- Series 2020	---	---	---	\$610,879	---	\$610,879
Improvements (Net of Depreciation)	---	---	---	---	\$1,049,580	\$1,049,580
Prepaid Expenses- Debt	---	---	---	---	\$39,167	\$39,167
Prepaid Expenses- Operations	\$8,325	---	---	---	\$17,190	\$25,515
Total Assets	\$469,858	\$1,502,005	\$331,509	\$610,879	\$2,335,840	\$5,250,091
Liabilities						
Accounts Payable	\$15,534	\$0	---	---	\$5,706	\$21,240
Accrued Expenses	\$0	---	---	---	\$500	\$500
Deferred Revenue- Season Advance	---	---	---	---	\$32,702	\$32,702
Deferred Revenue- Special Assessments O&M	---	---	---	---	\$1,519	\$1,519
Deferred Revenue- Special Assessments Debt	---	---	---	---	\$65,608	\$65,608
Deposit-Divots Grill	---	---	---	---	\$1,814	\$1,814
Due to General Fund	---	---	---	---	\$10,090	\$10,090
Accrued Interest Payable	---	---	---	---	\$60,926	\$60,926
Sales Tax Payable	---	---	---	---	\$32,338	\$32,338
Event Deposits	---	---	---	---	\$9,379	\$9,379
Due to Golf Course	\$97,414	---	---	---	---	\$97,414
Due to Capital Reserve	\$4,422	---	---	\$271,891	---	\$276,314
Accrued Payroll Payable	\$13,312	---	---	---	\$5,936	\$19,249
Bonds Payable - Series 2012	---	---	---	---	\$2,025,000	\$2,025,000
Bond Discount	---	---	---	---	(\$11,134)	(\$11,134)
Deferred Loss	---	---	---	---	(\$107,068)	(\$107,068)
Fund Equity						
Net Assets	---	---	---	---	\$202,522	\$202,522
Fund Balances						
Assigned - First Quarter	\$176,000	---	---	---	---	\$176,000
Nonspendable - Prepaid Expense	\$8,325	---	---	---	---	\$8,325
Unassigned	\$154,851	---	---	---	---	\$154,851
Assigned- Capital Reserve Fund	---	\$1,502,005	---	---	---	\$1,502,005
Restricted for Capital Projects	---	---	---	\$338,988	---	\$338,988
Restricted for Debt Service	---	---	\$331,509	---	---	\$331,509
Total Liabilities, Fund Equity, Other	\$469,858	\$1,502,005	\$331,509	\$610,879	\$2,335,840	\$5,250,091

Viera East

Community Development District

General Fund
Statement of Revenues & Expenditures
For Period Ending August 31, 2023

	Adopted Budget	Prorated Budget 8/31/23	Actual 8/31/23	Variance
--	-------------------	----------------------------	-------------------	----------

Revenues

Maintenance Assessments	\$1,378,973	\$1,378,973	\$1,378,973	\$0
Golf Course Administrative Services	\$56,280	\$51,590	\$51,590	\$0
Donations for Park Material	\$5,000	\$4,583	\$0	(\$4,583)
Miscellaneous Income- Farmers Market	\$20,000	\$18,333	\$25,351	\$7,018
Interest Income	\$100	\$92	\$1	(\$90)

Total Revenues

	\$1,460,353	\$1,453,571	\$1,455,916	\$2,345
--	--------------------	--------------------	--------------------	----------------

Administrative Expenditures

Supervisors Fees	\$30,519	\$27,976	\$23,992	\$3,984
Engineering Fees	\$5,000	\$4,583	\$1,288	\$3,295
Attorney's Fees	\$20,000	\$18,333	\$14,146	\$4,188
Dissemination	\$1,000	\$917	\$917	\$0
Trustee Fees	\$5,600	\$5,133	\$4,041	\$1,093
Annual Audit	\$6,500	\$5,958	\$8,958	(\$3,000)
Collection Agent	\$2,500	\$2,292	\$2,292	\$0
Management Fees	\$106,557	\$97,678	\$97,677	\$0
Postage	\$1,500	\$1,375	\$1,195	\$180
Printing & Binding	\$3,500	\$3,208	\$780	\$2,428
Insurance- Liability	\$9,607	\$8,806	\$8,079	\$728
Legal Advertising	\$1,500	\$1,375	\$2,055	(\$680)
Other Current Charges	\$1,500	\$1,375	\$610	\$765
Office Supplies	\$1,500	\$1,375	\$506	\$869
Dues & Licenses	\$175	\$175	\$175	\$0
Information Technology	\$4,378	\$4,013	\$4,013	(\$0)

Total Administrative

	\$201,336	\$184,572	\$170,722	\$13,851
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Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending August 31, 2023

	Adopted Budget	Prorated Budget 8/31/23	Actual 8/31/23	Variance
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Operating Expenditures

Salaries	\$159,817	\$146,499	\$144,433	\$2,066
Administration Fee	\$1,354	\$1,241	\$976	\$265
FICA Expense	\$12,226	\$11,207	\$11,418	(\$211)
Health Insurance	\$23,159	\$21,229	\$13,770	\$7,459
Workers Compensation	\$3,132	\$2,871	\$2,171	\$700
Unemployment	\$1,078	\$988	\$581	\$407
Other Contractual	\$12,000	\$11,000	\$8,024	\$2,976
Marketing- Lifestyle/Amenities	\$18,000	\$16,500	\$33,161	(\$16,661)
Training	\$500	\$458	\$225	\$233
Uniforms	\$500	\$458	\$263	\$195
Bonus Program	\$0	\$0	\$40,166	(\$40,166)
Total Operating	\$231,766	\$212,452	\$255,187	(\$42,735)

Maintenance Expenditures

Canal Maintenance	\$14,000	\$12,833	\$9,990	\$2,844
Lake Bank Restoration	\$30,000	\$27,500	\$0	\$27,500
Environmental Services	\$20,000	\$18,333	\$3,037	\$15,297
Water Management System	\$115,000	\$105,417	\$112,972	(\$7,556)
Midge Control	\$10,000	\$9,167	\$0	\$9,167
Contingencies	\$2,000	\$1,833	\$1,650	\$183
Fire Line Maintenance	\$3,500	\$3,208	\$0	\$3,208
Basin Repair	\$3,000	\$2,750	\$57	\$2,693
Total Maintenance	\$197,500	\$181,042	\$127,705	\$53,336

Viera East

Community Development District

General Fund
Statement of Revenues & Expenditures
For Period Ending August 31, 2023

	Adopted Budget	Prorated Budget 8/31/23	Actual 8/31/23	Variance
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Grounds Maintenance Expenditures

Salaries	\$176,074	\$161,401	\$149,211	\$12,190
Administrative Fees	\$3,010	\$2,759	\$1,874	\$885
FICA	\$13,970	\$12,806	\$11,846	\$960
Health Insurance	\$31,692	\$29,051	\$18,826	\$10,225
Workers Compensation	\$3,601	\$3,301	\$2,282	\$1,019
Unemployment	\$2,734	\$2,506	\$1,260	\$1,246
Telephone	\$7,020	\$6,435	\$10,573	(\$4,138)
Utilities	\$10,032	\$9,196	\$8,461	\$735
Property Appraiser	\$1,990	\$1,990	\$2,202	(\$212)
Insurance- Property	\$2,479	\$2,272	\$2,646	(\$373)
Repairs	\$20,000	\$18,333	\$22,692	(\$4,359)
Fuel	\$21,000	\$19,250	\$17,447	\$1,803
Park Maintenance	\$17,500	\$16,042	\$29,222	(\$13,181)
Sidewalk Repair	\$10,000	\$9,167	\$6,057	\$3,110
Chemicals	\$4,000	\$3,667	\$2,377	\$1,290
Contingencies	\$4,000	\$3,667	\$2,023	\$1,643
Refuse	\$6,000	\$5,500	\$7,800	(\$2,300)
Office Supplies	\$750	\$688	\$60	\$628
Uniforms	\$3,000	\$2,750	\$3,076	(\$326)
Fire Alarm System	\$7,500	\$6,875	\$5,269	\$1,606
Rain Bird Pump System	\$27,581	\$25,283	\$25,742	(\$459)
Park Materials	\$10,000	\$9,167	\$0	\$9,167
Bay Hill Flow Way Maintenance	\$25,000	\$22,917	\$0	\$22,917

Total Grounds Maintenance	\$408,934	\$375,022	\$330,945	\$44,077
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Total Expenditures	\$1,039,535	\$953,088	\$884,559	\$68,529
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Operating Income (Loss)	\$420,817	\$571,357		
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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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Total Non Operating Revenues/(Expenditures)	(\$420,817)	(\$420,817)	(\$420,817)	(\$0)
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Excess Revenue/(Expenditures)	\$0	\$150,540		
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Beginning Fund Balance	\$0	\$188,636		
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Ending Fund Balance	\$0	\$339,176		
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Viera East

Community Development District

Capital Reserve Fund
Statement of Revenues & Expenditures
For Period Ending August 31, 2023

	Adopted Budget	Prorated Budget 8/31/23	Actual 8/31/23	Variance
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Revenues

Interest Income	\$500	\$458	\$5,476	\$5,018
Reserve Funding - Transfer In (General)	\$420,817	\$420,817	\$420,817	\$0
Reserve Funding - Transfer In (Golf)	\$252,806	\$252,806	\$252,806	\$0
Total Revenues	\$674,123	\$674,082	\$679,099	\$5,018

Expenditures

Capital Outlay	\$100,000	\$91,667	\$14,997	\$76,670
Truck Maintenance	\$25,000	\$22,917	\$0	\$22,917
Bank Fee	\$0	\$0	\$30	(\$30)
Total Expenditures	\$125,000	\$114,583	\$15,027	\$99,556
Excess Revenues/(Expenditures)	\$549,123		\$664,072	
Beginning Fund Balance	\$848,174		\$837,933	
Ending Fund Balance	\$1,397,297		\$1,502,005	

Viera East
Community Development District

Capital Reserve Fund
 Capital Outlay Check Register Detail
 For Period Ending August 31, 2023

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

Viera East

Community Development District

Debt Service Fund Series 2020
Statement of Revenues & Expenditures
For Period Ending August 31, 2023

	Adopted Budget	Prorated Budget 8/31/23	Actual 8/31/23	Variance
<u>Revenues</u>				
Special Assessments	\$655,615	\$655,615	\$655,615	\$0
Interest Income	\$500	\$458	\$6,344	\$5,886
Total Revenues	\$656,115	\$656,073	\$661,959	\$5,886
<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
Total Expenditures	\$655,615	\$655,615	\$655,615	\$0
Excess Revenues/(Expenditures)	\$500		\$6,344	
Beginning Fund Balance	\$90,346		\$325,165	
Ending Fund Balance	\$90,846		\$331,509	

Viera East
Community Development District
 Capital Projects Fund Series 2020
 Statement of Revenues & Expenditures
 For Period Ending August 31, 2023

	Actual 8/31/23
<u>Revenues</u>	
Interest Income	\$25,231
Total Revenues	\$25,231
<u>Expenditures</u>	
Capital Outlay	\$1,387,558
Cost of Issuance	\$0
Total Expenditures	\$1,387,558
Excess Revenues/(Expenditures)	(\$1,362,327)
Beginning Fund Balance	\$1,701,315
Ending Fund Balance	\$338,988

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending August 31, 2023

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	35,250	2,782	2,503	279	39,360	33,470	5,890
Member Rounds	10,000	264	710	(446)	6,361	9,495	(3,134)
Comp Rounds	3,000	0	213	(213)	947	2,849	(1,902)
GolfNow	2,000	0	142	(142)	1,645	1,899	(254)
Total Memberships	60	1	-	1	44	25	19
<i>Revenue per Round</i>							
Paid Rounds	\$50	\$36	\$43	(\$6)	\$45	\$50	(\$6)
<i>Revenues</i>							
Greens Fees	\$1,775,027	\$100,340	\$106,502	(\$6,162)	\$1,759,078	\$1,681,838	\$77,240
Gift Cards- Sales	\$25,000	\$190	\$1,500	(\$1,310)	\$23,297	\$23,688	(\$391)
Gift Cards- Usage	(\$25,000)	(\$779)	(\$1,500)	\$721	(\$17,071)	(\$23,688)	\$6,616
Season Advance/Trail Fees	\$240,000	\$11,568	\$14,400	(\$2,832)	\$124,094	\$227,400	(\$103,306)
Associate Memberships	\$42,000	\$1,185	\$2,520	(\$1,335)	\$21,804	\$39,795	(\$17,991)
Driving Range	\$80,000	\$5,704	\$4,800	\$904	\$92,018	\$75,800	\$16,218
Golf Lessons	\$2,100	\$255	\$126	\$129	\$3,865	\$1,990	\$1,875
Merchandise Sales	\$115,000	\$8,403	\$6,900	\$1,503	\$120,305	\$108,963	\$11,342
Assessments -Recreation Operating	\$18,239	\$1,519	\$1,521	(\$2)	\$16,712	\$16,718	(\$5)
Miscellaneous Income	\$15,000	(\$743)	\$1,251	(\$1,994)	\$44,831	\$13,749	\$31,082
Total Revenues	\$2,287,366	\$127,643	\$138,020	(\$10,377)	\$2,188,934	\$2,166,252	\$22,681
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$15,000	\$1,716	\$1,251	(\$465)	\$19,235	\$13,749	(\$5,486)
Telephone	\$2,500	\$305	\$209	(\$97)	\$2,238	\$2,292	\$54
Postage	\$2,000	\$0	\$167	\$167	\$0	\$1,833	\$1,833
Utilities	\$5,500	\$327	\$459	\$132	\$4,002	\$5,041	\$1,039
Repairs & Maintenance	\$15,000	\$1,094	\$1,251	\$157	\$15,190	\$13,749	(\$1,441)
Marketing- Golf Marketing	\$35,000	\$1,459	\$2,919	\$1,461	\$16,651	\$32,081	\$15,430
Bank Charges	\$40,000	\$3,567	\$3,336	(\$231)	\$47,745	\$36,664	(\$11,081)
Office Supplies	\$4,500	\$323	\$375	\$53	\$4,071	\$4,125	\$53
Operating Supplies	\$4,000	\$178	\$334	\$156	\$2,022	\$3,666	\$1,645
Dues, Licenses & Subscriptions	\$9,500	\$1,049	\$792	(\$257)	\$2,128	\$8,708	\$6,580
Drug Testing- All departments	\$500	\$0	\$42	\$42	\$0	\$458	\$458
Training, Education & Employee Relations	\$3,000	\$0	\$250	\$250	\$3,236	\$2,750	(\$486)
Contractual Security	\$3,000	\$210	\$250	\$41	\$4,236	\$2,750	(\$1,487)
IT Services	\$3,000	\$1,070	\$250	(\$820)	\$6,072	\$2,750	(\$3,322)
Total Golf Course Expenditures	\$142,500	\$11,296	\$11,885	\$588	\$126,826	\$130,616	\$3,789

Viera East
Community Development District
 Golf Course/Recreation Fund - Operations
 Statement of Revenues & Expenditures
 For Period Ending August 31, 2023

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Golf Operation Expenditures</i>							
Salaries	\$247,235	\$23,039	\$20,602	(\$2,437)	\$250,482	\$226,623	(\$23,859)
Administrative Fee	\$18,767	\$1,105	\$1,564	\$459	\$12,127	\$17,202	\$5,075
FICA Expense	\$18,913	\$1,762	\$1,576	(\$186)	\$19,661	\$17,336	(\$2,324)
Health Insurance	\$12,353	\$1,421	\$1,029	(\$391)	\$13,383	\$11,323	(\$2,060)
Workers Compensation	\$4,846	\$364	\$404	\$40	\$3,925	\$4,442	\$517
Unemployment	\$10,853	\$507	\$904	\$397	\$6,587	\$9,948	\$3,361
Golf Printing	\$2,500	\$0	\$208	\$208	\$0	\$2,292	\$2,292
Utilities	\$22,500	\$1,928	\$1,875	(\$53)	\$19,212	\$20,625	\$1,413
Repairs	\$1,000	\$0	\$83	\$83	\$3,889	\$917	(\$2,972)
Pest Control	\$1,300	\$95	\$108	\$13	\$967	\$1,192	\$225
Supplies	\$12,000	\$327	\$1,000	\$673	\$13,638	\$11,000	(\$2,638)
Uniforms	\$1,500	\$0	\$125	\$125	\$0	\$1,375	\$1,375
Training, Education & Employee Relations	\$2,000	\$0	\$167	\$167	\$0	\$1,833	\$1,833
Cart Lease	\$87,763	\$7,035	\$7,314	\$279	\$78,788	\$80,449	\$1,661
Cart Maintenance	\$5,000	\$0	\$417	\$417	\$539	\$4,583	\$4,044
Driving Range	\$10,000	\$0	\$833	\$833	\$3,772	\$9,167	\$5,395
Total Golf Operation Expenditures	\$458,530	\$37,582	\$38,210	\$628	\$426,971	\$420,308	(\$6,663)
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$80,000	\$16,040	\$6,667	(\$9,373)	\$119,219	\$73,333	(\$45,885)
Total Merchandise Sales	\$80,000	\$16,040	\$6,667	(\$9,373)	\$119,219	\$73,333	(\$45,885)

Viera East
Community Development District
 Golf Course/Recreation Fund - Operations
 Statement of Revenues & Expenditures
 For Period Ending August 31, 2023

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Golf Course Maintenance</i>							
Salaries	\$433,512	\$34,197	\$36,126	\$1,929	\$403,842	\$397,386	(\$6,456)
Administrative Fees	\$8,176	\$421	\$681	\$261	\$5,504	\$7,495	\$1,991
FICA Expense	\$32,900	\$2,612	\$2,742	\$130	\$32,003	\$30,158	(\$1,845)
Employee Insurance	\$41,298	\$2,947	\$3,442	\$495	\$25,873	\$37,857	\$11,984
Workers Compensation	\$9,420	\$539	\$785	\$246	\$6,625	\$8,635	\$2,010
Unemployment	\$7,165	\$145	\$597	\$452	\$4,066	\$6,568	\$2,502
Fire Alarm System	\$4,000	\$0	\$333	\$333	\$0	\$3,667	\$3,667
Utilities/Water	\$26,200	\$3,016	\$2,183	(\$833)	\$27,315	\$24,017	(\$3,298)
Repairs	\$48,000	\$8,669	\$4,000	(\$4,669)	\$55,646	\$44,000	(\$11,646)
Repairs- H&E	\$0	\$0	\$0	\$0	\$9,569	\$0	(\$9,569)
Fuel & Oil	\$40,000	\$3,310	\$3,333	\$24	\$36,302	\$36,667	\$365
Pest Control	\$1,500	\$160	\$125	(\$35)	\$1,825	\$1,375	(\$450)
Irrigation/Drainage	\$30,000	\$1,990	\$2,500	\$510	\$11,443	\$27,500	\$16,057
Sand and Topsoil	\$26,500	\$2,151	\$2,208	\$57	\$13,157	\$24,292	\$11,135
Flower/Mulch	\$7,000	\$0	\$583	\$583	\$7,676	\$6,417	(\$1,259)
Fertilizer	\$175,000	\$14,672	\$14,583	(\$89)	\$140,373	\$160,417	\$20,043
Seed/Sod	\$16,500	\$0	\$1,375	\$1,375	\$3,868	\$15,125	\$11,257
Trash Removal	\$3,000	\$426	\$250	(\$176)	\$2,556	\$2,750	\$194
Contingency	\$6,000	\$2,793	\$500	(\$2,293)	\$16,325	\$5,500	(\$10,825)
First Aid	\$800	\$40	\$67	\$27	\$372	\$733	\$362
Operating Supplies	\$15,000	\$1,522	\$1,250	(\$272)	\$16,511	\$13,750	(\$2,761)
Training	\$2,000	\$655	\$167	(\$488)	\$5,801	\$1,833	(\$3,968)
Janitorial Supplies	\$1,000	\$0	\$83	\$83	\$353	\$917	\$564
Janitorial Services	\$20,000	\$2,593	\$1,667	(\$926)	\$17,078	\$18,333	\$1,255
Soil & Water Testing	\$1,000	\$0	\$83	\$83	\$0	\$917	\$917
Uniforms	\$10,000	\$1,138	\$833	(\$304)	\$9,917	\$9,167	(\$750)
Equipment Rental	\$2,000	\$77	\$167	\$90	\$3,398	\$1,833	(\$1,564)
Equipment Lease	\$187,550	\$14,921	\$15,629	\$708	\$158,097	\$171,921	\$13,824
Small Tools	\$500	\$0	\$42	\$42	\$0	\$458	\$458
Total Golf Course Maintenance	\$1,156,021	\$98,992	\$96,335	(\$2,657)	\$1,015,494	\$1,059,686	\$44,192

Viera East
Community Development District
 Golf Course/Recreation Fund - Operations
 Statement of Revenues & Expenditures
 For Period Ending August 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	\$2,266	\$1,375	(\$891)
Arbitrage	\$600	\$50	\$50	\$0	\$550	\$550	\$0
Dissemination	\$1,000	\$83	\$83	\$0	\$917	\$917	\$0
Trustee Fees	\$4,100	\$397	\$342	(\$55)	\$4,089	\$3,758	(\$331)
Annual Audit	\$1,500	\$125	\$125	\$0	\$1,375	\$1,375	\$0
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$51,590	\$51,590	\$0
Insurance	\$111,000	\$8,377	\$9,250	\$873	\$93,008	\$101,750	\$8,742
Property Taxes	\$15,000	\$1,151	\$1,250	\$99	\$11,835	\$13,750	\$1,915
Total Administrative Expenditures	\$190,980	\$14,873	\$15,915	\$1,042	\$165,630	\$175,065	\$9,435
Total Revenues	\$2,287,366	\$127,643	\$138,020	(\$10,377)	\$2,188,934	\$2,166,252	\$22,681
Total Expenditures	\$2,028,031	\$178,784	\$169,011	(\$9,773)	\$1,854,139	\$1,859,007	\$4,868
Operating Income (Loss)	\$259,335	(\$51,141)			\$334,794		
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$560,250	\$46,688	\$46,688	\$1	\$513,569	\$513,563	\$7
Interest Income	\$1,000	\$1,037	\$83	\$954	\$8,066	\$917	\$7,150
Reserve Funding- Transfer Out (Capital Reserve)	(\$252,806)	\$0	(\$21,067)	(\$21,067)	(\$252,806)	(\$252,806)	\$0
Interfund Transfer In- Restaurant	\$3,471	\$0	\$289	(\$289)	\$0	\$3,182	(\$3,182)
Recreation Fees	\$0	\$82,530	\$0	\$82,530	\$82,530	\$0	\$82,530
Interest Expense	(\$101,250)	(\$8,438)	(\$8,438)	\$0	(\$92,813)	(\$92,813)	\$0
Principal Expense	(\$470,000)	(\$39,167)	(\$39,167)	(\$0)	(\$430,833)	(\$430,833)	(\$0)
Total Non Operating Revenues/(Expenditures)	(\$259,335)	\$82,651	(\$21,611)	\$62,128	(\$172,286)	(\$258,791)	\$86,505
Change in Net Assets	\$0	\$31,510	----	----	\$162,508	----	----
Beginning Net Assets	\$0	----	----	----	\$47,938	----	----
Ending Net Assets	\$0	----	----	----	\$210,446	----	----

Viera East
Community Development District
 Restaurant- Hook & Eagle
 Statement of Revenues & Expenditures
 For Period Ending August 31, 2023

	Adopted Budget	Prorated Budget 8/31/23	Actual 8/31/23	Variance
<i>Revenues</i>				
Food Sales	\$290,000	\$265,833	\$335,551	\$69,718
Snack Sales	\$20,000	\$18,333	\$7,981	(\$10,352)
Wine Sales	\$11,700	\$10,725	\$5,445	(\$5,280)
Beer Sales	\$169,000	\$154,917	\$154,204	(\$712)
Beverage Sales	\$29,250	\$26,813	\$43,229	\$16,416
Liquor Sales	\$87,000	\$79,750	\$105,791	\$26,041
Total Revenues	\$606,950	\$556,371	\$652,201	\$95,830
<i>Restaurant Expenditures</i>				
Restaurant Manager Contract	\$65,000	\$59,583	\$59,583	\$0
Salaries	\$164,037	\$150,367	\$169,530	(\$19,162)
Administrative Fee	\$8,832	\$8,096	\$6,939	\$1,157
FICA Expense	\$12,166	\$11,152	\$21,444	(\$10,292)
Health Insurance	\$20,243	\$18,556	\$9,297	\$9,259
Workers Compensation	\$3,048	\$2,794	\$2,613	\$181
Unemployment	\$5,408	\$4,957	\$5,999	(\$1,042)
Telephone	\$3,200	\$2,933	\$4,392	(\$1,458)
Utilities	\$12,000	\$11,000	\$10,362	\$638
Pest Control	\$1,200	\$1,100	\$1,123	(\$23)
Bank Fees	\$0	\$0	\$24,233	(\$24,233)
Equipment Lease	\$1,300	\$1,192	\$1,594	(\$402)
Repairs	\$7,500	\$6,875	\$0	\$6,875
Kitchen Equipment/Supplies	\$3,000	\$2,750	\$1,599	\$1,151
Paper & Plastic Supplies	\$10,000	\$9,167	\$12,256	(\$3,089)
Operating Supplies	\$30,000	\$27,500	\$18,559	\$8,941
First Aid	\$500	\$458	\$0	\$458
Entertainment	\$10,000	\$9,167	\$15,650	(\$6,483)
Delivery/Gas	\$5,000	\$4,583	\$6,984	(\$2,401)
Uniforms	\$1,000	\$917	\$0	\$917
Dues & License	\$5,000	\$4,583	\$9,185	(\$4,601)
Total Restaurant Expenditures	\$368,434	\$337,731	\$381,341	(\$43,610)
<i>Cost of Goods Sold</i>				
Food Cost	\$124,000	\$113,667	\$146,926	(\$33,260)
Snack Cost	\$10,000	\$9,167	\$2,793	\$6,374
Beer Cost	\$59,150	\$54,221	\$67,619	(\$13,398)
Beverage Cost	\$11,700	\$10,725	\$18,810	(\$8,085)
Wine Cost	\$4,095	\$3,754	\$4,042	(\$288)
Liquor Cost	\$26,100	\$23,925	\$38,595	(\$14,670)
Total Cost of Goods Sold	\$235,045	\$215,458	\$278,785	(\$63,327)
Operating Income (Loss)	\$3,471		(\$7,924)	
<i>Non Operating Revenues/(Expenditures)</i>				
Interfund Transfer Out- Golf Course	(\$3,471)	\$0	\$0	\$0
Total Non Operating Revenues/(Expenditures)	(\$3,471)	\$0	\$0	\$0
Excess Revenue/(Expenditures)	\$0		(\$7,924)	
Beginning Fund Balance	\$0		\$0	
Ending Fund Balance	\$0		(\$7,924)	

**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	\$4,690	\$0	\$51,590
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	\$680	\$0	\$25,351
Interest Income	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
Total Revenues	\$5,347	\$367,143	\$886,549	\$28,087	\$29,186	\$25,234	\$68,513	\$17,336	\$18,460	\$4,690	\$5,370	\$0	\$1,455,916
<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	\$2,172	\$0	\$23,992
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	\$1,680	\$0	\$0	\$14,146
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$917
Trustee Fees	\$467	\$467	\$467	\$467	\$467	\$467	\$467	\$467	\$307	\$0	\$0	\$0	\$4,040.63
Annual Audit	\$542	\$542	\$542	\$542	\$542	\$542	\$542	\$542	\$542	\$542	\$3,542	\$0	\$8,958
Collection Agent	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$0	\$2,292
Management Fees	\$8,880	\$8,880	\$8,880	\$8,880	\$8,880	\$8,880	\$8,880	\$8,880	\$8,880	\$8,880	\$8,880	\$0	\$97,677
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	\$734	\$0	\$8,079
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	\$15	\$0	\$610
Office Supplies	\$10	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$80	\$0	\$403	\$0	\$506
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	\$365	\$0	\$4,013
Total Administrative	\$17,917	\$18,674	\$14,505	\$16,776	\$15,090	\$15,455	\$14,408	\$13,904	\$13,596	\$13,994	\$16,402	\$0	\$170,722
<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	\$18,212	\$0	\$144,433
Administration Fee	\$116	\$121	\$88	\$63	\$85	\$94	\$120	\$67	\$65	\$67	\$91	\$0	\$976
FICA Expense	\$1,235	\$1,305	\$1,003	\$529	\$891	\$1,018	\$995	\$1,027	\$994	\$1,028	\$1,393	\$0	\$11,418
Health Insurance	\$1,491	\$1,979	\$1,447	\$2,169	\$1,634	\$764	\$751	\$830	\$838	\$953	\$916	\$0	\$13,770
Workers Compensation	\$343	\$275	\$211	\$109	\$184	\$115	\$140	\$212	\$205	\$89	\$288	\$0	\$2,171
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	\$550	\$0	\$8,024
Marketing- Lifestyle/Amenities	\$4,546	\$2,990	\$2,400	\$2,400	\$4,589	\$2,553	\$2,916	\$2,634	\$2,503	\$3,023	\$2,607	\$0	\$33,161
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
Total Operating	\$24,752	\$58,979	\$19,264	\$13,359	\$19,950	\$18,769	\$19,791	\$18,819	\$18,144	\$19,302	\$24,057	\$0	\$255,187

**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	\$1,360	\$0	\$3,037
Water Management System	\$11,568	\$9,748	\$10,708	\$9,748	\$9,168	\$13,488	\$9,168	\$9,748	\$10,708	\$9,748	\$9,168	\$0	\$112,972
Midge Control	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$450	\$0	\$0	\$1,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,650
Fire Line Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Basin Repair	\$0	\$57	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$57
Total Maintenance	\$22,008	\$9,871	\$10,708	\$11,148	\$9,260	\$13,955	\$9,168	\$9,964	\$11,316	\$9,776	\$10,528	\$0	\$127,705
<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	\$21,165	\$0	\$149,211
Administrative Fees	\$228	\$235	\$170	\$124	\$116	\$151	\$155	\$160	\$155	\$161	\$218	\$0	\$1,874
FICA	\$1,053	\$1,099	\$837	\$885	\$788	\$927	\$1,132	\$1,186	\$1,143	\$1,177	\$1,619	\$0	\$11,846
Health Insurance	\$1,520	\$1,654	\$1,735	\$1,406	\$1,324	\$1,151	\$1,324	\$1,333	\$2,896	\$2,235	\$2,249	\$0	\$18,826
Workers Compensation	\$143	\$234	\$178	\$183	\$163	\$191	\$234	\$245	\$236	\$141	\$334	\$0	\$2,282
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	\$1,873	\$0	\$10,573
Utilities	\$762	\$765	\$796	\$1,024	\$273	\$836	\$933	\$623	\$891	\$880	\$678	\$0	\$8,461
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	\$241	\$0	\$2,646
Repairs	\$1,233	\$2,655	\$834	\$2,542	\$3,583	\$1,416	\$485	\$1,490	\$109	\$2,272	\$6,074	\$0	\$22,692
Fuel	\$2,262	\$1,095	\$993	\$2,464	\$789	\$1,684	\$1,844	\$1,336	\$1,598	\$1,752	\$1,630	\$0	\$17,447
Park Maintenance	\$900	\$5,608	\$6,152	\$3,050	\$1,800	\$1,991	\$1,936	\$2,062	\$1,900	\$1,923	\$1,900	\$0	\$29,222
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	\$946	\$0	\$2,377
Contingencies	\$200	\$0	\$0	\$0	\$0	\$0	\$435	\$0	\$0	\$0	\$1,388	\$0	\$2,023
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	\$60	\$0	\$60
Uniforms	\$245	\$245	\$306	\$242	\$250	\$253	\$253	\$253	\$392	\$211	\$427	\$0	\$3,076
Fire Alarm System	\$550	\$550	\$512	\$512	\$512	\$512	\$512	\$512	\$588	\$0	\$512	\$0	\$5,269
Rain Bird Pump System	\$2,298	\$2,528	\$2,528	\$2,298	\$2,298	\$2,298	\$2,298	\$2,298	\$2,298	\$2,298	\$2,298	\$0	\$25,742
Park Materials	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Bay Hill Flow Way Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Grounds Maintenance	\$34,493	\$26,915	\$29,601	\$28,308	\$24,547	\$25,611	\$27,890	\$28,809	\$30,626	\$30,534	\$43,611	\$0	\$330,945
Total Expenditures	\$99,169	\$114,438	\$74,079	\$69,592	\$68,848	\$73,791	\$71,258	\$71,497	\$73,683	\$73,607	\$94,598	\$0	\$884,559
Operating Income (Loss)	(\$93,822)	\$252,705	\$812,470	(\$41,504)	(\$39,662)	(\$48,557)	(\$2,745)	(\$54,161)	(\$55,222)	(\$68,917)	(\$89,228)	\$0	\$571,357
<i>Non Operating Revenues/(Expenditures)</i>													
Reserve Funding- Transfer Out (Capital Reserve)	\$0	\$0	\$0	\$0	\$0	(\$420,817)	\$0	\$0	\$0	\$0	\$0	\$0	(\$420,817)
Total Non Operating Revenues/Expenditures	\$0	\$0	\$0	\$0	\$0	(\$420,817)	\$0	\$0	\$0	\$0	\$0	\$0	(\$420,817)
Excess Revenue/(Expenditures)	(\$93,822)	\$252,705	\$812,470	(\$41,504)	(\$39,662)	(\$469,374)	(\$2,745)	(\$54,161)	(\$55,222)	(\$68,917)	(\$89,228)	\$0	\$150,540

**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	2,782	0	39,360
Member Rounds	799	667	766	824	712	678	537	717	194	203	264	0	6,361
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	\$36	\$0	\$45
<i>Revenues:</i>													
Greens Fees	\$127,961	\$123,329	\$156,112	\$205,772	\$237,479	\$257,907	\$182,699	\$146,521	\$112,544	\$108,415	\$100,340	\$0	\$1,759,078
Gift Cards - Sales	\$1,046	\$2,178	\$11,001	\$3,372	\$1,630	\$410	\$1,319	\$932	\$291	\$927	\$190	\$0	\$23,297
Gift Cards - Usage	(\$830)	(\$895)	(\$1,921)	(\$4,181)	(\$2,227)	(\$865)	(\$851)	(\$1,379)	(\$1,751)	(\$1,392)	(\$779)	\$0	(\$17,071)
Season Advance/Trail Fees	\$15,279	\$15,889	\$12,772	\$11,507	\$12,195	\$10,912	\$9,037	\$8,597	\$8,597	\$7,741	\$11,568	\$0	\$124,094
Associate Memberships	\$3,318	\$2,054	\$1,501	\$3,792	\$3,792	\$2,686	\$1,185	\$948	\$632	\$711	\$1,185	\$0	\$21,804
Driving Range	\$5,699	\$7,295	\$8,564	\$9,969	\$10,894	\$11,345	\$9,312	\$9,653	\$8,094	\$5,489	\$5,704	\$0	\$92,018
Golf Lessons	\$345	\$175	\$235	\$385	\$355	\$595	\$295	\$655	\$295	\$275	\$255	\$0	\$3,865
Merchandise Sales	\$5,244	\$7,049	\$10,872	\$9,374	\$16,971	\$16,535	\$13,947	\$11,601	\$11,381	\$8,928	\$8,403	\$0	\$120,305
Special Assessments - Operations	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$0	\$16,712
Miscellaneous Income	\$4,328	\$1,366	\$6,168	\$152	\$1,322	(\$538)	\$32,607	(\$237)	\$629	(\$224)	(\$743)	\$0	\$44,831
Total Revenues	\$163,911	\$159,958	\$206,824	\$241,661	\$283,930	\$300,507	\$251,069	\$178,811	\$142,231	\$132,388	\$127,643	\$0	\$2,188,934
<i>Golf Course Expenditures:</i>													
Other Contractual Services	\$2,128	\$1,951	\$1,795	\$1,369	\$1,576	\$1,575	\$1,726	\$1,602	\$2,259	\$1,538	\$1,716	\$0	\$19,235
Telephone/Internet	\$194	\$194	\$194	\$194	\$194	\$194	\$194	\$0	\$239	\$335	\$305	\$0	\$2,238
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	\$327	\$0	\$4,002
Repairs & Maintenance	\$154	\$344	\$1,795	\$4,367	\$2,905	\$1,742	\$612	\$520	\$1,365	\$292	\$1,094	\$0	\$15,190
Advertising	\$795	\$1,459	\$2,067	\$965	\$2,903	\$1,635	\$2,404	\$1,459	(\$19)	\$1,527	\$1,459	\$0	\$16,651
Bank Charges	\$2,204	\$3,431	\$6,028	\$5,488	\$6,033	\$7,204	\$5,123	\$2,253	\$1,429	\$4,985	\$3,567	\$0	\$47,745
Office Supplies	\$890	\$280	\$75	\$210	\$622	\$510	\$186	\$331	\$423	\$223	\$323	\$0	\$4,071
Operating Supplies	\$150	\$45	\$226	\$1,136	\$14	\$0	\$136	\$0	\$0	\$137	\$178	\$0	\$2,022
Dues, Licenses & Subscriptions	\$0	\$0	\$180	\$0	\$0	\$0	\$0	\$250	\$0	\$649	\$1,049	\$0	\$2,128
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	\$210	\$0	\$4,236
IT Services	\$0	\$330	\$95	\$0	\$380	\$660	\$302	\$285	\$2,760	\$190	\$1,070	\$0	\$6,072
Total Golf Course Expenditures	\$7,139	\$8,484	\$14,837	\$14,481	\$15,929	\$13,800	\$11,344	\$8,484	\$9,899	\$11,133	\$11,296	\$0	\$126,826

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	\$23,039	\$0	\$250,482
Administrative Fee	\$1,474	\$1,539	\$1,183	\$901	\$873	\$972	\$983	\$1,035	\$1,028	\$1,036	\$1,105	\$0	\$12,127
FICA Expense	\$1,653	\$1,760	\$1,561	\$1,762	\$1,654	\$2,010	\$1,927	\$1,915	\$1,864	\$1,792	\$1,762	\$0	\$19,661
Health Insurance	\$655	\$674	\$1,396	\$1,536	\$1,323	\$881	\$1,323	\$1,430	\$1,372	\$1,372	\$1,421	\$0	\$13,383
Workers Compensation	\$353	\$376	\$330	\$199	\$340	\$415	\$398	\$395	\$384	\$370	\$364	\$0	\$3,925
Unemployment	\$439	\$424	\$481	\$829	\$740	\$691	\$647	\$632	\$620	\$577	\$507	\$0	\$6,587
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	\$1,928	\$0	\$19,212
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	\$95	\$0	\$967
Supplies	\$508	\$334	\$493	\$3,720	\$1,122	\$3,682	\$771	\$691	\$3,517	(\$1,527)	\$327	\$0	\$13,638
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	\$7,035	\$0	\$78,788
Cart Maintenance	\$0	\$0	\$0	\$0	\$116	\$0	\$423	\$0	\$0	\$0	\$0	\$0	\$539
Driving Range	\$0	\$0	\$0	\$0	\$3,772	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,772
Total Golf Operation Expenditures	\$36,493	\$30,040	\$35,508	\$40,764	\$40,893	\$42,409	\$41,143	\$42,931	\$42,994	\$36,214	\$37,582	\$0	\$426,971
<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	\$16,040	\$0	\$119,219
Total Merchandise Sales	\$15,551	\$10,679	\$4,074	\$10,769	\$20,387	\$17,277	\$7,667	\$3,083	\$7,432	\$6,260	\$16,040	\$0	\$119,219

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Golf Course Maintenance:</i>													
Salaries	\$48,869	\$30,438	\$38,865	\$43,225	\$35,138	\$29,312	\$33,098	\$37,272	\$37,645	\$35,783	\$34,197	\$0	\$403,842
Administrative Fees	\$740	\$768	\$556	\$471	\$414	\$411	\$397	\$466	\$439	\$421	\$421	\$0	\$5,504
FICA Expense	\$3,636	\$3,653	\$2,942	\$3,304	\$2,679	\$2,200	\$2,506	\$2,855	\$2,880	\$2,737	\$2,612	\$0	\$32,003
Employee Insurance	\$1,931	\$2,057	\$2,474	\$2,100	\$1,848	\$1,669	\$2,773	\$2,686	\$2,723	\$2,664	\$2,947	\$0	\$25,873
Workers Compensation	\$758	\$763	\$614	\$683	\$552	\$454	\$517	\$589	\$593	\$563	\$539	\$0	\$6,625
Unemployment	\$80	\$25	\$494	\$1,386	\$1,061	\$238	\$125	\$162	\$213	\$138	\$145	\$0	\$4,066
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	\$3,016	\$0	\$27,315
Repairs	\$5,705	\$5,295	\$4,687	\$3,473	\$3,341	\$5,334	\$3,856	\$7,242	\$4,379	\$3,665	\$8,669	\$0	\$55,646
Repairs- H&E	\$68	\$1,506	\$0	\$1,900	\$518	\$2,891	\$250	\$581	\$1,427	\$428	\$0	\$0	\$9,569
Fuel & Oil	\$4,593	\$2,723	\$2,015	\$5,002	\$1,602	\$3,120	\$3,743	\$2,713	\$3,244	\$4,237	\$3,310	\$0	\$36,302
Pest Control	\$119	\$143	\$143	\$143	\$334	\$143	\$160	\$160	\$160	\$160	\$160	\$0	\$1,825
Irrigation/Drainage	\$581	\$263	\$1,059	\$985	\$1,368	\$703	\$724	\$1,865	\$1,168	\$736	\$1,990	\$0	\$11,443
Sand and Topsoil	\$388	\$771	\$2,775	\$0	\$2,241	\$0	\$1,225	\$262	\$3,344	\$0	\$2,151	\$0	\$13,157
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	\$14,672	\$0	\$140,373
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	\$426	\$0	\$2,556
Contingency	\$0	\$1,839	\$16	\$0	\$130	\$3,000	\$459	\$7,617	\$471	\$0	\$2,793	\$0	\$16,325
First Aid	\$0	\$0	\$89	\$0	\$0	\$0	\$242	\$0	\$0	\$0	\$40	\$0	\$372
Operating Supplies	\$1,849	\$3,045	\$2,767	\$1,766	\$1,122	\$1,172	\$1,150	\$1,582	\$95	\$441	\$1,522	\$0	\$16,511
Training	\$0	\$670	\$0	\$1,100	\$791	\$0	\$0	\$760	\$1,446	\$380	\$655	\$0	\$5,801
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	\$2,593	\$0	\$17,078
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	\$1,138	\$0	\$9,917
Equipment Rental	\$37	\$36	\$2,537	\$37	\$34	\$37	\$36	\$38	\$526	\$0	\$77	\$0	\$3,398
Equipment Lease	\$12,839	\$14,255	\$15,309	\$16,736	\$10,345	\$14,271	\$14,546	\$17,751	\$11,585	\$15,538	\$14,921	\$0	\$158,097
Small Tools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Golf Course Maintenance	\$100,864	\$83,109	\$96,213	\$107,288	\$84,662	\$80,637	\$77,681	\$101,955	\$92,140	\$91,952	\$98,992	\$0	\$1,015,494
<i>Administrative Expenditures:</i>													
Legal Fees	\$0	\$0	\$0	\$2,041	\$0	\$0	\$0	\$0	\$0	\$225	\$0	\$0	\$2,266
Arbitrage	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$0	\$550
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$917
Trustee Fees	\$342	\$342	\$342	\$342	\$342	\$397	\$397	\$397	\$397	\$397	\$397	\$0	\$4,089
Annual Audit	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$0	\$1,375
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$51,590
Insurance	\$8,580	\$8,377	\$8,377	\$8,377	\$8,377	\$8,377	\$8,377	\$8,377	\$8,522	\$8,893	\$8,377	\$0	\$93,008
Property Taxes	\$0	\$662	\$5,235	\$662	\$662	\$662	\$661	\$732	\$662	\$749	\$1,151	\$0	\$11,835
Total Administrative Expenditures	\$13,870	\$14,328	\$18,901	\$16,369	\$14,328	\$14,383	\$14,383	\$14,454	\$14,528	\$15,211	\$14,873	\$0	\$165,630
Total Revenues	\$163,911	\$159,958	\$206,824	\$241,661	\$283,930	\$300,507	\$251,069	\$178,811	\$142,231	\$132,388	\$127,643	\$0	\$2,188,934
Total Expenditures	\$173,917	\$146,641	\$169,533	\$189,670	\$176,199	\$168,506	\$152,218	\$170,907	\$166,994	\$160,771	\$178,784	\$0	\$1,854,139
Operating Income (Loss)	(\$10,006)	\$13,317	\$37,292	\$51,990	\$107,731	\$132,001	\$98,851	\$7,904	(\$24,762)	(\$28,383)	(\$51,141)	\$0	\$334,794

**Viera East Golf Course
Month to Month**

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Non Operating Revenues/(Expenditures):</i>													
Special Assessments	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$0	\$513,569
Interest Income	\$351	\$431	\$525	\$613	\$653	\$593	\$802	\$1,291	\$887	\$884	\$1,037	\$0	\$8,066
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
Recreation Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$82,530	\$0	\$82,530
Interest Expense	(\$8,438)	(\$8,438)	(\$8,438)	(\$8,438)	(\$8,438)	(\$8,438)	(\$8,438)	(\$8,438)	(\$8,438)	(\$8,438)	(\$8,438)	\$0	(\$92,813)
Principal Expense	(\$39,167)	(\$39,167)	(\$39,167)	(\$39,167)	(\$39,167)	(\$39,167)	(\$39,167)	(\$39,167)	(\$39,167)	(\$39,167)	(\$39,167)	\$0	(\$430,833)
Total Non Operating Revenues/(Expenditures)	(\$565)	(\$485)	(\$391)	(\$303)	(\$263)	(\$323)	(\$114)	\$375	(\$29)	(\$252,838)	\$82,651	\$0	(\$172,286)
Net Non Operating Income / (Loss)	(\$10,572)	\$12,832	\$36,900	\$51,687	\$107,468	\$131,679	\$98,737	\$8,279	(\$24,791)	(\$281,221)	\$31,510	\$0	\$162,508

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	\$32,562	\$0	\$335,551
Snack Sales	\$12	\$241	\$340	\$385	\$769	\$1,030	\$1,184	\$1,032	\$974	\$1,010	\$1,004	\$0	\$7,981
Wine Sales	\$265	\$482	\$547	\$535	\$566	\$616	\$635	\$548	\$502	\$397	\$352	\$0	\$5,445
Beer Sales	\$11,775	\$11,143	\$13,167	\$13,836	\$17,502	\$20,973	\$16,847	\$17,925	\$12,031	\$8,757	\$10,248	\$0	\$154,204
Beverage Sales	\$3,093	\$2,306	\$3,481	\$3,218	\$3,767	\$5,491	\$5,210	\$4,841	\$4,041	\$3,958	\$3,823	\$0	\$43,229
Liquor Sales	\$7,664	\$7,112	\$8,917	\$8,980	\$12,007	\$13,251	\$11,174	\$13,200	\$8,944	\$6,894	\$7,649	\$0	\$105,791
Total Revenues	\$38,415	\$40,721	\$49,844	\$50,378	\$62,319	\$81,316	\$74,162	\$81,631	\$64,763	\$53,014	\$55,637	\$0	\$652,201
<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	\$5,417	\$0	\$59,583
Salaries	\$16,166	\$11,420	\$13,458	\$13,404	\$14,365	\$12,424	\$18,143	\$21,274	\$17,336	\$16,905	\$14,632	\$0	\$169,530
Administrative Fee	\$633	\$710	\$630	\$523	\$477	\$545	\$607	\$698	\$702	\$739	\$677	\$0	\$6,939
FICA Expense	\$1,517	\$1,367	\$1,495	\$1,524	\$1,608	\$2,305	\$2,384	\$2,599	\$2,250	\$2,122	\$2,272	\$0	\$21,444
Health Insurance	\$1,487	\$1,102	\$704	\$783	\$762	\$649	\$783	\$773	\$730	\$756	\$767	\$0	\$9,297
Workers Compensation	\$212	\$173	\$187	\$207	\$182	\$260	\$265	\$305	\$266	\$257	\$297	\$0	\$2,613
Unemployment	\$260	\$296	\$404	\$717	\$608	\$675	\$590	\$689	\$602	\$592	\$565	\$0	\$5,999
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	\$1,288	\$0	\$10,362
Pest Control	\$95	\$95	\$95	\$95	\$161	\$95	\$95	\$106	\$95	\$95	\$95	\$0	\$1,123
Bank Charges	\$1,815	\$3,038	\$1,100	\$1,373	\$2,330	\$2,105	\$2,074	\$2,705	\$2,440	\$3,552	\$1,701	\$0	\$24,233
Equipment Lease	\$136	\$107	\$165	\$219	\$292	\$106	\$107	\$107	\$190	\$83	\$83	\$0	\$1,594
Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$1,506	\$0	\$12,256
Operating Supplies	\$2,114	\$4,410	\$1,102	\$1,745	\$1,169	\$1,245	\$1,021	\$3,543	\$894	\$798	\$517	\$0	\$18,559
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	\$1,200	\$0	\$15,650
Delivery/Gas	\$754	\$779	\$591	\$420	\$1,002	\$389	\$391	\$443	\$833	\$706	\$677	\$0	\$6,984
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	\$566	\$0	\$9,185
Total Restaurant Expenditures	\$34,927	\$33,385	\$29,346	\$31,439	\$35,047	\$30,392	\$35,417	\$43,220	\$37,426	\$38,481	\$32,261	\$0	\$381,341
<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	\$7,306	\$0	\$146,926
Snack Cost	\$681	\$40	(\$172)	\$12	\$86	\$700	\$164	(\$102)	\$1,184	\$46	\$152	\$0	\$2,793
Beer Cost	\$1,284	\$6,300	\$4,639	\$7,351	\$1,655	\$16,547	\$6,472	\$7,947	\$8,574	\$4,450	\$2,400	\$0	\$67,619
Beverage Cost	\$582	\$3,334	(\$19)	\$691	\$734	\$3,364	\$1,247	\$3,019	\$509	\$3,118	\$2,232	\$0	\$18,810
Wine Cost	\$250	\$754	\$382	\$283	\$98	\$424	\$425	\$355	\$624	\$156	\$292	\$0	\$4,042
Liquor Cost	\$541	\$7,271	\$390	\$2,143	\$1,749	\$6,014	\$2,785	\$3,339	\$8,603	\$1,897	\$3,864	\$0	\$38,595
Total Cost of Goods Sold	\$8,513	\$29,845	\$11,804	\$26,828	\$7,424	\$51,616	\$30,584	\$29,798	\$41,869	\$24,258	\$16,245	\$0	\$278,785
Operating Income (Loss)	(\$5,025)	(\$22,509)	\$8,694	(\$7,889)	\$19,848	(\$692)	\$8,161	\$8,613	(\$14,532)	(\$9,724)	\$7,131	\$0	(\$7,924)
<i>Non Operating Revenues/(Expenditures):</i>													
Interfund Transfer out- Golf Course	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Non Operating Revenues/(Expenditures)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Non Operating Income / (Loss)	(\$5,025)	(\$22,509)	\$8,694	(\$7,889)	\$19,848	(\$692)	\$8,161	\$8,613	(\$14,532)	(\$9,724)	\$7,131	\$0	(\$7,924)

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	\$8,403	\$0	\$120,305
Total Revenues	\$5,244	\$7,049	\$10,872	\$9,374	\$16,971	\$16,535	\$13,947	\$11,601	\$11,381	\$8,928	\$8,403	\$0	\$120,305
<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	\$16,040	\$0	\$119,219
Total Expenditures	\$15,551	\$10,679	\$4,074	\$10,769	\$20,387	\$17,277	\$7,667	\$3,083	\$7,432	\$6,260	\$16,040	\$0	\$119,219
Operating Income (Loss)	(\$10,306)	(\$3,631)	\$6,798	(\$1,396)	(\$3,416)	(\$742)	\$6,280	\$8,518	\$3,949	\$2,668	(\$7,637)	\$0	\$1,086

**Viera East
Community Development District
Long Term Debt Report**

Series 2012 Special Assessment Revenue Bonds	
Interest Rate:	2.5% to 5%
Maturity Date:	5/1/2026
Optional Redemption Date:	On or After 5/1/2022
Reserve Fund Definition:	50% Max Annual Dept
Reserve Fund Requirement:	\$279,239
Reserve Fund Balance:	\$284,475
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)
Current Bonds Outstanding	\$1,550,000

Series 2020 Special Assessment Revenue Bonds	
Interest Rate:	2% to 2.75%
Maturity Date:	5/1/1938
Optional Redemption Date:	On or After 5/1/2030
Reserve Fund Definition:	50% Max Annual Dept
Reserve Fund Requirement:	\$234,591
Reserve Fund Balance:	\$238,234
Bonds outstanding - 7/10/20	\$7,685,000
Less: May 1, 2023 Principal	(\$520,625)
Current Bonds Outstanding	\$7,164,375

**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	\$ (655,615)	\$ -
General Fund	\$ 1,378,973	52.77%	\$ 1,378,973	\$ (1,378,973)	\$ -
Recreation Fund	\$ 578,489	22.14%	\$ 597,409	\$ (495,529)	\$ -
	\$ 2,613,077	100.00%	\$ 2,631,997	\$ (2,530,117)	\$ -

Percentage Collected	100.71%
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Viera East
Community Development District
Golf Course/Recreation Fund- Operations
Prior Month/Year Comparison

	Actuals			Year to Date		
	8/31/22	8/31/23	Variance	8/31/22	8/31/23	Variance
<i>Revenues:</i>						
Greens Fees	\$ 98,996	\$ 100,340	\$ 1,344	\$ 1,652,314	\$ 1,759,078	\$ 106,764
Gift Cards - Sales	\$ 3,475	\$ 190	\$ (3,285)	\$ 11,450	\$ 23,297	\$ 11,847
Gift Cards - Usage	\$ (710)	\$ (779)	\$ (69)	\$ (15,722)	\$ (17,071)	\$ (1,349)
Season Advance/Trail Fees	\$ 19,292	\$ 11,568	\$ (7,724)	\$ 248,020	\$ 124,094	\$ (123,926)
Associate Memberships	\$ 869	\$ 1,185	\$ 316	\$ 26,788	\$ 21,804	\$ (4,984)
Driving Range	\$ 800	\$ 5,704	\$ 4,904	\$ 92,219	\$ 92,018	\$ (200)
Golf Lessons	\$ 265	\$ 255	\$ (10)	\$ 3,505	\$ 3,865	\$ 360
Merchandise Sales	\$ 7,932	\$ 8,403	\$ 471	\$ 115,715	\$ 120,305	\$ 4,590
Special Assessments - Operations	\$ 1,519	\$ 1,519	\$ -	\$ 16,712	\$ 16,712	\$ -
Miscellaneous Income	\$ 3,844	\$ (743)	\$ (4,587)	\$ 12,853	\$ 44,831	\$ 31,978
Total Revenues	\$ 136,281	\$ 127,643	\$ (8,639)	\$ 2,163,854	\$ 2,188,934	\$ 25,080
<i>Expenditures:</i>						
Golf Course Expenditures	\$ 13,505	\$ 11,296	\$ 2,209	\$ 158,320	\$ 126,826	\$ 31,494
Golf Operations	\$ 34,335	\$ 37,582	\$ (3,247)	\$ 390,969	\$ 426,971	\$ (36,001)
Merchandise Sales	\$ 4,222	\$ 16,040	\$ (11,818)	\$ 69,437	\$ 119,219	\$ (49,781)
Golf Course Maintenance	\$ 80,490	\$ 98,992	\$ (18,502)	\$ 950,156	\$ 1,015,494	\$ (65,337)
Administrative	\$ 14,995	\$ 14,873	\$ 122	\$ 172,356	\$ 165,630	\$ 6,726
Total Expenditures	\$ 147,548	\$ 178,784	\$ (31,236)	\$ 1,741,239	\$ 1,854,139	\$ (112,900)
Operating Income/(Loss)	\$ (11,267)	\$ (51,141)	\$ (39,874)	\$ 422,615	\$ 334,794	\$ (87,821)

SECTION C

Viera East CDD

Series 2020 Acquisition and Construction
Requisition Summary

Date	Req #	Payee	Description	Amount
9/28/23	167	Viera East CDD	Macik- Invoice 5375	\$ 21,120.00

TOTAL REQUISITIONS TO BE PAID \$ 21,120.00

REQUISITION NO. 167

\$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: 167
- (B) Name of Payee: Viera East CDD
- (C) Address of Payee: 2300 Clubhouse Drive, Viera, FL 32955
- (D) Amount Payable: \$21,120

The Undersigned hereby certifies that this requisition for remodel reimbursement 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. 167

\$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: _____



MACIK BUILDERS, LLC
1263 US Highway 1
Rockledge, FL 32955 US
+1 3216365500
MacikBuilders.com

BILL TO

Job #3 Phase 3
Viera East Community
Development District
219 East Livingston St
FL.
Orlando, FL 32801

INVOICE 5375

DATE 05/24/2023 TERMS Due on receipt

P.O. NUMBER

2300 Clubhouse Dr-Rockledge

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
	34-Remodeling	See contract for detailed description of work performed.		42,000.00	42,000.00
	45% Customer Dep	45% customer deposits-Check #000176 January 19, 2023		-18,900.00	-18,900.00
	45% Customer Dep	45% customer deposits-check #000178 January 19, 2023 (This payment was an overpayment on Phase 2-to be applied to Phase 3 contract)		-1,980.00	-1,980.00
	37-Change order	Change orders in addition to the contract-Change order #0001 Phase 3		24,045.00	24,045.00
	100% Customer Dep	Payment in full on change order #0001 Phase 3-Check #000181 Feb 23, 2023 for \$23,512.50 & check #030504 Mar 2, 2023 \$532.50=\$24,045.00		-24,045.00	-24,045.00

SUBTOTAL 21,120.00
TAX 0.00
TOTAL 21,120.00

TOTAL DUE \$21,120.00

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, 167
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>	