Viera East
Community Development District

Agenda

October 26, 2023

AGENDA

Viera East
Community Development District

219 E. Livingston St. Orlando, FL 32801
Phone: 407-841-5524

October 19, 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, October 26, 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 Continued August 24, 2023 Board of Supervisors Meeting and September 28, 2023 Board of Supervisors Meeting
5. New Business
    - A. Presentation of Fiscal Year 2022 Financial Audit
    - B. Discussion of Promotional Golf Rounds
6. Old Business
    - A. Action Items List
7. Staff Reports
    - A. General Manager's Report
    - B. District Manager's Report
        - i. Discussion of Remaining Bond Projects
        - ii. Discussion of Marketing Director Credit Card
    - 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
9. Organizational Matters
    - A. Acceptance of Resignation of Peter Carnesale
    - B. Appointment of Individual to Fulfill the Board Vacancy with Term Ending November 2024
    - C. Administration of Oath of Office to Newly Appointed Supervisor
    - D. Consideration of Resolution 2024-01 Electing Assistant Secretary
10. Supervisor's Requests
11. Adjournment

MINUTES

MINUTES OF MEETING
VIERA EAST
COMMUNITY DEVELOPMENT DISTRICT

The recessed meeting of August 24, 2023 of the Board of Supervisors of the Viera East Community Development District was held on **Thursday, September 14, 2023** at 7:00 p.m. at Faith Lutheran Church in the Multi-Purpose Room, 5550 Faith Drive, Viera, Florida.

Present and constituting a quorum were:

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

Also present were:

Jason Showe	District Manager
Jeremy LeBrun	GMS
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 Comments**

Mr. Showe: We received one request to speak form from Mr. Sonia Kopliner. We will ask that you please keep your comments to three minutes and state your name and address prior to speaking.

Resident (Sonya Kopliner, 4275 Woodhall Circle): I have a few clarifying comments that were made at the last Board meeting. First, thanks to Mr. Rob Dale for clarifying on record that prior to 2020 bond taking effect in 2021, the golf course made minimal profits because it was using the money to pay for repairs and maintenance of the course. Again, for the record, once the

bond monies became available in 2021, it has been used to pay for projects to improve, repair and maintain the course each year through current year, thereby allowing the golf course to show a substantial increase in profits. Also, thank you for stating on record that in the second year, when you were making decisions, profits decreased by $40,000. Instead of increasing profits, especially since you were still using bond money and not profits from the golf course, you managed to lose money. Furthermore, as of July 31st, profit is down even further, this last year. With all of the improvements and increases in rates over the past two years, and this being a course in such good shape, your decisions have NOT led to an increase in profits year after year. Instead, they continue to decline further each year. What will happen to profit next year when there is no longer any bond money left to use? In addition, you made a decision for the CDD to run the restaurant with no knowledge or experience of how this business operates. You hired and continued to employ an inexperienced manager costing us losses greater than $100,000 over these past two years. Rob, you incorrectly stated that people boycotted the restaurant, when in fact members of this Board, the manager and some staff, clearly drove the customers away by your words and actions, both at the restaurant and at Board meetings. Publicly disrespecting patrons and calling them liars, is not conducive for anyone to support a restaurant where obviously they are not welcome or wanted, as well as not willing to accommodate a golf course clubhouse restaurant menu during the day. With Jeff resigning and the new chef in place, you have the potential to finally make a profit as Jamie has been actively trying to win back customers. The General Manager (GM) must oversee management of this restaurant as recent decisions are already paying off with positive feedback on Jamie and his food. The Board keeps saying it wants the GM to manage it, but you continue to micromanage and your decisions are contributing to the loss of profits and draining profits from the golf course. Lastly, Pete, Woodside Park is not maintained by the money from banner sponsors.

Mr. Showe: 30 seconds.

Resident (Sonya Kopliner, 4275 Woodhall Circle): During the August Workshop and budget meeting last year, Jason explained the cost of operating and maintaining the park in the budget and it increased the special assessment amount. The 2023 park maintenance and materials budget was $27,500 and it doubled for 2024, all for a free park that taxpayers must support each year with no return on investment. You guys are failing and must be held accountable to the 7.000 plus residents of the CDD.

Mr. Showe: Are there any other public comments at this time? Hearing none, we can return it back to the agenda.

FOURTH ORDER OF BUSINESS Discussion of Hook and Eagle

Mr. Showe: We have a few business items, but obviously the purpose of today was if any motions or actions were needed by the Board for Hook and Eagle. I know in talking to Jim, he's comfortable with the way things are running now. So, we'll open it up to the Board for any discussions or things that might need to occur.

Mr. Dale: There was one issue that I received. I don't know if that got out to the Board yet, via email, but it was the one from the marketing director, where they recommended placing Rockstar Entertainment under their budget. I don't know if that requires a Board vote. I don't believe it does. I think it's just an accounting mechanism.

Mr. Showe: Yeah, if that's the direction of the Board, we can certainly do that. I was thinking if you guys want to do that as a Board, we could start October 1.

Mr. Dale: That's what I was thinking, starting with the new fiscal year. It just makes sense that all of those kinds of expenses should be under the same hat, under marketing.

Mr. Carnesale: It either works or it doesn't work.

Mr. Dale: Okay.

Mr. Showe: I do have Jim's A/C proposals. I was going to cover that under his report.

Mr. Dale: Yeah. I have a couple of things that I guess are related to Jim. So that's the only restaurant item that I have.

FIFTH ORDER OF BUSINESS Staff Reports

A. General Manager's Report

Mr. Showe: Alright. Then we take the GM's Report. In the package in front of you, you've got a couple things. Jim couldn't be here tonight, but he did provide his GM's Report. Under golf course maintenance, the new putting green is finished and opened today. The nursery is built by the 13th green and 14th tee. Golf revenue is $50,000 as of the 13th. There is projected revenue of $116,000 for the month. Food and beverage revenue is $24,800 as of the 13th, with projected revenue of $57,000 for the month. We have the new golf cart fleet that is estimated for January delivery. He obtained three quotes for the air condition. One is from Accurate Air, which used to be King's A/C. That's the one he would recommend. It's $37,425 for basically everything,

including installation. That comes with a five-year compressor warranty and one-year parts and labor. I guess he's had a lot of positive feedback utilizing them for service. So, he has a lot of faith in that company. American Air and Plumbing came in at $24,200. He's not even sure how that's possible because I guess even the cost of the unit is higher than that. This supposedly includes everything. So, he's really suspicious of their bid. He also received one from Denver Heat and Air, which was $44.000. So, if the Board is amenable, I guess his recommendation would be to go with Accurate Air Conditioner Heating and Refrigerator.

Mr. Colasinski: I would like to actually look at these proposals in more detail because this is the first I've seen of them.

Mr. Showe: Yeah, I just got them this afternoon.

Mr. Colasinski: Right. That's what I'm saying. I'd like to spend time to evaluate them.

Mr. Dale: I'm also of the mind, because there were a couple criteria that I presented to Jim that I thought were important, which revolved around servicing. Essentially, we need to have somebody available, especially on Friday, like last week. I do believe that a lot of the other companies can handle servicing, which I'm fine with, just as long as we're going to be able to get somebody in the event something happens. It doesn't have to be within the next hour, but same day service, in the event that we have a problem or something goes down. That's where I'm getting at. I don't know if that has any impact on the quotes. I was thinking perhaps, instead of going with a particular quote, because Jim is the one making the recommendation, we go with like a price authorization.

Mr. Showe: You can set a not-to-exceed.

Mr. Colasinski: Well, I think what you're asking for with that, is the maintenance aspect of that. There may be a separate maintenance contract.

Ms. DeVries: There may be a one-year labor guarantee.

Mr. Colasinski: Yeah, but we're looking to go for more than one year.

Mr. Dale: It's also a manpower servicing issue and if they're a small company, three to four people, the likelihood that we're going to be able to get them, if I'm calling them on Friday night…

Mr. Colasinski: Okay, so what is the criteria that you want?

Mr. Dale: That we would be able to get servicing the same day in the event that we have a problem.

Ms. DeVries: Within 24 hours.

Mr. Colasinski: But that has nothing to do with the number of people in the company, though.

Mr. Dale: True. I just said that it decreases the likelihood.

Mr. Colasinski: The thing is, you have to be very specific when you're dealing with these people, so that they understand your expectations.

Mr. Dale: Right.

Mr. Showe: I don't want to put words in Jim's mouth, but when I was talking to him this afternoon, he did say that Accurate Air is the one that he's had a lot of good experience with. He said every time he calls them, they come right over.

Mr. Dale: My thing is that lately, with the existing unit, every time it goes down, it's Friday evening, it's Saturday evening, and the person handling it is me.

Mr. Colasinski: When you're dealing with same day service, if you call them at 7:00 p.m. and you expect them to be there, that's different than if you call them at noon.

Mr. Dale: I understand. I think Jen presented it better, within 24 hours. I'm fine with it.

Mr. Colasinski: Alright, but that's why I want to look at these, because there's probably nothing in here that indicates that.

Mr. Dale: Right.

Mr. Colasinski: But if we want to include that in here, then we may have to go back to them and say, *"Hey, look, this is what we want in here."*

Mr. Dale: Right.

Mr. Colasinski: What does that do to the price?

Mr. Dale: I don't know that we need it contractual. I just want to know that the company is large enough to be able to handle it.

Mr. Colasinski: No, you do need it contractual. It doesn't matter whether they're nice guys or not.

Mr. Dale: Right? One of the other things that is a concern, is this was based on a surge. I just want to make sure that it's also not just a new unit issue, but it's a surge issue, the electric and all of that. I'm out of my area of expertise.

Mr. Colasinski: Well, the thing is, there's different types of surges also.

Mr. Dale: Right.

Mr. Colasinski: We have to understand the root cause. In looking at the board that was damaged, it looks like it was more of an operational surge, where there was a demand for current for some particular reason. Now, that wouldn't be from the power company.

Mr. Dale: Right.

Mr. Colasinski: That would be more of our operation here. It could have been something where the actual fault occurred, though a burned wire. It could’ve been something that made contact with something else, but we don't know. Regardless of that, if we're going to pursue this, and I think we should, if we want to include same day service or 24 hours, we need to let them know so they can price that into this as well. Because a lot of times, anytime you have the service or you're looking for service and it’s not in your original proposal, what happens is on the annual basis, you typically have to negotiate a service contract.

Mr. Dale: Right.

Mr. Colasinski: And that's probably what we would end up having to do. So, we can get that in here initially and then they can specify whether we need to renegotiate a service contract every year after that, or this is going to be part of what they want to do.

Mr. Dale: Right. Actually, going forward, the way that I would like it to work, since we don't have Jim here, is to ask the questions, but this is more in your area of forte. I would like to approve a spending amount and have you and Jim be the interface and move forward from that perspective.

Mr. Colasinski: Since you're looking at doing a service contract, you could probably have an amount of $45,000, on the top end of that.

Mr. Dale: Right.

Mr. Colasinski: And see where things fall after that. Again, I still want to look at the proposals first before we make any decisions.

Mr. Dale: That’s what I’m saying.

Mr. Colasinski: But we also need to go back, and we should have the information from them. If we indicate our service constraints that we want to have with this as well, we should have the data by the next meeting.

Mr. Dale: So, doing the spending limitation, as Jason put it, enables us to accomplish everything we've just talked about, I think.

Mr. Colasinski: Yeah. Well, the thing is, though, we still have to vote on who we would go with at the next meeting.

Mr. Showe: So, if you approve a not-to-exceed, the way we typically do it, is in your example, you approve a not-to-exceed of $45,000.

Mr. Colasinski: Right.

Mr. Showe: With authority to a Board Member to work with Jim to make the final call.

Mr. Dale: Right.

Mr. Colasinski: Alright. I understand.

Mr. Showe: Again, Jim's preference is this company. You could even say, *"A not-to-exceed amount of $45,000 with Accurate Air."*

Mr. Colasinski: Okay. I would say that $45,000 is a good enough.

Mr. Carnesale: Even with the addition?

Mr. Showe: Are you willing to be the designee, Steve?

Mr. Colasinski: Yeah, that's fine.

Ms. DeVries: I don't think it has to be a specific vendor.

Mr. Showe: You don't have to make it a specific vendor. I would suggest a motion of a not-to-exceed of $45,000, with the designation for Steve to work with Jim to make the final call on the vendor and the contract.

> Mr. Carnesale MOVED to approve a not-to-exceed of $45,000 for the purchase of an air conditioner and designating Supervisor Colasinski to work with the General Manager on selecting the vendor and Ms. DeVries seconded the motion.

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

> On VOICE VOTE with all in favor approving a not-to-exceed of $45,000 for the purchase of an air conditioner and designating Supervisor Colasinski to work with the General Manager on selecting the vendor was approved.

Mr. Dale: Wonderful.

Mr. Showe: October 9th and 10th is when the asphalt is scheduled for. They plan on doing the milling on the 10th, 11th and 12th and then paving and striping on the 12th and 13th, obviously, weather permitting.

Mr. Dale: Is that starting on a Monday.

Mr. Colasinski: Yes, on a Monday. So, what Jim indicated, is they intend to mill half of the parking lot and then start paving the next day. So, by Friday of that week, we're hoping to have everything striped and ready to go.

Mr. Dale: Right.

Ms. DeVries: So, everyone can use half of the parking lot.

Mr. Dale: Exactly.

Mr. Colasinski: Yeah.

Mr. Dale: So, we're still functional.

Mr. Carnesale: What's the plan on the road?

Mr. Dale: You would have ground guides with flags at each end, doing half one day and the other half the next day.

Mr. Showe: Jim's done the coordination, but my experience is that they will mill one lane one day, direct traffic through the other side and then do the opposite the next day. You can drive over it when it's milled. It's just when they're putting the paving down, it needs some time to cure. They'll do the same thing. Probably one lane in one day and one lane the next day.

Mr. Colasinski: Very much like they do each half of the parking lot.

Mr. Showe: Yeah. Regarding the restaurant, Jamie is working with US Foods on a new oven cooktop, using a $14,000 credit that we have with them. Pete is waiting for the aluminum overhang to be delivered to install. The back area will have a 12-foot weatherproof cover and a 12-foot sunshade to cover all cooling units. On the to do list, he's going to talk about possibly adjusting operational hours, as well as new menu items with new lunch and dinner options and a golfer menu at the turn. So those are some things he's got on his list to work through with the restaurant.

Mr. Dale: Okay.

Mr. Showe: He also provided rounds of revenue by month from Fiscal Year 2019 all the way to Fiscal Year 2023.

Mr. Dale: Okay. Was putting green open today?

Mr. Showe: Its open.

Mr. Colasinski: I tried it out.

Mr. Dale: That's phenomenal.

Mr. Colasinski: It has some growing to do, but it will get there.

Mr. Carnesale: We can't control the growth.

Mr. Colasinski: No. We just have to give it time.

Mr. Dale: Well, we also can't control when hooligans go and drive on it either.

Mr. Colasinski: We have cameras now.

Mr. Dale: Yeah. We do.

Mr. Showe: That's all I have for Jim, unless there was anything else.

B. District Manager's Report

i. Approval of Fiscal Year 2024 Meeting Schedule

Mr. Showe: I have two things under the District Manager's Report. The first is the approval of your Fiscal Year 2024 meeting schedule. It is a standard schedule, every second Thursday and fourth Thursday, the exceptions obviously being November and December. We push those up a week, so we're not into Thanksgiving and Christmas. This doesn't mean you're held to all of these meetings.

Mr. Dale: We can cancel them beforehand. It would be our recommendation to go ahead and approve that meeting schedule.

Mr. Colasinski: We have December 21st listed on here.

Mr. Showe: That's the third Thursday.

Mr. Colasinski: Okay. I understand. I'm good.

Mr. Colasinski MOVED to approve the Fiscal Year 2024 meeting schedule and Mr. Rysztogi seconded the motion.

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

On VOICE VOTE with all in favor the Fiscal Year 2024 meeting schedule was approved.

Mr. Showe: The other thing that I wanted to bring back to you, is Attachment A, which are the policies of the golf course as well as the rules and rates. After the hearing, Jim and I were working together. As part of your rate schedule, there was a notation about the surcharge at the bottom of your rate schedule, which shouldn't have been there. That surcharge was, in the past, intended for weekend play. The Board no longer wanted to have the weekend play pass, because it didn't include weekend play anymore.

Mr. Dale: So, we just need to remove the verbiage.

Mr. Showe: There were some additional language changes throughout the rules that eliminated that surcharge. Additionally, there was a reference in the rules to basically grandfather things in back to 2017, which no longer applies anymore. Jim pointed out that there were a couple of notations in the rules where it said that the restaurant was run by a third party, which it no longer is. So those were the adjustments that we made to the rules after the hearing. We just wanted to have the Board reconfirm that was your intent just reconfirm the rules as they are in front of you.

Mr. Dale: Do we require a motion on that?

Mr. Showe: I prefer a motion, just to make it clear.

> Mr. Colasinski MOVED to approve Attachment A of the Golf Course Policies and Mr. Carnesale seconded the motion.

Mr. Dale: Is there any discussion? Ron, are you good?

Mr. Rysztogi: I'm good.

> On VOICE VOTE with all in favor Attachment A of the Golf Course Policies was approved.

Mr. Showe: That's all I have.

C. Lifestyle/Marketing Report

D. Restaurant Report

Mr. Showe: I didn't have a Lifestyle/Marketing Report for this meeting.

Mr. Dale: Michelle is at burger night. It is almost as busy as wing night was last night. We actually ran out of wings. We had five cases. Burger night is looking the same. So, she's over there volunteering her time right now. If anybody has any specific questions that I might be able to answer, I can try to answer them.

Ms. DeVries: I just will note that we're looking at her contract. We're doing, a review of her contract because her duties changed significantly since it was written and we're looking at making an update. So, we'll get that probably in the next month.

Mr. Showe: I don't know if there are any other restaurant updates.

Mr. Dale: I just have some issues that I want to go through with Jim that are kind of procedural. It is not for the Board.

SIXTH ORDER OF BUSINESS Supervisor's Requests

Mr. Dale: Ron, do you have anything?

Mr. Rysztogi: Not at the moment.

Mr. Dale: Steve?

Mr. Colasinski: I have a couple things. First of all, there's been a request, which I think is a good one, to do a Veterans Day type of celebration. I think we could probably pull something together at the golf course for that. It could be something involving a program for veterans who wish to play golf that day. It could also include some sort of meal that we would have special pricing for, maybe a clinic or sort of ceremony at our flag.

Mr. Dale: It's interesting that you say clinic, because back years ago, we actually used to have clinics for disabled veterans, but we discontinued it. It is something that I've talked to Jim about, because the Golf Association actually has a formal program. I believe right now, Duran is the only course that provides anything.

Mr. Colasinski: Yeah.

Mr. Dale: There's a process that you have to go through and also, I believe some accreditation type stuff. I will put that back on my list, but that doesn't address the Veterans Day issue. I'm amenable to anything.

Mr. Colasinski: I would like to task Jim getting with Eddie, Jamie and Jen to pull something together. So that's really what I'm looking for in that regard.

Mr. Dale: Are you thinking in terms of discount allocations or in terms of money allocations?

Mr. Colasinski: I don't think a money allocation, but a potential discount that day for them for food and beverage.

Mr. Dale: Right.

Mr. Colasinski: Holding, some sort of instructional clinic as well, which we would just supply range balls and instructor time.

Ms. DeVries: So, something along the lines of Sassy Saturday for veterans. Right?

Mr. Colasinski: Yeah, something along those lines, but even some sort of ceremony.

Ms. DeVries: That would be great.

Mr. Dale: We have a military Monday, right now, which provides a 20% discount.

Mr. Colasinski: This past summer when I had the opportunity to play golf at Dunes, they actually had three ceremonies during the day. They would have reverie in the morning and taps at 1:00 p.m. So, you might be able to do something. You might even be able to get Mr. Tim Thomas or somebody from the ROTC from Viera High School to get involved with that. just to kind of kick things off for the day. That might be something else we could do. But I'd like to get Jim tasked to meet with everyone else.

Mr. Dale: But I assume you're not thinking in terms of a tournament.

Mr. Colasinski: No, just some playing time.

Mr. Dale: Right. You're thinking discounts and food.

Mr. Colasinski: Yeah.

Ms. DeVries: Maybe a package price for the day.

Mr. Dale: I’m good with all of the above.

Mr. Colasinski: Okay. Jason, can you make a note?

Mr. Showe: Yeah.

Mr. Colasinski: Alright. For Jim, the other thing is just to get a plan together to open the bar outside. Because that's been an asset that's been left behind. I think we need to get that opened up again. But part of that is to get the sufficient infrastructure out there, the same infrastructure we have inside as outside with regards to a hostess station, if we need it, a place to store cups, napkins, things of that nature.

Mr. Dale: Well, there’s also a staffing issue, too.

Mr. Colasinski: But that's part of the plan.

Mr. Dale: Yeah, that's what I'm saying. I'm in agreement with you. I think in past meetings we've talked about, Mondays, not being a great time to be staffing. The bottom line is, as long as we're pretty much breaking even or better, I would like it to be staffed.

Mr. Colasinski: Well, I just like to get that officially to Jim to work with his staff to develop a plan. Because some of that also may be some facilities upgrades that we need to do out there, as well, that might involve our facilities person, either building something or installing something. So, we need to get his time as well.

Mr. Dale: Yeah. With that being said, I agree with you. It was not in a good state of cleanliness. It wasn't to standard, I guess.

Mr. Colasinski: That's correct. It's an asset that we need to take advantage of, because we have a lot of people interested in being outside. That was kind of neglected before and we need to get that going again. The staffing will be something that I'm hoping we'll see in the plan.

Mr. Dale: Right.

Mr. Colasinski: That's it for me.

Mr. Dale: Thanks. Jen?

Ms. DeVries: I have no request today.

Mr. Dale: The only thing that I'm just going to bring up, we did have the Farmers Market this past weekend. Once again, I'm stunned, as we had close to 40 vendors for the Summer. We've got a pretty broad repertoire of things. You're not going to get a produce vendor out there in the middle of the Summer, but we have all sorts of vendors selling hummus, bread, sauces and jellies and all the kind of things that you get at a market. So, it was pretty successful, especially considering the fact that it was very hot.

Mr. Colasinski: Yeah.

Mr. Dale: We're just coming out of the Summer and I have high hopes for continued high numbers as we head into Fall.

Mr. Colasinski: It's only going to get better.

Mr. Dale: Yeah. That is all I have. At this point, I will entertain a motion to adjourn the continued meeting.

SEVENTH ORDER OF BUSINESS **Adjournment**

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

_____ _____

Secretary/Assistant Secretary Chairman/Vice Chairman

MINUTES OF MEETING
VIERA EAST
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Viera East Community Development District was held on **Thursday, September 28, 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 *(via phone)*	Vice Chairman
Steve Colasinski	Treasurer
Ron Rysztogi	Assistant Secretary

Also present were:

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

FIRST ORDER OF BUSINESS **Roll Call**

Mr. Showe called the meeting to order at 7:00 p.m. Three Supervisors were present in person constituting a quorum.

SECOND ORDER OF BUSINESS **Pledge of Allegiance**

The Pledge of Allegiance was recited.

THIRD ORDER OF BUSINESS **Public Comment Period**

Mr. Showe: The next item that we have is the public comment period. I have not received any request to speak forms, so we can go ahead and open it up at this time. If you would like to make any comments, we would ask that you state your name and address and please keep your comments to three minutes.

Resident (Catherine Hawkins, 6927 Hammock Lakes Drive): It's great to see you.

Mr. Dale: We're glad to have you.

Mr. Showe: Are there any other public comments? Hearing none. Then we can proceed on with the agenda.

FOURTH ORDER OF BUSINESS **Approval of Minutes of the August 24, 2023 Board of Supervisors Meeting**

Mr. Showe: The first item that we have is approval of the minutes. We have your minutes from your August meeting. I will note that Ms. DeVries submitted a couple minor changes, which we'll make to the final version. We can take any other changes or comments or a motion to approve as amended.

> Mr. Rysztogi MOVED to approve the Minutes of the August 24, 2023 Board of Supervisors Meeting as amended and Mr. Colasinski seconded the motion.

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

> On VOICE VOTE with all in favor the Minutes of the August 24, 2023 Board of Supervisors Meeting as amended were approved.

FIFTH ORDER OF BUSINESS **New Business**

A. Consideration of Agreement for Habitat Management Services with Erwin Consulting Ecologist, Inc.

Mr. Showe: The next item is new business. We have a couple of agreements. The first one, we received from ECOR at your last meeting, but we were unable to get the Kevin Erwin one before then, but this is their update for the year. Again, we only use their services if needed. We budgeted what we think is a sufficient amount in there to cover what we would need them for. But again, that's your Ecologist, so it's kind of important that we have them under contract on any issues that Jim or I might need. It is kind of an expertise in dealing with permit scrub jay habitat, fire burning. They are the experts and have a lot of experience. Unless the Board has any questions or comments, it would be our recommendation to approve that agreement.

Mr. Dale: Yeah, I can't imagine there's too much RFP in something like that.

Mr. Showe: Well, you go through the same RFP process you did with your engineer, so you would have no idea on pricing.

Mr. Dale: Right.

Mr. Showe: It would be the same process again.

Mr. Colasinski: Is their price associated with this support?

Mr. Showe: Yeah. It's in there and it's an hourly rate. They kind of give you a scope.

Mr. Colasinski: Alright. Very good. So, it's as needed.

Mr. Showe: Correct?

Mr. Colasinski: Okay. Very good.

Mr. Showe: Yeah. We use them as needed on certain projects to be in permit compliance.

Mr. Colasinski: So, are you looking for a motion to approve that agreement?

Mr. Showe: Yeah.

Mr. Colasinski: I'll make the motion because they have done good work for us.

Mr. Colasinski MOVED to approve the Agreement for Habitat Management Services with Erwin Consulting Ecologist, Inc. and Mr. Rysztogi seconded the motion.

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

On VOICE VOTE with all in favor the Agreement for Habitat Management Services with Erwin Consulting Ecologist, Inc. was approved.

B. Presentation of Arbitrage Rebate Report Series 2012

Mr. Showe: The next item is a presentation of your Arbitrage Rebate Calculation Report. I know that sounds like a mouthful, but the basics of that, is because we issued public bonds, there are provisions in that bond that cap how much interest you're legally allowed to make off of those funds. So, we're required annually to perform a test to ensure that we are in compliance with that. I will say that with the current interest rates, it would be near impossible to make enough interest to cover it, but we're still required to perform that test. The second page of that report gives you a little table, which says no rebate liability exists. So that's perfect. That's where exactly you want to be on these reports.

Mr. Dale: In the sweet spot?

Mr. Showe: Yes.

Ms. DeVries: Jason. I'm just curious, what would happen if we did earn more interest.

Mr. Showe: There would be a rebate calculation. That's what this does. It would calculate the rebate you would have to pay back because you have tax exempt bonds. You would have to pay back whatever the difference was in what you're legally allowed to collect and what you did collect.

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

Mr. Showe: Absolutely.

Ms. DeVries: I was wondering what it was.

Mr. Showe: Yeah, it's a lot of numbers, but that second page is kind of just the summary of it.

Mr. Dale: I do, at some point, during this meeting, want to have a discussion about the amount of bond money that we have left, similar to the conversation you and I had on the phone, Jason.

Mr. Showe: Sure.

Mr. Dale: I'm fine holding off, though, until we get into the General Manager's presentation.

C. Consideration of Proposal for Professional Services with AMTEC

Mr. Showe: Also, behind that, would be the arbitrage rebate calculation for the following year. Again, it's $450. GMS can't even perform it at that rate. We've done some, but it's hard to beat that price. So, we ask for a motion to approve that proposal.

Mr. Colasinski MOVED to approve the Proposal for Professional Services with AMTEC in the amount of $450 and Mr. Rysztogi seconded the motion.

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

On VOICE VOTE with all in favor the Proposal for Professional Services with AMTEC in the amount of $450 was approved.

SIXTH ORDER OF BUSINESS Old Business

A. Action Items List

Mr. Showe: I can quickly go through, the action items. Regarding the Emergency Recovery Plan, the engineer is still of reviewing all of the data. We're looking at the annual newsletter for the stormwater response. In terms of the parking lot paving. Jim, when is that starting?

Mr. Moller: On the 9th.

Mr. Showe: Okay, so October 9th, they're going to start that project. For the driving range parking, Jim and I actually had some progress on that, I think. You can correct me if I'm mistaken. You talked to the Homeowners Association (HOA). They agreed to at least discuss it.

Mr. Moller: Correct.

Mr. Showe: The access, if I understood you correctly, they wanted us to get permission from the city first.

Mr. Moller: Basically, they wanted us to have all of our ducks in a row. Instead of just a verbal plan, they wanted something in writing. So, I wrote something up with a map, kind of where it's going to be and the approximate square footage of the actual parking area. It's actually on paper and it's not hearsay.

Mr. Colasinski: It's documented. It's a visual. It's a solid reference point.

Mr. Showe: Yeah. So, I can take it from there. We took that plan and got it to the City of Rockledge. We're going to have to. We're making access off of their road.

Mr. Colasinski: Is that the city's road?

Mr. Dale: That is a county road.

Ms. DeVries: I thought it was a county road too.

Mr. Showe: Okay. Well then maybe the city has no standing, then.

Mr. Colasinski: Well, it’s the city limits where that access is to be granted, but the road is owned by the county.

Mr. Dale: Yeah. They probably have the first twelve inches of that, if that. I'm a little trepid about involving the city with this, because that's when it just turns into a giant long drawn-out process, but you go ahead and finish.

Mr. Showe: The city's answer was, *“You need to get permission from the HOA first because you're going to be accessing their property.”* So, that kind of bounces us back to the homeowner.

Mr. Dale: This is not a permanent improvement. We're not concreting this. This is coquina, essentially.

Mr. Moller: You would probably have to make a curb cut and then probably concrete from the street to the sidewalk.

Mr. Dale: Okay.

Mr. Moller: Then from the sidewalk on would be the aggregate, the crushed coquina and whatnot.

Ms. DeVries: I just want to say, as the HOA, if all of the services from my home are from Brevard County, none of them are from the City of Rockledge.

Mr. Colasinski: The border, Jennifer, is only on the north end of our facility.

Mr. Dale: Yeah. Here's where I'm at. I think we gave them 60 days in our letter. We're probably coming up on our 60 days.

Mr. Showe: Well, what we did tell them, is since we started working with them, part of the 60 days was that we were getting a flat no from everyone.

Mr. Colasinski: Right.

Mr. Showe: So, now that we're working with them, I told them we give them some flexibility.

Mr. Colasinski: We have to give them an opportunity.

Mr. Dale: And I'm okay with a little bit. I guess where I'm at is, this kind of feels a little bit like where we were six months ago and the same thing happened.

Ms. DeVries: It feels a little like chicken and egg to me.

Mr. Dale: Yeah.

Ms. DeVries: They say to go to the HOA and we go to the HOA and they say go to the city.

Mr. Dale: Right.

Mr. Colasinski: Well, let's go through this. Let's just go through it and see where we stand.

Mr. Showe: The city was incredibly clear that we need permission from the HOA to cross their property first.

Mr. Dale: Right. But again, as we've discussed, we don't need to cross their property. We can access it without crossing their property.

Mr. Showe: We can.

Mr. Dale: It does create a longer driveway.

Mr. Showe: Right.

Mr. Dale: So, I'm okay for letting this go a little bit, but this is not a…

Mr. Showe: Agree. We all agree.

Mr. Dale: Yeah.

Mr. Colasinski: I think it's worth taking the next step.

Mr. Dale: Yeah, we'll take the next step. I'll be a little bit patient. I'm still not happy with the fact that the first thing they threw out was that our $2.5 million sprinkler system is on their property. That's why we're doing this one by the book. I'm saying that partly for the minutes because I've been asked, *"Why are you guys giving them a hard time."* No.

Mr. Showe: Well, we've also been performing maintenance in that area for quite a long time.

Mr. Dale: Exactly.

Mr. Colasinski: At no cost.

Mr. Dale: Exactly. The only reason why they control that area is because The Viera Company dealt the cards out randomly and they randomly captured that area when it really should have belonged to the CDD to begin with.

Mr. Showe: We'll work it a little more. Hopefully we'll have a better update for you at the workshop.

Mr. Colasinski: Alright.

Mr. Dale: Okay.

Ms. DeVries: I also want you to note that our next HOA meeting is an election and not a typical meeting like this one. I have to look at the agenda for that meeting to see if that would even come up in the discussion next month.

Mr. Dale: Well, the thing that's funny about that is HOA annual meetings are completely different than the others and you literally can elect an entirely new slate of officers because your next meeting is an election.

Ms. DeVries: Right.

Mr. Dale: Right. Well, I hope it goes well, Jennifer.

Ms. DeVries: Yeah. They are having a meeting in a couple of weeks and trying to recruit people to be on the Board.

Mr. Dale: Well, I hope that goes well.

Ms. DeVries: Thank you.

Mr. Showe: So that's all that we have for the Action Items List. So, we can let Jim go on with his General Manager Report.

Mr. Colasinski: What about the AMTEC proposal?

Mr. Showe: That was the professional services for the next Arbitrage Report.

Mr. Colasinski: Okay, very good. Thank you.

Mr. Dale: The $450.

Mr. Colasinski: Okay. Very good.

SEVENTH ORDER OF BUSINESS Staff Reports

A. General Manager's Report

Mr. Moller: Alright, so I'll try to do this from memory. I signed the quote for the new range through US foods to use our credit.

Mr. Dale: Okay. I was thinking of the driving range.

Mr. Colasinski: The range for the kitchen.

Mr. Moller: The kitchen range.

Mr. Colasinski: Not the driving range.

Mr. Moller: I think we had a credit of $14,000 and the range cost $16,700. So, I think it cost us $2,000 for a brand-new range. I don't have word on when that's going to be delivered, but it's been ordered. Jamie's going to deal with a local restaurant preventer in our area to do the install and get the old one out and we can work a trade with the old one, maybe get a new fryer since we have an old fryer. Hopefully just all that together will cover the installation costs and stuff like that. So, we'll try to keep the cost down. But I do want to put this on wheels and also have a flexible gas hose so staff can pull the range out.

Mr. Dale: How old would you estimate that equipment is? Do you think it's as old as the facility?

Mr. Moller: If I had to guess, probably the range is 30 years old. It's probably the original, most likely.

Mr. Dale: Thank you.

Mr. Colasinski: It's become a fire hazard.

Mr. Dale: Yeah.

Mr. Moller: So, we have the range. I know Jen was talking about installing a cooler outside of the bar area for golfers when they come in. We can offer grab and go sandwiches and other beers. I found a cooler for $2,500. It would have a double door, just like we had previously, with locks at the bottom, so we can lock it for night service or whatever we can do there. Other than that, I talked to Jamie about the coolers in the back. All of the coolers back there, he feels very comfortable with. I don't think it needs anything other than just some upkeeping and repairs, but everything right now is very functional. All of the cooling units in the back are performing very well since Pete installed the aluminum carport, for lack of better terms, over that. It's keeping the sun off some of those cooling units and helping the performance of those guys.

Mr. Colasinski: I'm actually stunned at the improvement back there, the cleanliness of the area and also the ability of the shade that that provides now.

Mr. Dale: Just for the minutes, kudos to Pete again. I know I've told Mr. Pete Lopez, but that structure that he built, the overhang, is just absolutely phenomenal.

Mr. Moller: Yeah, he did a great job.

Mr. Dale: I think that would have cost us probably $20,000, if we had a contractor build that for us.

Mr. Moller: Yeah, I think $1,600 is basically what it cost us in material. Regarding the golf course, we just aerified the greens this week. I rented a machine called a unit rake. It's basically a dethatching. It expedites the process of verticutting. We have over 30 acres of fairways and are trying to get our fairways verticut. We subcontract that out for probably $10,000. We rented this machine to see how it performs. Me, Wes, Justin, we all think it did a great job. So, I'm probably going to wind up purchasing one with the funds that we acquired from selling the irrigation. Brand new ones are probably right around $10,000 and I think we received a little over $16,000.

Mr. Dale: It's a self-propelled piece of equipment.

Mr. Moller: That you pull right behind a tractor.

Mr. Dale: Pull it behind a tractor. Okay.

Mr. Moller: So basically, it's a bunch of spring-loaded needle tines that you would see, like in agriculture. It just kind of walks across the fairway, lifts up the turf, pulls any dead thatch

out and then we mow it off. It did a really good job. Financially, I think both Food and Beverage (F&B) and golf, are sitting very well. I think last year in September, golf finished up at like $74,000 and we're sitting at $97,000, right now. Unfortunately, we're closed today and it's not looking good for tomorrow with the rain we just had and what's probably coming for tonight. We'll see how it drains.

Mr. Colasinski: It's one more day. It is what it is.

Mr. Moller: We'll be right around that $100,000 mark, but we'll still exceed last year by $25,000 to $30,000. Basically, the restaurant doubled itself. I think last year the restaurant did $30,000 and we're sitting at $65,000.

Mr. Dale: Wow.

Mr. Colasinski: Actually, the annual revenue is much higher.

Mr. Moller: Yes. Next week I'm going to take Eddie and Wes out and we're going to do a hole-by-hole assessment on greenside bunkers, to try to figure out which bunkers we want to reshape and which ones we could eliminate. Because right now we're standing over 63,000 square feet, for just greenside bunkers. That's huge. It takes a lot of maintenance. I've played a lot of golf courses where the greenside bunkers still hold their job of either framing a hole or providing protection for a green, but it a fraction of the size of what we have.

Mr. Colasinski: So, can you talk about the bigger picture as to what you're trying to do then, since this goes into the meeting minutes?

Mr. Moller: Reduce manpower to take care of the bunkers.

Mr. Colasinski: But overall, you're looking at all the bunkers, right?

Mr. Moller: Just the green size.

Mr. Colasinski: Just the green size. Okay. And you're looking to replace sand and drainage.

Mr. Moller: Most of the green sides need a complete overall. The bunkers shrunk; the faces rolled down. We have excess rains. Water right now is basically draining into the bunkers, flooding the bunkers out. If the bunkers are shaped right, the water can be diverted around the bunkers. So, there is all new drainage in bunkers for any water that goes in there, with new sand and new sod.

Mr. Colasinski: I just want to understand it in the meeting minutes, so when people read them, they will understand and then your details that you're talking about now will make sense.

Mr. Moller: Yeah. So, basically reshaping these bunkers will decrease manhours, increase liability, basically improve the overall form and function of the golf course. So, like I said, me, Eddie and Wes are going to go through and figure out a game plan of what we want and then I'll get a couple of guys in here to give us quotes on what kind of dollars we're looking at to get that done. Then with that construction, any sand we pull out of those bunkers, we can replenish in the ferry bunkers.

Mr. Dale: Are you able to give us a no less than, no worse than when amount?

Mr. Moller: When I asked, and this was just straight bunker renovation, it was $3.50 per square foot. So, I'm guessing around $200,000.

Mr. Colasinski: And that's just a guess at this moment.

Mr. Moller: Yeah.

Mr. Colasinski: Because you also have the drains that you have to put in too. Right? So that's comprehensive.

Mr. Moller: Yeah. So basically, when we are doing irrigation project, I was talking to one of Landier's leads. He said right now their current price for a total bunker renovation, sand, sod shaping drainage is about $3.50 per square foot.

Mr. Colasinski: So, the time frame would be next summer.

Mr. Moller: Depending on the cost of it, but yes.

Mr. Colasinski: Yeah. Okay.

Mr. Dale: Is there a portion of the course that is much worse off than another portion, like the front nine versus the back?

Mr. Moller: For the bunkers?

Mr. Dale: Yeah.

Mr. Moller: Not really. There are some really bad ones in the front and some bad ones on the back. It's six- and one-half dozen of the other as far as the green side bunkers.

Mr. Dale: Okay.

Mr. Moller: There are 30-year-old four-inch corrugated drain pipes underneath those bunkers that collapsed. They have been clogged.

Mr. Dale: Right.

Mr. Moller: Root intrusions, the whole nine yards.

Mr. Colasinski: If we were to look at the Master Plan, Rob, that is the last item on there. The plan that was issued in 2015, that is the last item on that plan that needs to be addressed from a capital outlay perspective.

Mr. Dale: Right.

Mr. Colasinski: So, this will be huge, because then we are done with capital outlays and the profit that we make for the course, we can continue to put away in the Reserve Fund for future capital improvements.

Mr. Dale: Right.

Mr. Moller: The last thing was the air conditioning quotes for the restaurant. I obtained three bids, one from Dittmer Air, one from American Air and one from Accurate Air, which used to be King's Air Conditioner. We've used King's numerous times for repairs on both the coolers and the air conditioner. Dittmer Air was the highest, coming in at $40,000. So, looking at the prices alone, I just looked at what each unit they're proposing. The American Air proposal was for a less expensive unit. It had way less parameters. I think the energy efficient rating on that was right around ten. The other two were 11 or more for their EDR, not for Sear, which I guess rated at 95 degrees. Then the American Air unit had 178,000 BTUs, and the other two had 184,000 BTUs. So, in my opinion, King's is the way to go or Accurate Air, which had the better price of the two. I already contacted Kings.

Mr. Dale: What are they at again?

Mr. Moller: I think it was $36,000.

Mr. Showe: It would be a not-to-exceed.

Mr. Moller: I talked to him about surge protection, but he said that's more of an electrician thing. When everything starts rolling in, we'll get an electrician to get us some surge protection for that.

Mr. Dale: Did you have anything?

Mr. Colasinski: Jim and I already talked about this already. Surge protection would be an external piece of equipment. You would feed the power to that and then out of that, you feed in the AC unit.

Mr. Moller: Correct.

Mr. Colasinski: So no, we're good on that.

Mr. Dale: Are comfortable with that?

Mr. Colasinski: Oh, absolutely.

Mr. Dale: Okay. Alright. Sounds good to me.

Mr. Colasinski: I asked him to do a little bit more research. He did the research.

Mr. Dale: That's what we pay you the big bucks for. I'm not going to quibble over a couple of grand on something like that. That's too important.

Mr. Moller: I think that's about it. I'll look at my notes tomorrow morning. If there's anything I missed, I'll forward it to Jason.

Mr. Colasinski: Was there something with the functioning of the hood in a restaurant? Was that still an issue?

Mr. Moller: No. That was a while ago. I got a hold of Hood Depot, finally. All of the parameters are preset on the hood. He said, *"I can charge you a service call and send somebody out there, but I'm going to tell you right now, it's going to be your belts"*. In Florida, the belts in an exhaust hood need to be changed two to three times a year. So, Pete went up there, got the belt numbers off of there and I think it was like $15 a belt. We changed belts and it's working great.

Mr. Colasinski: Wow.

Mr. Moller: So, I think what was happening was the exhaust belt was slipping. It wasn't pulling as much as it was pushing.

Mr. Colasinski: Okay. Well, grease will do that. That's awesome. That's another good reason to have Mr. Pete Lopez working with us, because he's capable of doing things that would cost us thousands, usually.

Mr. Moller: He's been doing very well with all of the little projects that we have had around the clubhouse. He's going to be getting back to some of the park issues, like some broken pieces in the kitchen and stuff like that. He will get all of that fixed. The sun umbrella, we'll get that all that fixed up. I think that's it, if you guys have any questions.

Mr. Dale: No, I just want to expound a little bit.

Mr. Colasinski: Yeah, I have a couple of questions.

Mr. Dale: Go for it.

Mr. Colasinski: A while ago, we did our policies, procedures and talked about rates and so forth. We also talked about personal golf carts being used by people who must comply with

the following. Now item number six on here says, *"Each cart must display a current trail fee decal as issued by the District office."* Do we have trail decals right now?

Mr. Moller: So, basically, when someone has their cart and they come in, they show proof of insurance and Inez will issue them a new permit sticker.

Mr. Colasinski: Well, there's also a fee with that, right?

Mr. Moller: Yes.

Mr. Colasinski: Okay. Are we checking the carts before they go out to make sure that they have the details?

Mr. Moller: They should be.

Mr. Colasinski: They should be.

Mr. Dale: That was a Politician's answer if ever I heard one.

Mr. Colasinski: Alright. When I see revenue on here, I don't really see a distinguishment between those trail fees that are one clump. What I'm saying is that when we talk about prepays and trail fees, it's one clump. So, I don't know whether we're actually charging other people who are not prepays the trail fee. Typically, right now, when we couple them together, we charge that, but I don't know. So, I have no way of knowing.

Mr. Dale: I'll take it a step further from what I see. If we're supposed to be collecting those on a per use type basis, most of the people I see, not going into the pro shop. They're rolling out of the house with their bags on the cart. Then they're just going up to the starter shack.

Mr. Colasinski: Our current policy says that you buy one annually. We don't have per use like Duran has. If you come out there that day and you don't have an annual trail pass, then you pay, I believe $24.

Mr. Dale: And that's why I'm thinking perhaps, because it gets kind of cumbersome to manage something like that on a daily basis, if they're going three or four times a week, let's just collect an annual fee on that.

Mr. Moller: Those that aren't checking in, purchased the annual pass with trail fee.

Mr. Dale: Okay. That I wasn't clear on.

Mr. Colasinski: Right?

Mr. Moller: They still need to check in so we can count the round.

Mr. Dale: Okay.

Mr. Colasinski: I still want to make sure that we have our starters verifying people's carts before they go out, because we have a lot of carts going out there and the whole intention of that fee was to help us with our maintenance costs because of the wear and tear of multiple carts versus only two in a group. I just want to make sure that we're containing our costs in that regard and have the corresponding revenue to deal with it. I guess that's something that is difficult to track because we have to trust our starters to do their job.

Mr. Dale: So, is there an action item on this?

Mr. Colasinski: There isn't, because it's really more of trust. We hire staff because we trust them. I don't know if we are or not, but I'm trusting them because we hired them.

Mr. Moller: I have some bullet points for our operations meeting on Monday.

Mr. Colasinski: Yeah.

Mr. Moller: I have some for the cart barn guys, pro shop staff and restaurant staff.

Mr. Dale: We can add that one.

Mr. Moller: I'll have all of the starters.

Mr. Dale: Beautiful.

Mr. Colasinski: Alright. Thank you.

Mr. Rysztogi: Is there any limitation on golf park types? You don't limit the tires?

Mr. Moller: The tires cannot be too aggressive. They cannot be like an ATV knobby tire. Anything that's going to do damage to the turf, we do not allow. I don't think there's anything as far as being jacked up. I don't believe we allow gas carts.

Mr. Colasinski: So, Ron, in our Policies and Procedures, we have a list of things in here that are qualifying for golf carts.

Mr. Dale: We have not approved gas carts as a Board. Actually, that came up last year as a policy issue.

Mr. Colasinski: Ron, I can read these off quickly.

Mr. Rysztogi: You have to have a white golf cart.

Mr. Colasinski: How about if I just quickly read these off so that you know what they are? *"Each cart shall be maintained by its owner in a satisfactory and safe operating condition. Each cart shall be painted and decorated tastefully in accordance with the decor and standards of the golf club. Each cart shall be a four-wheel electric type of cart with a solid top and appropriate golf specific tires. Adequate insurance and amounts in terms of determined by the*

Board of Supervisors of the District shall be maintained on each cart, and proof of current insurance shall be supplied and kept on file in the District office at the golf club. This proof of insurance must be turned into the District office before the golf cart is used on the course." That's one of the reasons why I want to verify those are current so we don't have any issues with insurance. Next one is, *"Each cart must be equipped with operable headlights and rearview mirrors. Each cart must be equipped with sand to fill divots. Each cart must display a current trail feed decal as issued by the District office."* The last paragraph says, *"In the interest of decor and fairness, a personal golf user is not allowed to equip carts with radios, tape decks, other audio equipment, television or to blow horns while on golf club property. Personal coolers are not allowed on golf club property. You can't bring your own beverages of any sort of food onto the course."* That's really the essence of it. Okay?

Mr. Rysztogi: What's the percentage of golf carts as opposed to club carts?

Mr. Moller: Percentage? I don't have that.

Mr. Rysztogi: Is it 10%, 20% or 15%? I'm just curious.

Mr. Moller: Overall, I guess 25%, but it changes on a daily basis.

Mr. Rysztogi: Okay. I'm just trying to visualize the number.

Mr. Moller: It was probably higher than in the past.

Mr. Dale: Alright. I have a couple of things that I want to go over. You touched on the restaurant. Steve touched on it also. We are on track, according to the financials, for making over $700,000 for the year, which is a huge gross for the year. If we have a good month this month, we're actually probably going to finish in the black, which I was very pleased to see, considering that we started out so roughly with the build out and everything like that. We were probably $40,000 in the hole the first two months because we were pretty much shut down for most of that timeframe. I know we've talked about June and July. We were positive for the month of August, by roughly $7,000, which I was pleased to see. We seem to have reversed the trend there. The one thing that I want the Board to discuss, we had talked roughly about six months ago, for both the pro shop and for the restaurant, utilizing roughly about $10,000, give or take, but at the time, I think there was about $10,000 of bond money towards lost revenue reimbursement for those two entities. It was primarily to help out because the beginning of the year was just so brutal because of the build out. I'm not sure we want to go that route.

Mr. Colasinski: I'm pretty sure we had already zeroed that out on the bond appropriations.

Mr. Dale: Well, let me do my segue, because I want you to keep that thought in mind. But with the arbitrage work that AMTEC did, we were sitting at roughly $338,000 in bond money remaining. About $138,000 of that was for the new parking lot.

Mr. Showe: Right. What I realized also is Requisition 27, which is about $20,000, is not included in that calculation.

Mr. Dale: Is that the final basic build out?

Mr. Showe: Yes, the final basic build out.

Mr. Dale: Okay. So, we're sitting at about $180,000.

Mr. Showe: $175,000 to $180,000.

Mr. Dale: Okay. $180,000. A couple of things that I want to talk about. From that, we'll probably be subtracting roughly $40,000 for the air conditioner. So, that brings us down to $140,000. Do you think there's going to be any additional restaurant equipment?

Mr. Moller: I talked to both Jen and Jamie. I think other than the $3,000 cooler and then whatever incidentals we get on top of the US Food supply, there is probably another $7,000, just between the range and the cooler.

Mr. Colasinski: There is also the surge protector, electrical work and insulation.

Mr. Dale: Worst case let's take it down another $5,000.

Mr. Colasinski: $7,000.

Mr. Dale: It comes to about $135,000. Oh, let me also ask the question, where do you think we are with the county culvert project? Have we received any update from the engineer?

Mr. Showe: He’s still going through everything. I think his first primary goal was to map everything on the map. Obviously, you guys have a huge District.

Mr. Dale: But you’ve heard no rumblings about any disasters that we're about to encounter?

Mr. Showe: No. Considering the amount of rain, you guys we've all had over the last few weeks, if there were issues out there, you'd have seen it through some of that.

Mr. Dale: Right.

Mr. Showe: So, fingers crossed, we don't have any huge expenditures.

Mr. Dale: Alright. The reason I bring that up, is we've spent a lot of time talking about the golf course. As Steve said a million times and I agree with him, we have to remember that there's a whole lot to the CDD. So, I do think there are other things involved. I do think there are potentially things at the park.

Mr. Colasinski: Absolutely. I agree.

Mr. Dale: That potentially would be a component of the $135,000 that we're talking about. I'm not saying that we should spend it that way. I'm just saying it's part of the discussion. The lost revenue reimbursement, whether that would be part of the $135,000.

Mr. Colasinski: I think that's reasonable.

Mr. Dale: And then the lake bank restoration that we have already agreed to…

Mr. Colasinski: Right. We accelerated that.

Mr. Dale: I think that's roughly about $180,000.

Mr. Moller: Is that already earmarked?

Mr. Colasinski: But that's in the budget, though. We put money in our budget next year for that.

Mr. Dale: That's what I'm saying. Okay.

Mr. Showe: There was funding.

Mr. Dale: Some of it was bond related.

Mr. Showe: For any of those lake banks that were adjacent to the golf course.

Mr. Dale: Right.

Mr. Colasinski: So, we've already done that, have we, Jim?

Mr. Moller: Two years ago.

Mr. Dale: We can split that out.

Mr. Showe: But if any of the current scope is attached to the golf course, you can still do more. You could utilize that as a potential source.

Mr. Dale: Right.

Mr. Showe: We did earmark that in the budget, but obviously if you could use these funds, I'd recommend using these funds.

Mr. Dale: Yes. Get rid of these first. So, we've got $135,000 to work with. Of that, we have maybe $10,000 to $20,000 for the park and maybe $10,000 to $20,000 for revenue reimbursement. We have $180,000 for lake bank restoration. I think half of it was located inside

of the golf course, roughly. So, you'd be able to go like $90,000 for lake bank restoration. Then we're also talking about bunkers. Usually, I agree with you to use the bond money first, Jason, but…

Mr. Colasinski: I think for bunkers, we should probably lean more towards the capital reserve funds that we've already collected from the golf. We could take the bond money and apply it to other areas of the District.

Mr. Dale: That's kind of where I'm going. I know it's a rob from Peter to pay Paul.

Mr. Colasinski: This is $30,000 here. By time you add it up and do installation, it's going to be $30,000.

Mr. Dale: Where do you think we're at?

Ms. Webb: I'll talk about that when I get there.

Mr. Dale: Okay. We'll talk about this in just a little bit.

Ms. Webb: Okay, well, this is the price from one vendor. I have another vendor that I'm looking at. I think he's going to be a little bit cheaper because he's local.

Mr. Dale: Talk about the project.

Ms. Webb: Oh okay. So, there will be music at the park. We actually have quite a bit of little autistic children that actually use our park because it's challenging for them to use a lot of other parks. A couple of events that we've done there, the families have talked to me and said, *"We love it. I wish there was a little bit more that they could do because they have limitations."* I know we talked about this way at the beginning, but if we do have some extra funds, I'd like to get a couple of pieces that we could put at the park, to add to it. Dave and I were talking about, some of the grants that we're trying to get. We're bringing people in from out of the city, out of just Vieira, maybe from Orlando, maybe from Daytona Beach. I know that there's one music park way down in Palm Bay. They get a lot of grant funding because of the accessibility for the special needs kids. So, I think we should consider putting several things, such as hand drums and serenade. We don't have to get all of the pieces, but I'd like to get several of them to put in over where the bathroom is, where that grass is. I know I use it for the Farmers Market, but a lot of the vendors that are over there are saying they don't get as much traffic as the main road. So, I want to just make it the main strip for the Farmers Market and start using that area for a music park, if we can.

Mr. Dale: Okay.

Ms. Webb: So, that's kind of what I'd like to see.

Mr. Colasinski: Okay.

Ms. Webb: When I went to the Chamber, I did talk to a lady from the Cocoa Beach Chamber and I said I was considering going to each area Chamber and asking to buy a piece of the park. She said, *"You know, we aren't opposed to it, but would like it to be used in our area,"* but it's not that she's opposed to it. So, I was going to start maybe that way, but if we have a little extra money, maybe we can start with a couple of pieces and then I can put that out there, too.

Mr. Colasinski: Well, you can also get some feedback and see just how well it is received.

Ms. Webb: Yeah.

Mr. Colasinski: Then if it's very positive, we consider more, but if not, then we could stop there.

Ms. Webb: Right. These ones, the serenade and the note rumba, are actually very soft.

Mr. Colasinski: They're not true percussion.

Ms. Webb: They're very costly.

Mr. Colasinski: Well, I mean, they're not like percussion instruments where they can be fairly loud.

Ms. Webb: Yeah. I tried to pick ones that were pleasing to the ear. You could actually hear them online. There's a lot of support for grants for the park that will help adding equipment that is more for the needs of special needs children.

Mr. Dale: What does the community need to get an adequate representation of musical instruments and then be able to go back to various groups and say, *"Hey, do you think you could get us one or two?"*

Ms. Webb: Well, I know the big wood ones are really hard. When we first started doing it with the benches, I had other people who said, *"Are you going to do any other type of things that we could actually donate to the park?"* Several people were very interested in donating under their names.

Mr. Dale: We could do that on someone's behalf.

Ms. Webb: The flowers and the smaller pieces are $1,300 apiece and are more affordable for people who want to donate to them. There's also mushrooms that we could get. They are a

little bit louder. I didn't really want to go that route, but those are things that we can with and see what happens.

Mr. Dale: So, would $15,000 to $20,000 be sufficient for seed money to get a music park going?

Ms. Webb: Oh yeah.

Mr. Colasinski: I would think that $20,000 would be a good starting point.

Ms. Webb: Yeah, I think $20,000 would be good.

Mr. Dale: So, do you think you could put a big dent in it with $20,000? I actually like that idea. We sold probably 10 to 15 benches that people wanted to be the sponsors of.

Ms. Webb: Yes.

Mr. Dale: We probably could incorporate that. I like that idea. Alright, so roughly $20,000 is what we're talking there, then.

Ms. Webb: Yes. That would be very helpful.

Mr. Dale: Okay.

Mr. Colasinski: So other items at the park that I'd like us to consider, would be to reevaluate what we have in the dog parks right now. When we did the construction in there, we put a lot of good things in there.

Mr. Dale: Right.

Mr. Colasinski: But it's been a couple of years now and things tend to wear out.

Mr. Dale: Well, we've talked electric also.

Mr. Colasinski: Well, that's another component of infrastructure for the park. I'd like that, but we still need to maintain what we have in the park or actually improve what we have in the dog parks and also the playground.

Mr. Dale: Right. I think the biggest challenge in the dog park, is that large hill right now, which is getting eaten up again.

Mr. Colasinski: Yeah.

Mr. Dale: It's going to be a perpetual fight.

Mr. Colasinski: Well, if it's going to be perpetual, then maybe we need to reevaluate.

Mr. Dale: Well, we would have to take the whole bridge and everything.

Mr. Colasinski: That's what I'm saying. If it's going to be just to the point of…

Mr. Dale: Well, what I think would fix it, and we would have to bite the bullet, would be a lot more of those mats that go around the entire hill so it doesn't erode so quickly.

Mr. Colasinski: The thing is, it's more suitable for the small dog park and not necessarily the larger one.

Mr. Dale: Right.

Mr. Colasinski: Because the larger one just takes the big dogs. It takes a big beating.

Mr. Dale: Yeah, but they do like it. They go crazy.

Mr. Colasinski: I don't doubt that. Alright, let's try that and see how it works. I don't want to take away from what we have.

Mr. Dale: Yeah. What is your estimate on that, Jim? What do you think if we were to drop a couple grand, whether it's the mesh that they also sell or the rubber mats?

Mr. Moller: If it’s like that with the kids, I'm just wondering if it'll be like that with the dogs. We had it roped off, the grass came back and it was doing well.

Mr. Dale: Yeah.

Mr. Moller: I'm wondering if we just go back to what we talked about before and just do artificial turf on that large dog mound.

Mr. Dale: Yeah. That's an option, too.

Mr. Colasinski: Well, that's part of reassessing what we have down there and setting some money aside for that. So yeah, I like that idea.

Mr. Dale: I'm good with that also.

Mr. Colasinski: Playground equipment as well, for instance, like the rope for the spider web crawl, we probably have to replace that eventually as well. Any of the swings that are on the swing set, we might have to revisit whether those are getting worn. I just want us to take an assessment of the current equipment that is there and see if there are things that we need to upgrade or replace from being worn out.

Mr. Moller: Right.

Mr. Dale: Yeah. I's hard to believe, but it's been almost two years since that was put in.

Mr. Colasinski: Right. Time goes quickly.

Mr. Dale: That’s hard to believe.

Ms. Webb: Some of the mulch areas have gotten low, so they get puddles now.

Mr. Moller: From the kids.

Mr. Dale: Oh, the mulch, definitely.

Mr. Moller: Well, we didn't add mulch. We actually turned it over. It was amazing how well it fluffed.

Mr. Colasinski: Right.

Mr. Moller: It's probably been four months since we did that.

Mr. Dale: Yeah.

Ms. Webb: I'm going to do Art in the Park in November. I got some flower chalkboards that we're going to put up as a, *'let's see what happens'* type of thing. I'm going to try to do some big thing before the kids destroy them or they start writing profanity or something on them.

Mr. Colasinski: A *'let's see what happens'* thing?

Ms. Webb: Well, at least with chalkboards, you can erase it versus if it becomes where they're all going to be writing profanity.

Mr. Colasinski: That's assuming you can write on it and not using paint.

Ms. Webb: Well, that's what I'm saying.

Mr. Dale: But again, something like that is not a budget buster, though.

Ms. Webb: No.

Ms. Webb: They're really cheap. Also, Pete was going to put up a book library.

Mr. Colasinski: Oh, okay.

Ms. Webb: So, we do have a couple more pieces that we're adding.

Mr. Dale: If I had to ask the Board Members, give me a top one, two and three.

Mr. Colasinski: Top one, two and three what?

Mr. Dale: Your priorities for the $135,000 that we're still talking about having? What are your priorities?

Mr. Colasinski: Well, I'd like to see us do is to add infrastructure to the park. We can put some additional electrical service in there so we can have other types of events there. I think that would be a good thing.

Mr. Dale: So, if we're talking instruments, electric, hill, we're talking probably at least $35,000.

Mr. Colasinski: Well, we also said something about a digital sign.

Mr. Dale: A digital sign, which is probably another $20,000.

Mr. Colasinski: Right. That's the kind of the priorities I'm looking at. The thing with what we've done with the golf course is it's now self-sustaining, so we don't have to invest a lot more in there. The restaurant is on the bottom end of the investment scale right now for cost. So, we need to get more of that money into the other community assets.

Mr. Showe: One item that we did have in the original budget for the bonds, which may be considered, again, it's up to you guys as it's not a high visibility item, but we had a pump station filter that we've been leasing. I think we've been making lease payments.

Mr. Moller: For the pump station itself?

Mr. Colasinski: Right.

Mr. Showe: We put $35,000 in there. So, if the intent was with the bond money, if we would just pay that off, we would own it and it would get rid of a monthly payment.

Mr. Dale: Okay.

Mr. Showe: That's something that's easy.

Mr. Dale: How bad of a monthly payment are we talking?

Mr. Colasinski: A few thousand a month.

Mr. Showe: Yeah.

Mr. Colasinski: I think it's like $2,500 or $3,000 a month.

Mr. Showe: We can explore that a little more.

Mr. Moller: That was installed before me.

Mr. Dale: And that's a lease?

Mr. Moller: No. It’s a purchase, for the actual Rainbird pump station.

Mr. Dale: Yeah.

Mr. Colasinski: So, we're making payments.

Mr. Dale: We owe $35,000 and we're making a couple of thousand a month in payments.

Mr. Showe: We’ll look it up.

Mr. Colasinski: Well, the overall cost for installation was well over $100,000 from what I remember.

Mr. Dale: Oh okay. That’s fine.

Mr. Moller: I have no idea.

Mr. Colasinski: It wasn't cheap. It’s been years since we bought that. We've been paying on it for a while.

Mr. Dale: Paying it down.

Mr. Colasinski: Look at it. It's not a simple mechanism.

Mr. Showe: I was kind of looking at things that would reduce your operating expenses going forward.

Mr. Colasinski: I agree.

Mr. Showe: You have more money for those things.

Mr. Dale: Right.

Mr. Showe: Those maintenance type items. It is something that we can look at.

Mr. Colasinski: Yeah. It's almost like paying it down. If we had money to pay down bonds, that's what we would do.

Mr. Dale: What I just heard from you for the park…

Mr. Showe: Here it is. I found it. We pay $2,200 a month to Rainbird.

Mr. Dale: Okay.

Mr. Colasinski: Yeah.

Mr. Dale: What I just heard from you was roughly about $55,000 to $60,000 worth of stuff at the park.

Mr. Colasinski: Yeah.

Mr. Dale: Where do you think you would want to tag that at, like $60,000, just for planning purposes?

Mr. Colasinski: It’s better to estimate high in that regard.

Mr. Dale: Ron, what are your feelings on that?

Mr. Rysztogi: Yeah, putting the electric in is, I think, key. There are many other things we can do by having electric in there that we can generate money.

Mr. Dale: Well, how do you feel about park versus golf course expenditures and things along those lines?

Mr. Rysztogi: Well, the golf course is our bread and butter. We got to keep that.

Mr. Colasinski: Well, I wouldn't go bread and butter, because we're not looking at the golf course for revenues as much as just keeping it open and functional. It is one of our assets. That's the thing, but the asset itself is only used by about maybe 15% of the community. The other assets we have are things that we previously neglected and we're trying to reinvest in those because a larger portion of the community could use those.

Mr. Rysztogi: Yeah, doing all these other additions now that we never had before, like the dog park, for example. A few years ago, there wasn't a dog park.

Mr. Colasinski: Right. But that's what we're trying to change.

Mr. Rysztogi: All of that costs money to maintain.

Mr. Colasinski: Right.

Mr. Rysztogi: There's no sense putting money into an improvement and then neglecting it.

Mr. Colasinski: No, that's what I'm getting at.

Mr. Dale: That's why I'm asking the question. Okay. I think I get where you're at.

Mr. Rysztogi: I'm just saying put the money to maintain what we have.

Mr. Dale: Right.

Mr. Rysztogi: I don't see anything that we need to do that's a big dollar sign, a big investment that we have to make. Now you're talking about buying the pumping station.

Mr. Colasinski: Paying it off?

Mr. Moller: We already have it, but we would just pay off the remainder of the balance.

Mr. Dale: $35,000 would.

Mr. Moller: $35,000 a year is budgeted.

Mr. Colasinski: I don't know what the remaining balance is.

Mr. Dale: Oh okay. I took it as $35,000. I'm sorry.

Mr. Showe: That's what we put in the budget.

Ms. DeVries: To maintain interest. Is that a loan?

Mr. Showe: Yes.

Ms. DeVries: It was a loan and we're paying interest on it.

Mr. Moller: Correct.

Mr. Colasinski: We have to.

Mr. Showe: It was a ten rear term that we got out in 2017. I just found some of the documents.

Mr. Dale: So, we got four years left on it.

Ms. DeVries: What was the interest rate on it?

Mr. Colasinski: He's got to read through the document, Jen. It's a fairly extensive document.

Ms. DeVries: It was a while ago.

Mr. Dale: I wouldn't be surprised if we still owe $40,000 to $50,000 on it.

Mr. Showe: That's true.

Mr. Rysztogi: But no, I just want to make sure we're maintaining what we have.

Mr. Dale: Right.

Ms. DeVries: Yeah. I agree.

Mr. Dale: That’s the reason why I go through that. Alright, would you say $45,000 is probably a fair estimate of where you think we're at with it, Jason, without holding everything up?

Mr. Showe: Yeah.

Mr. Dale: Okay. So how does the Board feel about that as an issue? Is that a priority? Is that where we want to put that? I mean, we're talking limited bond money left.

Mr. Colasinski: Yeah.

Mr. Dale: Is that where you want to put it? Is that more important than putting it towards lake bank restoration or putting it towards bunkers?

Mr. Colasinski: I don't think the bunkers, is not something we should use the money for only because we got money that it's being generated by the golf course. It's intended to address the capital needs of the golf course. Although, I do think lake bank restoration is legitimate. That is something we should be taking care of.

Ms. DeVries: That is kind of going back to what is the main purpose of the CDD is.

Mr. Colasinski: I agree.

Ms. DeVries: To maintain the infrastructure, the fire lines. Are we happy with what we have there?

Mr. Dale: Right. So, you're saying the main purpose of the CDD is to maintain the fire line and community infrastructure.

Ms. DeVries: The community infrastructure, the ponds, water management. Are we happy with what we have there or is more needed?

Mr. Dale: Right. I understand.

Ms. DeVries: If we were going to spend money on infrastructure, it would be taking care of those items.

Mr. Dale: Okay. Well, if we were to allocate $60,000, like we were just talking towards the park, we're talking about roughly $75,000 of remaining of bond money.

Mr. Rysztogi: Do we have to spend the bond money?

Mr. Dale: We don't have to.

Mr. Colasinski: Isn't there a time constraint.

Mr. Rysztogi: Can we put that just as reserve?

Mr. Dale: No.

Mr. Showe: You can't take it for reserves. Essentially, if you don't spend it, the Board could authorize that that money be refunded against the bond payment and then you would lower everybody's assessments proportionally. I would say that adjustment would like to be very low with the money you are talking about.

Mr. Colasinski: Yeah, it would be.

Mr. Showe: It would be a couple of months.

Mr. Dale: And we'd be better off getting rid of the monthly obligations that we have.

Mr. Showe: I would also say with the rate that you got those bonds at, you couldn't borrow money.

Mr. Dale: Yeah, you can't borrow the money.

Mr. Colasinski: Interest rates are twice as much right now.

Mr. Dale: So, what it's sounding to me is we are able to take care of the AC unit, put $60,000 into the park and take care of the restaurant equipment. It doesn't sound like lost revenue reimbursement is a high priority, because I haven't heard it brought up as an issue.

Mr. Colasinski: That is high.

Ms. DeVries: We didn’t lose that much revenue.

Mr. Dale: I think I just heard you say, Jen, that's not a priority for you.

Ms. DeVries: Correct. We didn't lose that much revenue. But if we have that bond money, I guess we could use it that way. I don’t think it is lost revenue if it goes into our operations.

Mr. Dale: Right. Then it does address the issue that we've heard thrown out a few times that the only reason we're making money is because of the bond. That's the most ridiculous thing I’ve heard.

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

Mr. Showe: I just looked up some of the stuff on that Rainbird. You only have a year of paying that off left.

Mr. Colasinski: So, there's about $25,000 to $26,000.

Mr. Showe: It was actually a seven-year agreement that you signed in September of 2017. The savings aren't going to be much at this point.

Mr. Dale: It's probably not a bad thing to clean up and get off the books.

Mr. Showe: Absolutely, if it's available.

Mr. Dale: So, you're probably talking $15,000 to $20,000.

Mr. Colasinski: $15,000 to $20,000?

Mr. Dale: There's probably about $15,000. So, that would leave us with roughly $27,000 for the Rainbird pump.

Mr. Showe: Yeah, you have about $27,000 to $28,000 remaining.

Mr. Dale: Right. So, that leaves us with $60,000 to put either towards lake bank restoration or bunkers. From what I'm hearing, bunkers aren't the area we want to pull.

Mr. Colasinski: That is correct. We've transitioned it.

Mr. Dale: Right.

Mr. Colasinski: We will have enough money in capital to do bunkers for the price range you were talking about?

Mr. Dale: Right.

Mr. Colasinski: But then we are done with capital outlays for a while on the golf course for at least five years. So, we can hopefully get together about $1 million between now and the next five years for capital.

Mr. Dale: Yeah. So, what I'm hearing is the park is $60,000, the pump is $15,000, the lakes are $60,000 and we've already taken out AC and restaurant equipment and everything.

Mr. Colasinski: How much did you say for the pump?

Mr. Dale: $15,000. He says we've only got about a year left on it.

Mr. Colasinski: Yeah, but the number is like $27,000. It's not $15,000.

Mr. Showe: The full cost right now would be $27,000. There may be some interest savings.

Mr. Dale: Alright, we'll call it $25,000. All we're trying to do is just get us in the ballpark. We're not doing an exact situation here. I'm just trying to get us in the ballpark.

Mr. Colasinski: I understand.

Mr. Dale: That leaves us roughly $50,000 with the lakes. My feeling on the lake bank restoration is, yes, that's a very high priority.

Mr. Colasinski: But what can we get done with that amount of money?

Mr. Dale: Well, we can't get much. I do still feel that we should spent the $180,000 because I think we get economies of scale savings to do all the top ones. Remember, Jim put together that list of the top lakes that we have to do?

Mr. Colasinski: The sum of that was roughly $180,000, I believe is what it came to.

Mr. Moller: You already approved that.

Mr. Dale: We approved that for October.

Mr. Colasinski: That was the priority.

Mr. Moller: That's in the budget for next year.

Mr. Colasinski: It is.

Mr. Dale: Right. So, we would be able to utilize that $50,000 towards that, because that would be lakes that would be in the golf course area.

Mr. Showe: We just need to look at it and make sure they bordered the golf course, because it was a recreation bond, so it's got to have some benefit to the recreation system of the District.

Mr. Dale: Okay.

Mr. Colasinski: That's a good point, because if we're doing homeowners lake banks, that's not recreational.

Mr. Dale: I thought some of these homes were on the course area.

Mr. Colasinski: No. These have already been addressed.

Mr. Moller: Not in this round. No.

Mr. Dale: Okay.

Ms. DeVries: I want to bring up one more thing. I remember a discussion about, I don't know, a year or two ago about culverts.

Mr. Dale: Yeah, that was my question at the beginning of all this. This is why we need to get the Engineer’s Study.

Mr. Colasinski: Which culverts are you talking about, Jen?

Ms. DeVries: I remember that part of this project, we found out there was a culvert that was collapsing.

Mr. Colasinski: We've already fixed that. We fixed that last year.

Mr. Dale: We spent roughly $200,000 repairing a couple of culverts on the golf course. That's the purpose behind the Engineer's Study that they are doing for the entire District, because we want to find out if any of these culverts are in a state of disrepair or are steel and rusting. We just got to figure out where we're at, because those culverts are so expensive.

Ms. DeVries: Yeah. I would like to know that before we settle.

Mr. Dale: We're not going to know that before then. This would not be enough money to even put a dent into something like that.

Ms. DeVries: I guess it's true.

Mr. Showe: Also, the culverts would again, similar to the lakes, have to benefit the recreation system.

Mr. Dale: Exactly.

Mr. Showe: Because of the type of bonds that we issued.

Mr. Dale: Yeah. It wouldn't even come into play with any of this.

Ms. DeVries: Okay.

Mr. Dale: Well, here's where I'm at. I don't want to keep beating a dead horse. We've got roughly $50,000 left over. It sounds like we've got a couple of top priorities, which would be the pump and the part, the restaurant equipment and the AC and those kinds of issues.

Mr. Showe: Maybe Jim and I can take the next two weeks and put together a quick plan based on the feedback from the Board today and we'll get some additional figures and try to put together something.

Mr. Dale: Bingo. Thank you.

Mr. Colasinski: Another side benefit of paying off that pump is that it provides us additional funds to contend with inflationary things that are still occurring.

Mr. Dale: Yes. I wholeheartedly agree. Now the benefit though, even if we don't utilize any of this money out of the bond for the lake bank restoration, one of the things that is very positive is because we left CDD taxes at a certain level, at least for the next couple of years, to take care of the priority lakes that are in a state of disrepair and fund that out of the roughly $400,000 a year in tax revenue that we'll be collecting from that, as opposed to putting all

$400,000 into reserve. Do you know what I'm saying? So that's why we put that money in the budget and we let it stay the way that we did.

Mr. Colasinski: So, Jason and Jim will put together kind of a rough budget.

Mr. Dale: Based on the feedback that we've just gotten from the Board here tonight. I know this was a lengthy discussion, but it was one that everybody needed to be involved in and I'm very glad that we had that. So, with that being said, the last issue that I want to bring up that's along those lines, is in the Florida Statutes, Section 190 of the Statutes, allows for some additional pay for the Treasurer. Not get rich quick money, isn't what I'm talking about, but if the Treasurer has to expend personal time and gas, etc. to come and sign checks and review financials and that kind of stuff on his own personal time, I believe the Statute allows for that.

Mr. Showe: I'll have to look at it. I know we typically had some Board policies on travel, tolls, those kinds of things. I don't know that it can allocate time to a Board Member.

Mr. Dale: Yeah, it's been a little while since I looked at it, but I do know it's in there.

Mr. Colasinski: I can read you the Statute, Jason, if you're interested? It's 190.007. It indicates, *"The Board shall designate a person who is a resident of the State as Treasurer of the District, who shall have charge of the funds of the District. Such funds shall be dispersed only upon the order pursuant to the resolution of the Board by warrant or check countersigned by the Treasurer and by such other person as may be authorized by the Board. The Board may give the Treasurer such other or additional powers and duties as the Board may deem appropriate and may fix his or her compensation. The Board may require the Treasurer to give a bond in such amount, on such terms with such sureties as may deemed satisfactory to the Board to secure the performance of the Treasurer of his or her powers and duties. The financial records of the Board shall be audited by an independent Certified Public Accountant at least once a year."* That's what it says.

Mr. Dale: I guess where I'm at is, Steve out of his own considerable personal time, worked pretty much most of the year for free, filling the role as the General Manager when we were having issues. I don't see anything wrong. Essentially you're talking about a little bit of lunch money.

Mr. Showe: Let me do some digging and see how we can accomplish that.

Mr. Dale: Do some digging, please.

Mr. Colasinski: Yeah, the best way to pursue that would be to do the digging and see if the interpretation is correct or incorrect.

B. District Manager's Report

Mr. Dale: With that being said, I am going to turn it over to our Lifestyle/Marketing Coordinator.

Mr. Colasinski: Did we do the District Manager's Report?

Mr. Showe: I don't have any items.

Mr. Colasinski: Okay. Very good.

C. Lifestyle/Marketing Report

D. Restaurant Report

Ms. Webb: Okay, well, we've been very busy. We are recreating the Hook and Eagle website. Once we get the menu done, I guess I'm going to kind of throw in the temporary menu that we still have until we recreate it and then get it going so that we can capture it. So, once they let go of the Hook and Eagle Tavern website, which is going to be October 1st, I'll probably wait a day or two. Then we're going to capture it, attach it to the web page that I'm doing and get it back up. I did talk to Jamie. He doesn't want to put *"Order Online"* on the website for right now. That way they just call in. They were having some problems with it anyway, so we're not going to put that on there. I did transfer to a new email address for the Hook and Eagle, which is HookandEagletaven@gmail.com. So, we now have that one. Gmail is still Jeff and Lily's. We kind of moved everything over to you guys. So, now it's going to be operated by us. That's in the process. I did work with Jen to make it edible for us, so we don't have to worry about recreating the wheel too much.

Mr. Showe: We did procure those additional names that you asked for on websites when we initially started looking at it. So, we do have those.

Mr. Dale: Yeah. The domain names.

Mr. Showe: So, if we ever need it we've got them for a year.

Ms. Webb: It's up to you. We can use them or wait till she releases her.

Mr. Showe: It's probably better to take that one. If we ever wanted to hold those…

Mr. Dale: What we can do is hold all of them and then just bounce them all to that particular one.

Ms. Webb: Yeah, because the SEOs right now are set for the Hook and Eagle.

Mr. Showe: Yeah.

Ms. Webb: So, if we want to keep that, we can improve it up in Google. We've been working on that. Hopefully when she lets it go and we go back in, it doesn't cancel all of that out. So, I'm working on that as fast as I can. That's where we're on that. Then we have the corporate pass books to look at. I'm getting with a lady at the Cocoa Beach Chamber. She's going to give me a list of companies, with 25 or more employees. We will be offering them an opportunity to advertise the Hook and Eagle. So, if you hear about those corporate sponsor books, buy some. I already had 50 already printed. They're going to go for $625 or $650, I think. You guys are going up for rates and I don't want it to be too far off. I don't want to be too close, but not too far off. Me and you might still talk about the exact price for that purpose.

Mr. Colasinski: Are these sample ones?

Mr. Dale: No, these are the actual books.

Ms. Webb: Each one of them are numbered just like a check book.

Mr. Colasinski: Right. It says that it is valid one year from date of purchase.

Ms. Webb: Right. So, we're going to have to put it in our system just like a gift card.

Mr. Colasinski: Alright. Jim, do we have a mechanism for doing that within our system to account for these?

Ms. Webb: Yeah.

Mr. Moller: I hope so.

Ms. Webb: Kyle already did it.

Mr. Colasinski: Alright.

Ms. Webb: Its already planned for.

Mr. Colasinski: I just have to check.

Mr. Dale: In the worst case, we go old school with it.

Mr. Moller: If anybody knows Club Caddy, it's Kyle.

Mr. Colasinski: Good.

Ms. Webb: There are two ways you can put them in, just like a $25 gift card with the number. There's actually a whole different area that we can put them in. So, you might have to take these. I don't know if you want me to enter them in that way or he has the time to do it.

Mr. Moller: I will do it.

Ms. Webb: That would get them out of it. Then we'll send it out to some of the big corporations and offer them the corporate pass books. The main reason we're hitting the big corporations is because a lot of them have clientele. We know that they already come to us and spend money, not only in Hook and Eagle, but also in the pro shop. So, giving them a corporate rate kind of brings them in because we know that they'll utilize our services. They don't have to play golf. The purpose is to generate revenue. Hopefully, if we sell at least 50, it will generate $30,000. If we just sold one, we would get $600. It will be sold up front. I don't want to offer them all year. I just want to offer them for a short period of time and then once they're gone, they're gone. Then if we want to do it again next year, we can. So, we have those. We just picked them up. Thank you, Jim, for going to get them today. It's already out and already six were sold. Of course, I haven't really put this out and pushed it yet because it's kind of a little ways away, but the SPCA also took them. So, they're going to start marketing them as well. The money is being raised for them, but everything has been done. People can actually scan a QR code and buy tickets online. For the event, I get a whole ticket outline for who bought tickets. So, when they come, they would receive a wristband showing that they have their tickets. It should be a fun night.

Mr. Colasinski: Who is supplying the equipment for this?

Ms. Webb: We have a contract with a casino company.

Mr. Colasinski: Okay. I just wanted to understand. Thanks.

Ms. Webb: They have been doing it for a long time. One thing that I love about him is he knows it's a fundraiser, so he'll know how to sell additional tickets or cash. They'll get so much cash. We're going to have an hors d'oeuvres bar for the guests as part of the ticket cost. Tickets are $70 a piece, which includes two well drinks and the hors d'oeuvres bar. They would get $500 in casino cash and they could buy more cash. We will have eight tables. It will be set up by SPCA volunteers. So, we're going to have volunteers as well as our staff. It should be a good night. Right now, I'm in the middle of the Scarecrow Stroll and auction. We decided that we were going to sponsor scarecrows this year for the Hook and Eagle. We about 400 people for the stroll.

Mr. Colasinski: Is this at the Avenues of Viera?

Ms. Webb: The scarecrows are going to stay at our place.

Mr. Colasinski: Right.

Ms. Webb: But about 400 people will come around on the stroll.

Mr. Colasinski: Oh, I see. Okay.

Ms. Webb: Yeah.

Mr. Dale: Well, that's just the one evening where they do the stroll.

Ms. Webb: Yeah.

Mr. Dale: During the course of the month, you get a lot more people than that.

Ms. Webb: Yeah. Well, October 5th and 19th is when the scarecrows have to be up for people to come around. They will send out a Scarecrow Stroll ballot and people who are participating, go to places and look at all the scarecrows and they actually vote on which one they want, the best one. If they win, they will receive a $200 award. That's the most popular. Then they take all of the scarecrows. I think it's up at the Avenues.

Mr. Dale: The Discovery Center, probably.

Ms. Webb: Yeah. Then they put them all out and auction them off. Our scarecrow is Bartender Jen. We've been building her. I have a couple of volunteers. It's been kind of fun and we're still going to work on it.

Mr. Moller: Will there eventually be a head for this thing?

Mr. Dale: Yeah. It’s the headless bartender.

Ms. Webb: There has been an argument over the head and everybody has their own opinions on how it should be.

Mr. Dale: Are the hands on yet?

Ms. Webb: Yes.

Mr. Dale: Because the hands are pretty cool.

Ms. Webb: Actually, we are using corks for her fingers. I can show you a picture. Rich made those fingers out of corks and those are holding onto a cup. Of course, pool noodles are arms. We will have to cut them. I know they're really long right now, but we didn’t want to cut them off until we know how to attach the hands.

Mr. Dale: Right, you got to proportionate it.

Ms. Webb: Then we're going to attach it to the bar and we have a couple of things to dress up on the bar and finish that. But we're going to have it up by October 5th and then there will be ballot boxes as well for people to put their votes in. There will be a voting site as well. So, it should bring a lot of traffic. Hopefully they'll come in and say, *“Oh, this is where the*

scarecrow is," because it generated more of a West Side thing, but there are some that do it on the other side. So, we wanted to kind of hold over here a little bit so people come. So, hopefully that will definitely be a main recognition for us. We'll be finishing her up this weekend.

Mr. Dale: But we're also in publications for advertising.

Ms. Webb: Oh yeah. We are all over. Anything that they put out on this thing, has the Hook and Eagle on it. They have been plastering it out everywhere. That's one of the reasons we went in this direction with it, so that our emblem will be out there.

Mr. Dale: Well, it was that plus the Facebook Live and all that kind of stuff. It's like $700 and you get all this advertising and all of this traffic.

Ms. Webb: Yeah, and it's for the entire month.

Mr. Dale: Yeah.

Ms. Webb: Everything they're doing, a picture of ours will be in there. As much as we were trying to figure out what kind of scarecrow to do, I try to do one that maybe someone would want on in their back porch by their pool, like a bartender.

Mr. Colasinski: One other thing that we might want to consider is just having a special in the restaurant for that timeframe, to get people to buy it.

Mr. Dale: Is it a particular day that they come with the $400?

Mr. Colasinski: It's a timeframe, right?

Ms. Webb: Yeah, between October 5th and 19th.

Mr. Dale: Oh okay.

Ms. Webb: They do have a little ballot coming out. Right now, we get print and social event advertisement for September and October because we were out in September as well. We get the Scarecrow Special section and ballots inside of the October issue. Then we get video, social banners, articles, website, a LinkedIn post and Facebook Live. So that's all we will be getting from The Viera Voice for events. Like I said, then our scarecrow goes on display. If it gets a nomination, probably everything that we put into it will have a cost factor. I haven't even broken $100 on it. I had a lot of volunteers help with stuff. So, we will win $200 or if she gets the most bids in the auction, then we get a plaque for the whimsical one or something like that. We're just trying to do it so we're involved in the community and so we could bring people from that side over here, too, because I know we're getting a lot of faces that we've never seen before. On the last Saturday night, we are going to have music on the patio in October and November.

Our music on the patio last Saturday night was packed. So, we are bringing her back again because she's very popular. They all had a fun time. Hopefully now the weather is going to start pulling down a little bit more. They also want to bring back Trivia. So, we started trivia and hopefully maybe we'll be doing a game of bingo once a month on opposite Saturday nights just to try to bring people in.

Mr. Colasinski: Oh, yeah, it's great.

Mr. Dale: What day of the week are we talking?

Mr. Colasinski: Saturday.

Ms. Webb: Yeah. We wanted her to do it Tuesday. The trivia was only going to be every other Tuesday and we were going to have bingo on the other one, but she already does bingo in another place. She actually had given us a really good rate. She gets $200 every time she does it. She's giving us $100, which is half. She already has a following. I'll see if we can get her on a Saturday night if she's willing. But yeah, I've been busy.

Mr. Dale: Sounds good.

Ms. Webb: And then like I said, we've been wanting to do the music on the patio. We actually went to the Cocoa Beach area and had actually had quite a few people stop and actually talk. She's excited about coming to Sassy Saturday and bringing some of her friends, so that might be growing. This next month, we're actually promoting Sassy Saturdays as breast cancer awareness. If they sign up, they get a shirt. They are really enjoying their golf time.

Mr. Dale: Talk about the Farmers Market.

Ms. Webb: It's still going strong. I actually just switched over to our email for the Viera Farmers Market because so much was coming in through the Web consultant. It was kind of overwhelming. We couldn't keep up with everybody. So, I kind of moved them all over there. Last time, we had 36 people for September. I reached out to another bread lady, which was different, because our normal bread lady actually said she can't make it in October because something came up and she has to go out of state. So, now we have a sourdough lady.

Mr. Colasinski: Okay. Do you have her contact information?

Ms. Webb: Yeah, I could send her an email.

Mr. Colasinski: Okay.

Mr. Dale: Let me be blunt about one thing. Are we making more than we're spending?

Ms. Webb: That depends.

Mr. Colasinski: Depends?

Ms. Webb: You all pay my salary, but no its not making my salary.

Mr. Dale: Right.

Ms. Webb: On average, we make about $600.

Mr. Colasinski: Well, I don't think that's the intention of the Farmers Market, though, to pay your salary.

Ms. Webb: Right. That's how it was tied into when I first started it.

Mr. Dale: I didn't mean to question from that perspective. I just meant...

Ms. Webb: That’s the only thing that you have it tied into. I mean, if it's bringing in $600 a month, I don't spend any money on it at all.

Mr. Dale: Okay, well, I mean...

Ms. Webb: You tied it into part by my pay and it comes out of that.

Mr. Dale: Right.

Mr. Colasinski: It doesn't because you cover everything for the District.

Ms. Webb: Right.

Mr. Colasinski: It’s not isolated to one event.

Ms. Webb: Right.

Mr. Colasinski: If it was, it would be different, but it's not.

Ms. Webb: Yeah. So, that question can't really be asked because it's income you guys receive. There is no cost to us.

Mr. Dale: Right. Well, but it goes a little further than that, too. I mean, it's an amenity for the District and it's very similar to, like I was talking about the restaurant doing almost $750,000 gross and we're probably going to do a little better than break even this year. But the big component of that is we're doing three times the revenue in the business that we were a couple of years ago. Where that's relevant is there are a whole lot of people now in this District that are getting really good quality burgers on burger night. They're getting really good quality wings on wing night and they're singing karaoke on Friday nights. They're about to have trivia and bingo on Saturday nights and so on and so forth. It's a good place to eat.

Ms. Webb: We're going to put together Art in the Park and get some local artists that will come out and teach art in different tactiles.

Mr. Dale: Right.

Ms. Webb: We know that a lot of the families like having little things there. We are just trying to figure out everything else. So, we definitely have a lot going on.

Mr. Dale: Right.

Ms. Webb: It hasn't slowed down the Farmers Market. Even summer, I thought that we would be lower.

Mr. Colasinski: Yeah. I'm surprised.

Ms. Webb: They stay consistent and they made money. It was one of the hottest summers we ever had.

Mr. Colasinski: Right.

Ms. Webb: So, I was happy with it. They keep saying, *"Can we ask this person?"* No. I did kind of back off on some of the craft people and only can have one crochet person because I get so many of them asking if they can come.

Mr. Colasinski: Are the popcorn people coming back soon?

Ms. Webb: They come back in November. I had to kick out one lady. She was drinking while she was selling stuff.

Mr. Colasinski: Alcohol?

Ms. Webb: Yes.

Mr. Colasinski: Okay.

Ms. Webb: She started yelling at people that didn't stop at her tent. She was a little toasted by the end. I had to politely tell her that she unfortunately was done. It was interesting because people were telling me, *"That lady down there is trashed."* But we do have a lot of people that really enjoy it. Like I said, right now, I get at least 10 to 12 people asking about it. I have four that I had to move over.

Mr. Dale: This is the weird balancing act that we have to have. Yeah, I know what the private sector is like and you got to have profit. And I like profit. I'm a small business owner, but we're also in the government world, too. That means amenities and things for the community. So, it's that balancing act where we've got to meet both.

Ms. Webb: It's hard because I just now finally got someone to order the shirts for the International Woman's Day event in June because everybody's been out of shirts. I can't get them. I went through four vendors and finally Carlston over on Beachside is going to do them. So, I think I'm just going to work with her for a while because she seems to be on point.

Mr. Dale: Yeah. If somebody comes through for you when you need them, that means something.

Ms. Webb: Yeah.

Mr. Dale: Alright. Thank you, Michelle.

EIGHTH ORDER OF BUSINESS **Treasurer's Report – Consideration of Financial Statements**

A. Approval of Check Register

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

Mr. Colasinski: That really is more of the Check Register that we need to cover. So, Jason, do you want to announce which checks we have?

Mr. Showe: Sure. In your General Fund, we have Checks #4778 through #4799 and in the Golf Course Fund, we have Checks #31007 through Checks #31076 in the amount of $131,065.07. We can take a motion to approve.

> Mr. Colasinski MOVED to approve the Check Register for August 18, 2023 through September 20, 2023 in the amount of $131,065.07 and Mr. Rysztogi seconded the motion.

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

> On VOICE VOTE with all in favor the Check Register for August 18, 2023 through September 20, 2023 in the amount of $131,065.07 was approved.

B. Balance Sheet and Income Statements

Mr. Showe: We have the Balance Sheet and Income Statement behind that. We can obviously take any questions, but I think we discussed some of that.

Mr. Dale: Yeah.

C. Approval of Requisitions No. 167

Mr. Showe: Finally, we have Requisition 167, which is the final Macik invoice. We would look for a motion to approve.

Mr. Colasinski: Was that one just requiring our engineer to approve?

Mr. Showe: Yeah. It was one that we actually paid once from the General Fund.

Mr. Colasinski: Right.

Mr. Showe: It just never got on the Requisition List. So, we found it and wanted to make sure that it got to the bond funds.

Mr. Dale: I got it.

Mr. Colasinski: Do we need a motion to approve that?

Mr. Showe: Yes.

Mr. Colasinski MOVED to approve Requisitions No. 167 and Mr. Rysztogi seconded the motion.

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

On VOICE VOTE with all in favor Requisitions No. 167 was approved.

NINTH ORDER OF BUSINESS Supervisor's Requests

Mr. Dale: Let's move on to Supervisor's Requests. Ron?

Mr. Rysztogi: I have nothing.

Mr. Dale: Alright. Jen, do you have anything?

Ms. DeVries: Nothing from me.

Mr. Dale: Okay. Steve?

Mr. Colasinski: I've covered everything that I wish to have covered.

Mr. Dale: The only thing I am just going to add, our School Board Chair asked me to sit on the Brevard Committee. There are a number of entities involved in this, but it's essentially a Golf Cart Committee where you have different people from the West Side and sheriffs and School Board people and The Vieira Company. He asked me not to represent the Board, but just to come as an individual to provide any insight. That is a committee that meets a couple of times a year, but I think the next meeting is on the 24th, so I'm just sharing that with the Board just for informational purposes. Other than that, I will entertain a motion to adjourn.

TENTH ORDER OF BUSINESS **Adjournment**

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

_____ _____

Secretary/Assistant Secretary Chairman/Vice Chairman

SECTION V

SECTION A

VIERA EAST
COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2022

VIERA EAST COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA

TABLE OF CONTENTS

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of Viera East Community Development District, Brevard County, Florida ("District") as of and for the fiscal year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of the District as of September 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

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

Other Information Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c), but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 28, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

September 28, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

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

FINANCIAL HIGHLIGHTS

- The assets plus deferred outflows of resources of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of $220,026.

- The change in the District's total net position in comparison with the prior fiscal year was $ 2,206,794, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.

- At September 30, 2022, the District's governmental funds reported combined ending fund balances of $2,839,306, a decrease of ($3,408,430) in comparison with the prior fiscal year. A portion of fund balance is restricted for debt service and capital projects, non-spendable for prepaid items, assigned to capital reserves and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

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

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

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

Fund Financial Statements

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

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

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

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

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

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

Proprietary Fund

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

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

Notes to the Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

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

NET POSITION
SEPTEMBER 30,

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Current and other assets	$ 3,264,202	$ 6,302,338	$ 1,088,137	$ 1,148,664	$ 4,352,339	$ 7,451,002
Capital assets, net of depreciation	5,119,377	2,196,868	1,447,321	1,098,407	6,566,698	3,295,275
Total assets	8,383,579	8,499,206	2,535,458	2,247,071	10,919,037	10,746,277
Deferred outflows of resources	-	22,554	83,163	107,068	83,163	129,622
Current liabilities	500,152	184,125	805,982	677,393	1,306,134	861,518
Long-term liabilities	7,703,040	9,987,283	1,773,000	2,013,866	9,476,040	12,001,149
Total liabilities	8,203,192	10,171,408	2,578,982	2,691,259	10,782,174	12,862,667
Net position						
Net investment in capital assets	(1,094,670)	(7,767,861)	(485,662)	(1,253,391)	(1,580,332)	(9,021,252)
Restricted	249,909	5,618,534	242,274	233,488	492,183	5,852,022
Unrestricted	1,025,148	499,679	283,027	682,783	1,308,175	1,182,462
Total net position	$ 180,387	$ (1,649,648)	$ 39,639	$ (337,120)	$ 220,026	$ (1,986,768)

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

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

CHANGES IN NET POSITION
FOR THE FISCAL YEAR END SEPTEMBER 30,

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenues:						
Program revenues						
Charges for services	$ 2,814,141	$ 3,184,454	$ 3,441,412	$ 2,714,190	$ 6,255,553	$ 5,898,644
Operating grants and contributions	275	84	-	-	275	84
Capital grants and contributions	2,024	75,166	-	-	2,024	75,166
General revenues						
Unrestricted investment earnings	1,059	113	202	17	1,261	130
Miscellaneous	76,333	59,280	-	-	76,333	59,280
Total revenues	2,893,832	3,319,097	3,441,614	2,714,207	6,335,446	6,033,304
Expenses:						
General government	425,071	386,453	-	-	425,071	386,453
Physical environment	807,942	837,870	-	-	807,942	837,870
Recreational	-	-	2,481,707	1,779,294	2,481,707	1,779,294
Interest	287,478	416,728	126,454	132,678	413,932	549,406
Total expenses	1,520,491	1,641,051	2,608,161	1,911,972	4,128,652	3,553,023
Transfers	456,694	24,224	(456,694)	(24,224)	-	-
Change in net position	1,830,035	1,702,270	376,759	778,011	2,206,794	2,480,281
Net position - beginning (restated)	(1,649,648)	(3,351,918)	(337,120)	(1,115,131)	(1,986,768)	(4,467,049)
Net position - ending	$ 180,387	$ (1,649,648)	$ 39,639	$ (337,120)	$ 220,026	$ (1,986,768)

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Governmental activities
As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2022 was $1,520,491. The costs of the District's activities were primarily funded by program revenues. Program revenues were comprised primarily of assessments for both the current and prior fiscal years. The District also received funds for administrative fees for the golf fund. The decreases in program revenues and total expenses are primarily the result of a decrease in debt assessments and interest expenses related to the Series 2006 Bonds as they were paid off in the current fiscal year.

Business-type activities
Business-type activities reflect the operations of the golf course and other recreational facilities within the District. The cost of operations is covered primarily by charges to customers. The District also receives revenues from assessments on residents of the District. Revenues increased as a result of increased recreational activities. The increase in total expenses is the result of the District taking over the operation of the restaurant within the District effective October 1, 2021.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2022.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2022, the District had $15,518,911 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of $10,399,534 has been taken, which resulted in a net book value of $5,119,377. The District's business-type activities reported net capital assets of $1,447,321. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2022, the District had $7,685,000 in Bonds outstanding for its governmental activities. For business-type activities, the District had $2,025,000 in Bonds outstanding. More detailed information about the District's capital debt is presented in the notes of the financial statements.

At September 30, 2022, the District had $59,109 in note payable for its governmental activities and $376,381 for its business-type activities. More detailed information about the District's notes payable is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

Subsequent to year end, the District continues with its renovation projects. In addition, it is anticipated that the general operations of the District will remain fairly constant. Golf and recreational activities are expected to increase.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

VIERA EAST COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2022

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash	$ 835,208	$ 615,303	$ 1,450,511
Investments	122,663	-	122,663
Internal balances	-	94,904	94,904
Accounts receivable	-	6,329	6,329
Assessments receivable	250	-	250
Inventories	-	67,058	67,058
Prepaid items	2,542	15,184	17,726
Restricted assets:			
Investments	2,303,539	284,461	2,588,000
Capital assets:			
Nondepreciable	3,693,185	872,830	4,566,015
Depreciable, net	1,426,192	574,491	2,000,683
Total assets	8,383,579	2,530,560	10,914,139
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charge on refunding (debit)	-	83,163	83,163
Total deferred outflows of resources	-	83,163	83,163
LIABILITIES			
Accounts payable and accrued expense	31,502	57,729	89,231
Contracts and retainage payable	298,490	-	298,490
Unearned revenue	-	72,134	72,134
Other liabilities	-	9,507	9,507
Internal balances	94,904	-	94,904
Accrued interest payable	75,256	42,187	117,443
Non-current liabilities:			
Due within one year	499,835	619,527	1,119,362
Due in more than one year	7,203,205	1,773,000	8,976,205
Total liabilities	8,203,192	2,574,084	10,777,276
NET POSITION			
Net investment in capital assets	(1,094,670)	(485,662)	(1,580,332)
Restricted for debt service	249,909	242,274	492,183
Unrestricted	1,025,148	283,027	1,308,175
Total net position	$ 180,387	$ 39,639	$ 220,026

See notes to the financial statements

VIERA EAST COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

		Program Revenues			Net (Expense) Revenue and Changes in Net Position		
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Primary government:							
Governmental activities:							
General government	$ 425,071	$ 425,071	$ -	$ -	$ -	$ -	$ -
Physical environment	807,942	383,335	-	2,024	(422,583)	-	(422,583)
Interest on long-term debt	287,478	2,005,735	275	-	1,718,532	-	1,718,532
Total governmental activities	1,520,491	2,814,141	275	2,024	1,295,949	-	1,295,949
Business-type activities:							
Recreational	2,481,707	2,771,053	-	-	-	289,346	289,346
Interest on long-term debt	126,454	670,359	-	-	-	543,905	543,905
Total business-type activities	2,608,161	3,441,412	-	-	-	833,251	833,251
General revenues:							
Unrestricted investment earnings					1,059	202	1,261
Miscellaneous					76,333	-	76,333
Total general revenues					77,392	202	77,594
Transfers					456,694	(456,694)	-
Change in net position					1,830,035	376,759	2,206,794
Net position - beginning					(1,649,648)	(337,120)	(1,986,768)
Net position - ending					$ 180,387	$ 39,639	$ 220,026

See notes to the financial statements

VIERA EAST COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
ASSETS				
Cash	$ 835,208	$ -	$ -	$ 835,208
Investments	122,663	325,165	1,978,374	2,426,202
Assessments receivable	250	-	-	250
Due from other funds	195,789	-	-	195,789
Prepaid items	2,542	-	-	2,542
Total assets	$ 1,156,452	$ 325,165	$ 1,978,374	$ 3,459,991
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 31,502	$ -	$ -	$ 31,502
Contracts and retainage payable	-	-	298,490	298,490
Due to other funds	99,802	-	190,891	290,693
Total liabilities	131,304	-	489,381	620,685
Fund balances:				
Nonspendable:				
Prepaid items	2,542	-	-	2,542
Restricted for:				
Debt service	-	325,165	-	325,165
Capital projects	-	-	1,488,993	1,488,993
Assigned to:				
Capital reserves	420,817	-	-	420,817
Unassigned	601,789	-	-	601,789
Total fund balances	1,025,148	325,165	1,488,993	2,839,306
Total liabilities and fund balances	$ 1,156,452	$ 325,165	$ 1,978,374	$ 3,459,991

See notes to the financial statements

VIERA EAST COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2022

Total fund balances - governmental funds		$ 2,839,306
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.		
Cost of capital assets	15,518,911	
Accumulated depreciation	(10,399,534)	5,119,377
Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.		
Accrued interest payable	(75,256)	
Bonds and note payable	(7,703,040)	(7,778,296)
Net position of governmental activities		$ 180,387

See notes to the financial statements

VIERA EAST COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
REVENUES				
Assessments	$ 808,406	$ 2,005,735	$ -	$ 2,814,141
Interest income	1,059	275	2,024	3,358
Miscellaneous	76,333	-	-	76,333
Total revenues	885,798	2,006,010	2,024	2,893,832
EXPENDITURES				
Current:				
General government	425,071	-	-	425,071
Physical environment	433,213	-	-	433,213
Debt service:				
Principal	23,452	2,265,000	-	2,288,452
Interest	4,129	310,853	-	314,982
Capital outlay	-	-	3,297,238	3,297,238
Total expenditures	885,865	2,575,853	3,297,238	6,758,956
Excess (deficiency) of revenues over (under) expenditures	(67)	(569,843)	(3,295,214)	(3,865,124)
OTHER FINANCING SOURCES (USES)				
Transfers in/(out)	525,536	(68,842)	-	456,694
Total other financing sources (uses)	525,536	(68,842)	-	456,694
Net change in fund balances	525,469	(638,685)	(3,295,214)	(3,408,430)
Fund balances - beginning	499,679	963,850	4,784,207	6,247,736
Fund balances - ending	$ 1,025,148	$ 325,165	$ 1,488,993	$ 2,839,306

See notes to the financial statements

VIERA EAST COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

Net change in fund balances - total governmental funds	$ (3,408,430)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures; however, the cost of capital assets is eliminated in the statement of activities and capitalized in the statement of net position.	3,297,238
Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	2,288,452
Expenses reported in the statement of activities that do not require the use of current financial resources are not reported as expenditures in the funds. The details of the differences are as	
Depreciation of capital assets	(374,729)
Amortization of deferred amount on refunding	(22,554)
Amortization of original issue discount/premium	(4,209)
Change in accrued interest	54,267
Change in net position of governmental activities	$ 1,830,035

See notes to the financial statements

VIERA EAST COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA
STATEMENT OF NET POSITION - PROPRIETARY FUND
SEPTEMBER 30, 2022

ASSETS	
Current assets:	
Cash and equivalents	$ 615,303
Accounts receivable	6,329
Due from other funds	99,802
Inventories	67,058
Prepaid items and deposits	15,184
Total current assets	803,676
Noncurrent assets:	
Restricted assets:	
Investments	284,461
Capital assets:	
Land	872,830
Buildings	773,247
Improvements other than buildings	5,187,208
Machinery and equipment	1,434,704
Financed purchase - equipment	479,734
Less accumulated depreciation	(7,300,402)
Total capital assets (net of depreciation)	1,447,321
Total noncurrent assets	1,731,782
Total assets	2,535,458
DEFERRED OUTFLOWS OF RESOURCES	
Deferred charge on refunding	83,163
Total deferred outflows of resources	83,163

(Continued)

See notes to the financial statements

VIERA EAST COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA
STATEMENT OF NET POSITION - PROPRIETARY FUND
SEPTEMBER 30, 2022
(Continued)

LIABILITIES	
Current liabilities:	
Accounts payable	44,817
Accrued wages	12,912
Unearned revenue	72,134
Other liabilites	9,507
Due to other funds	4,898
Payable from restricted assets:	
Accrued bond interest payable	42,187
Bonds payable	470,000
Financed purchase - note payble	149,527
Total current liabilities	805,982
Noncurrent liabilities	
Financed purchase - note payble	226,854
Bonds payable	1,546,146
Total noncurrent liabilities	1,773,000
Total liabilities	2,578,982
NET POSITION	
Net investment in capital assets	(485,662)
Restricted	242,274
Unrestricted	283,027
Total net position	$ 39,639

See notes to the financial statements

VIERA EAST COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - PROPRIETARY FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

Operating revenues:	
Charges for services:	
Golf course	$ 2,110,977
Restaurant	516,044
Pro Shop	131,199
Other	12,833
Total operating revenues	2,771,053
Operating expenses:	
Golf course and pro shop	1,413,733
Restaurant	560,638
Administrative and other	350,331
Depreciation and amortization	157,005
Total operating expenses	2,481,707
Operating income (loss)	289,346
Nonoperating revenues (expenses):	
Assessment revenue	670,359
Interest income	202
Interest expense	(126,454)
Total nonoperating revenues (expenses)	544,107
Transfer in (out)	(456,694)
Change in net position	376,759
Total net position - beginning	(337,120)
Total net position - ending	$ 39,639

See notes to the financial statements

VIERA EAST COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA
STATEMENT OF CASH FLOWS - PROPRIETARY FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

CASH FLOW FROM OPERATING ACTIVITIES	
Receipts from customers and users	$ 2,776,886
Payments for goods and services	(1,214,818)
Payments to employees	(859,233)
Net cash provided (used) by operating activities	702,835
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Proceeds from assessments	670,359
Transfers in (out)	(456,694)
Principal paid	(548,353)
Interest paid	(135,037)
Net cash provided (used) by capital and related financing activities	(469,725)
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of investments	(203)
Interest income	202
Net cash provided (used) by investing activities	(1)
Net increase (decrease) in cash and cash equivalents	233,109
Cash and cash equivalents - October 1	382,194
Cash and cash equivalents - September 30	$ 615,303

(Continued)

See notes to the financial statements

VIERA EAST COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA
STATEMENT OF CASH FLOWS - PROPRIETARY FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022
(Continued)

RECONCILIATION OF OPERATING INCOME (LOSS) TO	
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	
Operating income (loss)	$ 289,346
Adjustments to reconcile operating income (loss)	
to net cash provided (used) by operating activities:	
Depreciation and amortization	157,005
(Increase)/Decrease in:	
Accounts receivable	(3,020)
Due from other funds	213,584
Prepaid items and deposits	106,762
Inventory	(23,487)
Increase/(Decrease) in:	
Accounts payable	9,412
Accrued wages	12,912
Due to other funds	(67,147)
Customer deposits	(2,092)
Other liabilities	(1,385)
Unearned revenue	10,945
Total adjustments	413,489
Net cash provided (used) by operating activities	$ 702,835

See notes to the financial statements

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

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

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

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

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements
The basic financial statements include both government-wide and fund financial statements.

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

Assessments

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

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

The District reports the following major governmental funds:

General Fund

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

Debt Service Fund

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

Capital Projects Fund

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

The District reports the following major proprietary fund:

Recreation Fund

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

Assets, Liabilities and Net Position or Equity

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

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

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

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

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Inventories and Prepaid Items

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

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

Capital Assets

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

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

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

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

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

Refundings of Debt

For current refundings and advance refundings resulting in the defeasance of debt, the difference between the reacquisition price and the net carrying amount of the old debt is reported as a deferred outflow of resources/deferred inflow of resources and recognized ratably as a component of interest expense over the remaining life of the old debt or the life of the new debt, whichever is shorter. In connection with the refundings, $22,554 and $23,905 were recognized as a component of interest expense in the current fiscal year for the series 2006 and 2012, respectively.

Unearned Revenue

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

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

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

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

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

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

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

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

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other Disclosures

Use of Estimates

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

NOTE 3 – BUDGETARY INFORMATION

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

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

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

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

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

Investments

The District's investments were held as follows at September 30, 2022:

	Fair Value	Credit Risk	Maturities
Investment in Local Government Surplus Funds Trust Fund (Florida PRIME)	$ 122,663	S&P AAAm	Weighted average of the fund portfolio: 21 days
US Bank Mmkt 5 - Ct	2,588,000	N/A	Not available
Total Investments	$ 2,710,663		

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

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

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

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

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

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

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

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

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

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

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

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

As of September 30, 2022, there were no redemption fees or maximum transaction amounts, or any other requirements that serve to limit a participant's daily access to 100% of their account value.

NOTE 5 – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund receivables and payables at September 30, 2022 were as follows:

Fund	Receivable	Payable
General	$ 195,789	$ 99,802
Capital projects	-	190,891
Enterprise fund	99,802	4,898
Total	$ 295,591	$ 295,591

The outstanding balances between funds result primarily from the time lag between the dates that transactions are recorded in the accounting system and payments between funds are made. In the case of the District, the balances between the general fund and the capital project funds relate to renovation costs of the capital projects fund that were paid from the general fund, but were not yet reimbursed as of year end. Likewise, the balances between the general fund and the enterprise fund relate to payroll and other expenses of the general fund which were not yet reimbursed as of current year end.

Interfund transfers for the fiscal year ended September 30, 2022 were as follows:

Fund	Transfer in	Transfer out
General	$ 525,536	$ -
Debt service	-	68,842
Enterprise Fund	-	456,694
Total	$ 525,536	$ 525,536

Transfers are used to move revenues from the fund where collection occurs to the fund where funds have been reallocated for use. In the case of the District, transfers from the enterprise fund to the general fund was to fund operations. Transfer from the debt service fund to the general fund was to move Series 2006 trust funds to the general fund operating.

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2022 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental activities				
Capital assets, not being depreciated				
Construction in progress	$ 1,299,742	$ 3,297,238	$ (903,795)	$ 3,693,185
Total capital assets, not being depreciated	1,299,742	3,297,238	(903,795)	3,693,185
Capital assets, being depreciated				
Infrastructure	10,561,792	903,795	-	11,465,587
Improvements other than buildings	12,742	-	-	12,742
Machinery and equipment	347,397	-	-	347,397
Total capital assets, being depreciated	10,921,931	903,795	-	11,825,726
Less accumulated depreciation for:				
Infrastructure	9,824,773	352,060	-	10,176,833
Improvements other than buildings	12,742	-	-	12,742
Machinery and equipment	187,290	22,669	-	209,959
Total accumulated depreciation	10,024,805	374,729	-	10,399,534
Total capital assets, being depreciated, net	897,126	529,066	-	1,426,192
Governmental activities capital assets, net	$ 2,196,868	$ 3,826,304	$ (903,795)	$ 5,119,377

NOTE 6 – CAPITAL ASSETS (Continued)

	Beginning Balance	Additions	Reductions	Ending Balance
Business type activities				
Capital assets, not being depreciated				
Land	$ 872,830	$ -	$ -	$ 872,830
Total capital assets, not being depreciated	872,830	-	-	872,830
Capital assets, being depreciated				
Buildings	773,247	-	-	773,247
Improvements other than buildings	5,187,208	-	-	5,187,208
Machinery and equipment	1,434,704	-	-	1,434,704
Financed purchase - equipment	-	479,734		479,734
Total capital assets, being depreciated	7,395,159	479,734	-	7,874,893
Less accumulated depreciation for:				
Buildings	773,247	-	-	773,247
Improvements other than buildings	4,965,055	31,382	-	4,996,437
Machinery and equipment	1,431,280	17,444	-	1,448,724
Financed purchase - equipment	-	81,994		81,994
Total accumulated depreciation	7,169,582	130,820	-	7,300,402
Total capital assets, being depreciated, net	225,577	348,914	-	574,491
Business type activities capital assets, net	$ 1,098,407	$ 348,914	$ -	$ 1,447,321

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

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

NOTE 7 – LONG-TERM LIABILITIES

Series 2006

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

Series 2012

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

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

NOTE 7 – LONG-TERM LIABILITIES (Continued)

Series 2012 (Continued)

The Bond Indenture requires that the District maintain adequate funds in a reserve account to meet the debt service reserve requirement as defined in the Indenture. In addition, the Bond Indenture has certain restrictions and requirements relating principally to the procedures to be followed in the collection of pledged revenues and the application of the revenues to the various restricted accounts. The District is in compliance with the requirements of the Bond Indenture as if September 30, 2022.

Series 2020

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

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

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

The Bond Indenture established certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service. The District was in compliance with the requirements at September 30, 2022.

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2022 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities					
Bonds payable:					
Series 2006	$ 2,265,000	$ -	$ (2,265,000)	$ -	$ -
Less: original issue discount	(1,650)	-	1,650	-	-
Series 2020	7,685,000	-	-	7,685,000	475,000
Less: original issue discount	(43,628)	-	2,559	(41,069)	-
Financed purchase - Note Payable	82,561	-	(23,452)	59,109	24,835
Total	$ 9,987,283	$ -	$ (2,284,243)	$ 7,703,040	$ 499,835
Business-type Activities					
Bonds payable:					
Series 2012	$ 2,470,000	$ -	$ (445,000)	$ 2,025,000	$ 470,000
Less: original issue discount	(11,134)	-	2,280	(8,854)	-
Financed purchases - Note Payable	-	479,734	(103,353)	376,381	149,527
Total	$ 2,458,866	$ 479,734	$ (546,073)	$ 2,392,527	$ 619,527

NOTE 7 – LONG-TERM LIABILITIES (Continued)

Long-term Debt Activity (Continued)

At September 30, 2022, the scheduled debt service requirements on the long-term debt were as follows:

	Governmental Activities		
Year ending September 30:	Principal	Interest	Total
2023	$ 475,000	$ 180,115	$ 655,115
2024	490,000	170,615	660,615
2025	500,000	160,815	660,815
2026	795,000	150,815	945,815
2027	380,000	134,915	514,915
2028-2032	2,015,000	555,915	2,570,915
2033-2037	2,290,000	292,125	2,582,125
2038	740,000	20,350	760,350
Total	$ 7,685,000	$ 1,665,665	$ 9,350,665

	Business-type Activities		
Year ending September 30:	Principal	Interest	Total
2023	$ 470,000	$ 101,250	$ 571,250
2024	490,000	77,750	567,750
2025	520,000	53,250	573,250
2026	545,000	27,250	572,250
Total	$ 2,025,000	$ 259,500	$ 2,284,500

NOTE 8 – FINANCED PURCHASE AGREEMENT

At September 30, 2022, the District had the following financed purchase agreements for both its governmental and business-type activities:

Equipment	Monthly Payment	Expiration Date
Golf Carts	$ 6,553	11/5/2023
Pump Station	2,298	2/12025
Golf Course Mowers & Equipment	6,541	4/1/2026
Tractors	652	1/7/2027

The scheduled payments for years ending after September 30, 2022 are as follows:

	Governmental Activities		
Year ending September 30:	Principal	Interest	Total
2023	$ 24,835	$ 2,747	$ 27,582
2024	26,298	1,283	27,581
2025	7,976	88	8,064
Total	$ 59,109	$ 4,118	$ 63,227

	Business-type Activities		
Year ending September 30:	Principal	Interest	Total
2023	$ 149,527	$ 15,424	$ 164,951
2024	90,407	9,015	99,422
2025	81,341	4,975	86,316
2026	52,525	1,087	53,612
2027	2,581	27	2,608
Total	$ 376,381	$ 30,528	$ 406,909

NOTE 9 – MANAGEMENT COMPANY

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

NOTE 10 – COMMITMENTS AND CONTINGENCIES

As of September 30, 2022, the District had an open contract for its renovation project. The contract price is approximately $2.4 million, of which approximately $220,000 was uncompleted at September 30, 2022.

NOTE 11 – RISK MANAGEMENT

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

VIERA EAST COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts Original & Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Assessments	$ 808,157	$ 808,406	$ 249
Interest income	100	1,059	959
Miscellaneous	56,280	76,333	20,053
Total revenues	864,537	885,798	21,261
EXPENDITURES			
Current:			
General government	388,317	425,071	(36,754)
Physical environment	519,168	433,213	85,955
Debt Service:			
Principal	-	23,452	(23,452)
Interest	-	4,129	(4,129)
Total expenditures	907,485	885,865	21,620
Excess (deficiency) of revenues over (under) expenditures	(42,948)	(67)	42,881
OTHER FINANCING SOURCES (USES)			
Transfer in (out)	42,948	525,536	482,588
Net change in fund balance	$ -	525,469	$ 525,469
Fund balance - beginning		499,679	
Fund balance - ending		$ 1,025,148	

See notes to required supplementary information

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

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

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2022.

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

Element	Comments
Number of district employees compensated at 9/30/2022	106
Number of independent contractors compensated in September 2022	13
Employee compensation for FYE 9/30/2022 (paid/accrued)	$1,198,465
Independent contractor compensation for FYE 9/30/2022	$373,434
Construction projects to begin on or after October 1; ($65K)	
Series 2022	$1,978,374
Budget variance report	See page 30 of annual financial report
Non ad valorem special assessments;	
Special assessment rate for FYE 9/30/2022	Operations and maintenance - $136 Recreation $ 129 Debt service - $ 364
Special assessments collected FYE 9/30/2022	$3,484,500
Outstanding Bonds:	
Series 2006, due May 1, 2022,	see Note 7 for details
Series 2012, due May 1, 2026,	see Note 7 for details
Series 2020, due May 1, 2038,	see Note 7 for details

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities and each major fund of Viera East Community Development District, Brevard County, Florida ("District") as of and for the fiscal year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated September 28, 2023.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

September 28, 2023

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

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

We have examined Viera East Community Development District, Brevard County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2022. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

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

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2022.

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

September 28, 2023

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

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

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

Report on the Financial Statements

We have audited the accompanying basic financial statements of Viera East Community Development District, Brevard County, Florida ("District") as of and for the fiscal year ended September 30, 2022, and have issued our report thereon dated September 28, 2023.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards;* and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated September 28, 2023, should be considered in conjunction with this management letter.

Purpose of this Letter

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

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

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

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

September 28, 2023

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS

None

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

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

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

   There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2021.

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

   There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2022.

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

   There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2022.

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

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

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

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

SECTION VI

SECTION A

Viera East CDD Action Items
10/26/2023

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**	**10/31/23**	Ongoing
4	Driving Range Parking	Moller	**Ongoing**	**3/9/23**			Jim working with VEGDA - See email from County attached

Updated 10/19/23

From: **Jackson, Desiree** Desiree.Jackson@brevardfl.gov
Subject: RE: VECDD - Parking Lot for Driving Range/ Tax account 2522746
Date: October 6, 2023 at 4:58 PM
To: Jason Showe jshowe@gmscfl.com
Cc: jmoller@vecdd.com

DJ

The area located within Tax Account 2524088 is within the city of Rockledge. Please contact their office for further information.

It looks like the tax account 2522746 is within the unincorporated area of Brevard County. As it looks like some of the scope of work is proposed within this area I defer to my Fri 10/6/2023 4:01 PM email since the information previously presumed has now been confirmed.

Thank you

Brevard COUNTY
Planning & Development

Desirée Jackson, MBA
Associate Planner
Main:(321) 633-2065
Direct: (321) 350-8269
Brevard County Planning & Development Department
2725 Judge Fran Jamieson Way
Building A, Room 114
Viera, FL 32940

Desiree.Jackson@brevardfl.gov

This office can only provide information regarding the Land Develelopment Section in the Brevard County Code of Ordinances. You may wish to contact other County agencies to fully determine the development potential of this property. This letter does not establish a right to develop or redevelop the property and does not constitute a waiver to any other applicable land development regulations. At the time of development, this property will be subject to all such regulations. Under Florida law, e-mail addresses are public records. If you do not want your e-mail address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing.

From: Jason Showe <jshowe@gmscfl.com>
Sent: Friday, October 6, 2023 4:10 PM
To: Jackson, Desiree <Desiree.Jackson@brevardfl.gov>
Cc: jmoller@vecdd.com

From: **Jackson, Desiree** Desiree.Jackson@brevardfl.gov
Subject: RE: VECDD - Parking Lot for Driving Range
Date: October 6, 2023 at 4:00 PM
To: jshowe@gmscfl.com
Cc: jmoller@vecdd.com

DJ

Aloha,

To better assist with this inquiry please provide the associated 7 digit Tax account number of the site to show where this is located. It sounds like this is an existing improved lot that the scope of work is being proposed for, therefore a minor or minor alteration site plan should be required. I advise the applicant to please check with the Brevard County Traffic Operations Office to verify the connection to the presumed county maintained roadway is allowed in its configuration.
****note attachment was included****

My name is Desiree Jackson and I am the site plan coordinator. Due to the nature of the project an approved site development plan (through the Brevard Planning and Development Department) is needed before building permits (through the Brevard Building Department) are applied for. To see if you can apply for a building permit concurrent with the site plan please contact the Brevard County Building Office. If no buildings are provided as part of the scope of the work then a may building permit may not be needed which can be confirmed with the Brevard County Building Office.

A major site plan entails per Sec. 62-3203 (a):

Major site plan. A major site plan shall be submitted for all new site development proposals and for a existing developed site with an addition of 50 percent or greater of the original floor area or seating capacity of the existing structure.

Only Major site development plans require per Code a pre-application if meeting the criteria seen below; though the applicant may request to have a voluntary pre-application conference even if one is not required.

(1) *Pre-application conference.* The pre-application conference provides a formal review and input in the formative stages of the site plan design which should help to expedite the approval process and thus reduce plan design and development costs for the applicant.

a. All major site plan applications meeting any of the following criteria shall have a pre-application conference. Applicants submitting a site plan application that does not require a pre-application conference may request to have a voluntary pre-application conference.

1. Projects consisting of three acres or more; or

2. Residential multifamily developments consisting of 20 units or greater in size; or

3. Any site plan application that the county manager or their designee has determined the intensity of development warrants a pre-application conference.

A minor site plan entails per Sec. 62-3203 (a) of the Brevard County Code of Ordinances:

Minor site plans. A minor site plan shall be submitted for the following site development proposal

a. Additions to previously approved site plans which do not exceed 50 percent of the size of th existing structure(s)

existing structure(s).

b. **Additions or alteration to site infrastructure, stormwater or parking areas 1,000 square feet greater to existing developed sites.**

Whereas a minor alteration plan entails per Sec. 62-3203 (a) of the Brevard County Code of Ordinances:

(3) **Minor alteration plans. A minor alteration plan shall be submitted for additions or alterations to existing site infrastructure improvements, stormwater, or parking which does not exceed 1,000 squa feet of work area and the proposed construction does not necessitate the review of more than five review agencies.**

Per Sec. 62-3203 (a) Only the specific work area identified in the minor site plans or minor alteration plan shall be subject to compliance with current code requirements of this article, unless, there is a safety concern, the improvement necessitates the modifying other existing infrastructure, or another code requirement that stipulates the area outside of the work area must comply with the current standards.

Additionally per Sec. 62-3203 (a) If the reviewing agency determines that the minor site plan or minor alteration plan does not require their review, they will notify the appropriate department of their findings and be exempted from review and approval.

All conference meetings are scheduled through Microsoft teams only. Minimum submittal requirements for site plans are stated in Sec. 62-3204 (a) and (b) (see email attachment or see Chapter 62-3204(a) and (b) of the Brevard County Code of Ordinances).

P&D Site Plan Applications
Electronic submissions are highly preferred and faster for us to process. For and site plan submissions the following documents located in the highlighted URL above will be needed once filled out:
-site plan application
-approved concurrency application (submit application through BASS unless no buildings are proposed or the project is exempt per Sec. 62-601)
-approved zoning form LDD99 (submit application to Trina Gilliam Trina.Gilliam@brevardfl.gov or Paul Body Paul.Body@brevardfl.gov)
-authorization to act
-impact fee authorization to act

Submit any engineer signed and sealed site plan, stormwater calculations and etc. with third party authorization. Surveys drawn within 180 days of submission need to be signed and sealed by the licensed surveyor.

Complete site plan submissions are to be sent to LandDevelopment@brevardfl.gov

-
See Land Development Meeting Schedule 2023

-
Per Sec. 62-3203(2)a.1."The county shall provide review comments or approval within ten business days of the receipt of a complete site plan application for the initial submittal. Subsequent submittal

days of the receipt of a complete site plan application for the initial submittal. Subsequent submittal will be reviewed within five working days. Instances where the proposed development plan contains a large acreage, number of units, may affect regional resources, or the intensity of the proposed use warrants, the county manager or designee may extend the aforementioned review period to a maximum of 30 calendar days. In those cases, the applicant shall be notified prior to the expiration of the original review period."

Forms of payment accepted at 2725 Judge Fran Jamieson Way, Building A, Central Cashier's Office, Viera, FL 32940 are:
Company checks, Personal checks (must provide photo ID), Cash, Money Orders, Cashier checks, and Credit Cards (Master Card, American Express, VISA, and Discover). $15,000.00 limit.
For payments made over the phone please call (321) 633-2068 option 2.

If you have further questions regarding the site plan process please contact me.
Thank you

Brevard COUNTY
Planning & Development

Desirée Jackson, MBA
Associate Planner
Main:(321) 633-2065
Direct: (321) 350-8269
Brevard County Planning & Development Department
2725 Judge Fran Jamieson Way
Building A, Room 114
Viera, FL 32940

Desiree.Jackson@brevardfl.gov

This office can only provide information regarding the Land Develelopment Section in the Brevard County Code of Ordinances. You may wish to contact other County agencies to fully determine the development potential of this property. This letter does not establish a right to develop or redevelop the property and does not constitute a waiver to any other applicable land development regulations. At the time of development, this property will be subject to all such regulations. Under Florida law, e-mail addresses are public records. If you do not want your e-mail address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing.

From: **John Cooper** jcooper@cityofrockledge.org
Subject: RE: VECDD - Parking Lot for Driving Range
Date: September 28, 2023 at 4:28 PM
To: Jason Showe jshowe@gmscfl.com
Cc: Karl Baumann kbaumann@cityofrockledge.org, Jim Moller jmoller@vecdd.com, Brittany Brookes bbrookes@gmscfl.com

JC

Based on the brief conversations I have had with some of the residents, I believe it would be in yours and VEGDA's best interest to speak with the residents, get their buy-in and or input prior to seeking approval or input from the City. Verification of that input would be appreciated prior to the City making any comment.

Thank you for understanding.

John W. Cooper

Director, Planning and Zoning
City of Rockledge
1600 Huntington Lane
Rockledge, FL 32955
JCooper@cityofrockledge.org
RockledgePlanning@cityofrockledge.org
321-221-7540 ext 114
Planning and Zoning

From: Jason Showe <jshowe@gmscfl.com>
Sent: Thursday, September 28, 2023 11:21 AM
To: John Cooper <jcooper@cityofrockledge.org>
Cc: Karl Baumann <kbaumann@cityofrockledge.org>; Jim Moller <jmoller@vecdd.com>; Brittany Brookes <bbrookes@gmscfl.com>
Subject: Re: VECDD - Parking Lot for Driving Range

John,

Thanks so much for the direction. VEGDA wanted to see if the City would approve first before they gave more input. We will work with them based on your direction. And yes, your understanding is correct. A curb cut and 4 parking spaces.

Sincerely,

SECTION VII

SECTION B

SECTION 1

Remaining Funds - 8/31/23	$338,988
Approved	
Req 167	-$21,120
Remaining Estimate for Paving	-$140,365
AC - Not to Exceed	-$45,000
	-$206,485
Other Potential Projects	
Restaurant Cooler/Equipment	-$7,000
Woodside Park Upgrades	-$60,000
Lake Bank	-$64,750
	-$131,750
Total Projected	-$338,235
Remaining	$753

SECTION VIII

SECTION A

Viera East

Community Development Districy

Check Register Summary

September 21, 2023 through October 18, 2023

Fund	Date	Check #'s		Amount
General Fund				
	9/21/23	4800-4811	$	5,112.91
	9/28/23	4812-4822	$	26,210.61
	10/3/23	4823-4824	$	3,306.05
	10/12/23	4825-4838	$	30,742.77
		Sub-Total	$	65,372.34
Capital Reserve				
			$	-
		Sub-Total	$	-
Golf Course				
	9/21/23	31077-31089	$	31,988.04
	9/28.23	31090-31110	$	166,192.03
	10/3/23	31111	$	1,400.00
	10/12/23	31112-31145	$	72,194.85
		Sub-Total	$	271,774.92
Total			**$**	**337,147.26**

*** CHECK DATES 09/21/2023 - 10/18/2023 *** VIERA EAST-GENERAL FUND
BANK A VIERA EAST-GF

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
9/21/23	00293	9/14/23	6435-09- SR2020 ARBITRAGE	202309	310-51300-31600	AMTEC	*	450.00	450.00	004800
9/21/23	00295	9/18/23	117195 COUPON BOOKS	202309	320-53800-48000	DIRECT GRAPHIX	*	170.00	170.00	004801
9/21/23	00195	9/21/23	3371708 PEST CONTROL	202309	320-53800-34100	ECOLAB PEST ELIMINATION DIV	*	429.29	429.29	004802
9/21/23	00276	9/20/23	09202023 REIMBURSEMENT	202309	310-51300-43000	EDDIE GUERRA	*	275.10	275.10	004803
9/21/23	00296	9/15/23	9703489 RAIN BIRD	202309	340-53800-47400	EVERBANK, N.A.	*	2,298.44	2,298.44	004804
9/21/23	00612	7/25/23	00058001 RULE MAKING	202307	310-51300-48000	FLORIDA TODAY PAYMENT CENTER	*	395.42	395.42	004805
9/21/23	00111	9/07/23	452672-0 O-RING	202309	340-53800-46000	FORESTRY SUPPLIERS, INC.	*	35.11	35.11	004806
9/21/23	00210	9/11/23	75454 SE 5240 MURRELL RD	202309	340-53800-43500	FPL	*	87.89	87.89	004807
9/21/23	00279	9/20/23	09202023 REIMBURSEMENT	202309	310-51300-43000	JIM MOLLER	*	531.72	531.72	004808
9/21/23	00060	9/15/23	22137 5/8 CAM LOCKS	202309	340-53800-46000	LACEY'S LOCK SERVICE INC	*	48.00	48.00	004809
9/21/23	00078	9/15/23	184919 CHAIN SPROCKET AIR FILTER	202309	340-53800-46000	ROCKLEDGE MOWER & SERVICE	*	41.94	41.94	004810
9/21/23	00294	8/15/23	1027 WEB DESIGN	202308	320-53800-48000		*	250.00		

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
		8/17/23	1029	202308	320-53800-48000		*	100.00		
			BLOGGING							
						SAVVY SYNERGY BY MELISSA HARDY			350.00	004811
9/28/23	00034	9/12/23	112086 S	202309	340-53800-43500		*	195.07		
			1705 CRANE CREEK BLVD							
						CITY OF COCOA			195.07	004812
9/28/23	00081	9/27/23	75705	202309	340-53800-46000		*	14.07		
			ROD WIPER							
						ECOR INDUSTRIAL HYDRAULICS, INC			14.07	004813
9/28/23	00143	9/22/23	20112	202309	300-15500-10000		*	12,713.00		
			2023-2024 INSURANCE RENEW							
						EGIS INSURANCE ADVISORS			12,713.00	004814
9/28/23	00196	9/22/23	17PC9070	202309	340-53800-46000		*	143.66		
			SWITCH							
						RING POWER CORPORATION			143.66	004815
9/28/23	00291	9/28/23	10062023	202309	300-15500-10000		*	300.00		
			ENTERTAINMENT 10/6/23							
						ROCKSTAR KARAOKE ENTERTAINMENT LLC			300.00	004816
9/28/23	00291	9/28/23	10132023	202309	300-15500-10000		*	300.00		
			ENTERTAINMENT 10/13/23							
						ROCKSTAR KARAOKE ENTERTAINMENT LLC			300.00	004817
9/28/23	00291	9/28/23	10202023	202309	300-15500-10000		*	300.00		
			ENTERTAINMENT 10/20/23							
						ROCKSTAR KARAOKE ENTERTAINMENT LLC			300.00	004818
9/28/23	00291	9/28/23	10272023	202309	300-15500-10000		*	300.00		
			ENTERTAINMENT 10/27/23							
						ROCKSTAR KARAOKE ENTERTAINMENT LLC			300.00	004819
9/28/23	00188	9/21/23	30900702	202309	340-53800-54100		*	80.31		
			UNIFORMS 9/21/23							
						UNIFIRST CORPORATION			80.31	004820
9/28/23	00226	9/30/23	093023A	202309	330-53800-47000		*	9,989.50		
			2023 CANAL MAINT AGRM							
						VIERA STEWARDSHIP DISTRICT			9,989.50	004821
9/28/23	00267	6/30/23	23-06-19	202306	340-53800-47900		*	375.00		
			30 YARD ROLL OFF							

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
		7/19/23	23-07-10	202307	340-53800-47900			*	375.00		
			30 YARD ROLL OFF								
		8/01/23	23-08-00	202308	340-53800-47900			*	375.00		
			30 YARD ROLL OFF								
		8/28/23	23-08-18	202308	340-53800-47900			*	375.00		
			30 YARD ROLL OFF								
		9/06/23	23-09-01	202309	340-53800-47900			*	375.00		
			30 YARD ROLL OFF								
							BERRY DISPOSAL			1,875.00	004822
9/29/23	00259	8/13/23	32 VECDD	202308	320-53800-48000			*	771.92		
			MARTERIALS FOR MARKETING								
		8/13/23	32VECDD	202308	320-53800-48000			*	2,534.13		
			MARKETING FAMERS MARKET								
		8/13/23	32 VECDD	202309	320-53800-48000			V	771.92-		
			MARTERIALS FOR MARKETING								
		8/13/23	32VECDD	202309	320-53800-48000			V	2,534.13-		
			MARKETING FAMERS MARKET								
							UNIQUE WEBB CONSULTING			.00	004823
10/03/23	00259	8/13/23	32 VECDD	202308	320-53800-48000			*	771.92		
			MARTERIALS FOR MARKETING								
		8/13/23	32VECDD	202308	320-53800-48000			*	2,534.13		
			MARKETING FAMERS MARKET								
							UNIQUE WEBB CONSULTING			3,306.05	004824
10/12/23	00285	10/01/23	1509	202310	340-53800-47300			*	1,800.00		
			GRASS CUTTING								
							A NEW LIFE LAWN CARE & MORE			1,800.00	004825
10/12/23	00280	8/29/23	INV05742	202308	340-53800-54100			*	298.16		
			BUCKET HATS								
							AHEAD LLC			298.16	004826
10/12/23	00267	9/28/23	23-09-15	202309	340-53800-47900			*	375.00		
			30 YARD ROLLOFF								
							BERRY DISPOSAL			375.00	004827
10/12/23	00298	10/10/23	1745	202310	320-53800-48000			*	762.00		
			DRY WICK SHIRT								
							CARLSEN'S CUSTOM T'S			762.00	004828
10/12/23	00040	9/29/23	453261	202309	330-53800-47200			*	9,746.40		
			MONTHLY SERVICES								
							ECOR INDUSTRIES, INC.			9,746.40	004829

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
10/12/23	00612	8/09/23	00058701	202308	310-51300-48000		*	599.76		
			NOTICE OF PUBLIC HEARING							
						FLORIDA TODAY PAYMENT CENTER			599.76	004830
10/12/23	00268	10/02/23	24785	202310	310-51300-32200		*	1,000.00		
			AUDIT FYE22							
						GRAU AND ASSOCIATES			1,000.00	004831
10/12/23	00126	10/01/23	460	202310	310-51300-34000		*	9,146.17		
			MANAGEMENT FEES OCT23							
		10/01/23	460	202310	310-51300-35100		*	375.75		
			INFORMATION TECH OCT23							
		10/01/23	460	202310	310-51300-31700		*	83.33		
			DISSEMATION SVC OCT23							
		10/01/23	460	202310	310-51300-51000		*	.06		
			OFFICE SUPPLIES							
		10/01/23	460	202310	310-51300-42500		*	42.15		
			COPIES							
		10/01/23	460	202310	310-51300-42000		*	1.26		
			POSTAGE							
						GOVERNMENTAL MANAGEMENT SERVICES			9,648.72	004832
10/12/23	00246	9/28/23	20810583	202309	340-53800-54500		*	511.54		
			FIRE AND BURGLARY ALARMS							
						MARLIN BUSINESS BANK			511.54	004833
10/12/23	00190	10/11/23	327986	202310	340-53800-46000		*	171.00		
			HYD FIL							
						NAPA AUTO PARTS			171.00	004834
10/12/23	00251	9/29/23	09292023	202309	310-51300-49200		*	182.09		
			MILEAGE							
						PEDRO LOPEZ			182.09	004835
10/12/23	00196	10/02/23	17WR9100	202310	340-53800-46000		*	2,064.67		
			COIL							
						RING POWER CORPORATION			2,064.67	004836
10/12/23	00626	10/03/23	1820375	202308	310-51300-31500		*	3,117.50		
			ATTORNEY FEES							
		10/03/23	1820378	202308	310-51300-31500		*	225.00		
			ATTORNEY FEES							
						SHUTTS & BOWEN LLP			3,342.50	004837
10/12/23	00188	9/28/23	30900720	202310	340-53800-54100		*	80.31		
			UNIFORMS							

*** CHECK DATES 09/21/2023 - 10/18/2023 ***
VIERA EAST-GENERAL FUND
BANK A VIERA EAST-GF

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
		10/05/23	30900740	202310	340-53800-54100			*	80.31		
			UNIFORMS 10/5/23								
		10/12/23	30900758	202310	320-53800-54100			*	80.31		
			UNIFORMS 10/12/23								
							UNIFIRST CORPORATION			240.93	004838

TOTAL FOR BANK A 65,372.34

TOTAL FOR REGISTER 65,372.34

*** CHECK DATES 09/21/2023 - 10/18/2023 *** VIERA EAST- GOLF COURSE
BANK B VIERA EAST-GOLF

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
9/21/23	00782	9/18/23	19012 MATS	202309	330-57200-51100		*	95.25		
						A LINEN CONNECTION			95.25	031077
9/21/23	01643	9/19/23	10203941 COOLER DOOR REPAIR	202309	320-57200-46000		*	495.00		
						ACCURATE AIR CONDITIONING HEATING			495.00	031078
9/21/23	01463	9/14/23	4540-09- SR2012 ARBITRAGE	202309	310-57200-31600		*	450.00		
						AMTEC			450.00	031079
9/21/23	01550	9/07/23	872989 BREAD	202309	300-14100-10000		*	84.00		
		9/15/23	872093 BREAD	202309	300-14100-10000		*	98.60		
		9/21/23	972093 BREAD	202309	300-14100-10000		*	96.50		
						CHUCK INDEPENDENT BREAD DIST, LLC			279.10	031080
9/21/23	01241	9/10/23	23SEP-63 MONTHLY CLEANING SEPT23	202309	320-57200-46000		*	275.00		
						CRYSTAL HI RISE, INC.			275.00	031081
9/21/23	00035	9/11/23	33189 SE 2300 CLUBHOUSE DR	202309	330-57200-43000		*	1,095.95		
		9/11/23	33189 SE 2300 CLUBHOUSE DR	202309	340-57200-43000		*	1,095.95		
		9/11/23	42334 SE 2200 CLUBHOUSE DR	202309	320-57200-43000		*	55.46		
		9/11/23	42334 SE 2200 CLUBHOUSE DR	202309	300-11500-10000		*	31.73		
		9/11/23	45156 SE 5250 MURRELL RD	202309	390-57200-43000		*	2,342.11		
		9/11/23	45156 SE 5250 MURRELL RD	202309	300-13100-10000		*	581.98		
		9/11/23	52104 SE 2300 CLUBHOUSE DR	202309	340-57200-43000		*	838.01		
		9/11/23	57086 SE 4563 BRAYWICK CT	202309	320-57200-43000		*	29.06		
						FPL			6,070.25	031082
9/21/23	01644	9/15/23	P212247 REIMBURSE SUPPLIES	202309	330-57200-51025		*	192.25		
						JAMES THOMPSON			192.25	031083

*** CHECK DATES 09/21/2023 - 10/18/2023 *** VIERA EAST- GOLF COURSE
BANK B VIERA EAST-GOLF

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
9/21/23	01642	9/14/23	09142023	202309	300-34700-00100		*	68.00		
			CREDIT BOOK- 18HOLE							
						MICHELLE TULLY			68.00	031084
9/21/23	00808	9/20/23	036912	202309	330-57200-12000		*	340.00		
			REPLENISH PC TIPS							
						PETTY CASH			340.00	031085
9/21/23	00130	9/15/23	52257031	202309	330-57200-51025		*	115.90		
			KITCHEN							
		9/15/23	52257031	202309	330-57200-51100		*	21.53		
			OPER							
		9/15/23	52257031	202309	330-57200-51050		*	99.98		
			PAPER							
		9/15/23	52257031	202309	300-14100-10000		*	549.18		
			FOOD							
		9/15/23	52257031	202309	300-21700-10000		*	10.03		
			TAX							
		9/15/23	52257031	202309	330-57200-43100		*	5.90		
			FUEL							
						SYSCO			802.52	031086
9/21/23	01512	9/13/23	8513336	202309	350-57200-46100		*	6,552.90		
			EZGO RXV ELITE							
		9/13/23	8513336	202309	390-57200-54600		*	6,541.14		
			TORO TURF EQUIPMENT							
		9/13/23	8513336	202309	390-57200-54600		*	4,717.02		
			2022 FMV TORO PACKAGE							
		9/13/23	8513336	202309	390-57200-54600		*	726.47		
			2022 CUSHMAN HAULER							
		9/13/23	8513336	202309	390-57200-54600		*	3,368.46		
			TORO TURF EQUIPMENT							
		9/13/23	8513336	202309	350-57200-46100		*	355.00		
			2021 CUSHMAN REFRESHER							
						THE HUNTINGTON NATIONAL BANK			22,260.99	031087
9/21/23	01558	9/11/23	50266868	202309	390-57200-54600		*	652.46		
			KUBOTA COMPACT TRACTORS							
						WELLS FARGO FINANCIAL LEASING, INC.			652.46	031088
9/21/23	00324	9/21/23	INV10031	202309	300-14200-10000		*	7.22		
			HAT							
						BRIDGESTONE GOLF, INC.			7.22	031089
9/28/23	00782	8/07/23	S16329	202308	320-57200-51100		*	99.19		
			MATS							

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		8/25/23	19411 MATS	202308	320-57200-51100		*	101.81		
						A LINEN CONNECTION			201.00	031090
9/28/23	01485	12/15/22	91470496 GOLF BALLS	202212	300-14200-10000		*	240.07		
		12/19/22	91472488 SHOE CAP PACK	202212	300-14200-10000		*	92.77		
		12/29/22	91405293 CART 14	202212	300-14200-10000		*	138.00		
		2/24/23	30218531 SHIRTS	202302	300-14200-10000		*	1,312.50		
		6/15/23	91595749 GOLF BALLS	202306	300-14200-10000		*	136.12		
		8/23/23	91639636 SHIRTS	202308	300-14200-10000		*	97.79		
						ACUSHNET COMPANY			2,017.25	031091
9/28/23	01627	9/12/23	15210784 FIRE MONITORING	202309	320-57200-54210		*	2,048.07		
		9/12/23	15210784 FIRE MONITORING	202309	320-57200-54210		*	108.86		
		9/12/23	15210784 ALARM MONITORING	202309	320-57200-54210		*	1,120.46		
						ADT COMMERCIAL			3,277.39	031092
9/28/23	01550	9/26/23	872094 BREAD	202309	300-14100-10000		*	151.99		
						CHUCK INDEPENDENT BREAD DIST, LLC			151.99	031093
9/28/23	00024	9/13/23	112664 S 2300 CLUBHOUSE DR	202309	320-57200-43000		*	158.99		
		9/13/23	112664 S 2300 CLUBHOUSE DR	202309	330-57200-43000		*	158.99		
		9/13/23	112664 S 2300 CLUBHOUSE DR	202309	350-57200-43000		*	158.99		
		9/13/23	70192 SE 5600 MURRELL RD	202309	390-57200-43000		*	518.32		
						CITY OF COCOA UTILITIES			995.29	031094
9/28/23	00947	9/21/23	3371715 PEST CONTROL	202309	390-57200-46500		*	350.12		
						ECOLAB PEST ELIMINATION			350.12	031095
9/28/23	01594	9/21/23	20041 2023-2024 INSURANCE RENEW	202309	300-15500-10000		*	140,883.00		
						EGIS INSURANCE & RISK ADVISORS			140,883.00	031096

*** CHECK DATES 09/21/2023 - 10/18/2023 *** VIERA EAST- GOLF COURSE
BANK B VIERA EAST-GOLF

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
9/28/23	00587	9/15/23	710646	202309	390-57200-46100		*	562.81		
			ULTRA LOW SULFER							
		9/15/23	710646	202309	300-13100-10000		*	277.20		
			ULTRA LOW SULFER							
		9/15/23	710647	202309	390-57200-46100		*	991.81		
			PREM 93							
		9/15/23	710647	202309	300-13100-10000		*	488.50		
			PREM 93							
						GLOVER OIL COMPANY INC			2,320.32	031097
9/28/23	01524	9/18/23	0048	202309	330-57200-12005		*	2,708.33		
			TAVERN MANAGEMENT							
						JEFFREY SPENCER			2,708.33	031098
9/28/23	00180	8/31/23	123219	202308	390-57200-46000		*	36.32		
			TEST LEAD WIRE							
		9/15/23	324819	202309	390-57200-46000		*	94.68		
			PREM AW 68 HYDFL							
						NAPA AUTO PARTS			131.00	031099
9/28/23	00504	9/15/23	SC-T0001	202309	390-57200-46000		*	260.38		
			HYDRALIC HOSE							
						PIRTEK SPACE COAST			260.38	031100
9/28/23	00127	8/30/23	662091	202308	350-57200-46300		*	186.40		
			BELT STARTER GENERATOR							
						PRECISION			186.40	031101
9/28/23	99999	9/28/23	VOID	202309	000-00000-00000		C	.00		
			VOID CHECK							
						******INVALID VENDOR NUMBER******			.00	031102
9/28/23	01324	9/16/23	09162023	202309	390-57200-46000		*	64.20		
			EAST COAST FENCE							
		9/16/23	09162023	202309	320-57200-41000		*	239.00		
			CRICKET WIRELESS							
		9/16/23	09162023	202309	320-57200-41000		*	90.78		
			HULU SUBSCRIPTION							
		9/16/23	09162023	202309	390-57200-49700		*	91.97		
			GOLF TRAINING							
		9/16/23	09162023	202309	390-57200-49800		*	53.12		
			GATORADE							
		9/16/23	09162023	202309	390-57200-49700		*	465.00		
			GCSAA MEMBERSHIP							
		9/16/23	09162023	202309	300-13100-10000		*	170.93		
			LITTER BAG & SD CARD							

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  CHECK  VEND#  .....INVOICE..... ...EXPENSED TO...              VENDOR NAME             STATUS             AMOUNT    ....CHECK.....
   DATE           DATE   INVOICE   YRMO  DPT ACCT# SUB  SUBCLASS                                                      AMOUNT      #

                 9/16/23 09162023 202309 390-57200-49800                                     *               11.49
                          GATORAGE & PEDIALYTE
                 9/16/23 09162023 202309 300-14200-10000                                     *               76.38
                          GOLF SHOP DRINKS
                 9/16/23 09162023 202309 390-57200-49800                                     *               63.94
                          GATORADE & PEDIALYTE
                 9/16/23 09162023 202309 300-13100-10000                                     *               50.85
                          CHARGER & GAS STRUTS
                 9/16/23 09162023 202309 390-57200-46000                                     *              500.00
                          CYLINDER & BALL JOINTS
                 9/16/23 09162023 202309 300-14200-10000                                     *               47.63
                          GOLF SHOP DRINKS
                 9/16/23 09162023 202309 300-13100-10000                                     *              177.85
                          RING SUN SHADE
                 9/16/23 09162023 202309 390-57200-51100                                     *               59.99
                          PORTABLE UMBRELLA
                 9/16/23 09162023 202309 300-13100-10000                                     *              500.00
                          CASINO EVENT
                 9/16/23 09162023 202309 300-14200-10000                                     *               92.94
                          GOLF SHOP DRINKS
                 9/16/23 09162023 202309 300-13100-10000                                     *               35.97-
                          AMAZON CREDIT
                                                     REGIONS BANK                                                    2,720.10 031103
- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -
 9/28/23 00603   8/31/23 184127   202308 390-57200-46000                                     *               15.99
                          LOCKOUT LEVER
                                                     ROCKLEDGE MOWER & SERVICE                                          15.99 031104
- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -
 9/28/23 01334   9/15/23 13450148 202309 390-57200-47500                                     *            2,041.25
                          SPECTICLE FLO PRE EMERGEN
                                                     SITEONE LANDSCAPE SUPPLY, LLC                                   2,041.25 031105
- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -
 9/28/23 01586   9/26/23 09262023 202309 350-57200-51100                                     *               57.23
                          REIMBURSE
                                                     STEVE HEDDLESTEN                                                   57.23 031106
- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -
 9/28/23 00130   9/20/23 52258130 202309 300-14100-10200                                     *               60.85
                          PAPER
                 9/20/23 52258130 202309 330-57200-51050                                     *               49.99
                          SNACKS
                 9/20/23 52258130 202309 300-14100-10000                                     *            1,352.18
                          FOOD
                 9/20/23 52258130 202309 330-57200-43100                                     *                5.90
                          FUEL
                 9/27/23 52259875 202309 330-57200-51050                                     *              337.25
                          PAPER
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CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
		9/27/23	52259875	202309	300-14100-10000		*	854.35		
			FOOD							
		9/27/23	52259875	202309	330-57200-43100		*	5.90		
			FUEL							
						SYSCO			2,666.42	031107
9/28/23	01257	8/22/23	63127	202308	300-14200-10000		*	1,500.00		
			SOFTWARE UPGRADE							
						THOR GUARD, INC.			1,500.00	031108
9/28/23	01207	9/09/23	002967	202309	390-57200-47500		*	3,127.50		
			GLYCOFUZE							
						TRIGON TURF SCIENCES, LLC			3,127.50	031109
9/28/23	00807	9/07/23	30900662	202309	390-57200-54100		*	193.69		
			UNIFORMS 9/7/23							
		9/14/23	30900680	202309	390-57200-54100		*	193.69		
			UNIFORMS 9/14/23							
		9/21/23	30900702	202309	390-57200-54100		*	193.69		
			UNIFORMS 9/21/23							
						UNIFIRST CORPORATION			581.07	031110
10/03/23	01490	9/06/23	06209	202309	390-57200-46000		*	1,400.00		
			3 CAMERAS AND 1 HARD DRVE							
						MODERN SECURITY SYSTEMS			1,400.00	031111
10/12/23	00782	10/02/23	19810	202310	320-57200-51100		*	97.25		
			MATS							
		10/09/23	20244	202310	320-57200-51100		*	116.44		
			MATS							
						A LINEN CONNECTION			213.69	031112
10/12/23	01485	12/29/22	91476236	202212	300-14200-10000		*	291.60		
			MERCHANDISE							
		4/03/23	91535612	202304	300-14200-10000		*	80.16		
			TRADITIONS WMN							
		9/22/23	91658645	202309	300-14200-10000		*	240.00		
			MENS HAT							
						ACUSHNET COMPANY			611.76	031113
10/12/23	00091	10/04/23	INV05778	202310	300-14200-10000		*	1,473.69		
			LADIES VEST							
						AHEAD LLC			1,473.69	031114
10/12/23	00987	9/07/23	28282	202309	320-57200-48000		*	725.00		
			SCARECROW STROLL							

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  CHECK  VEND#  .....INVOICE..... ...EXPENSED TO...              VENDOR NAME             STATUS             AMOUNT    ....CHECK.....
   DATE           DATE   INVOICE   YRMO  DPT ACCT# SUB  SUBCLASS                                                        AMOUNT     #

                 9/27/23 28340    202309 320-57200-48000                                    *              433.50
                          1/4 PAGE AD OCT23
                 9/27/23 28341    202309 320-57200-48000                                    *              330.00
                          1/6 PAGE AD OCT23
                                                     BLUEWATER CREATIVE GROUP INC                                   1,488.50 031115
- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -
10/12/23 01550   9/30/23 872095   202309 300-14100-10000                                    *              100.60
                          BREAD
                10/05/23 872097   202310 300-14100-10000                                    *              121.00
                          BREAD
                10/10/23 972098   202310 300-14100-10000                                    *              139.40
                          BREAD
                                                     CHUCK INDEPENDENT BREAD DIST, LLC                                 361.00 031116
- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -
10/12/23 00024   9/18/23 141774 S 202309 320-57200-43000                                    *               75.35
                          4563 BRAYWICK CT
                                                     CITY OF COCOA UTILITIES                                            75.35 031117
- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -
10/12/23 00279   9/30/23 00080593 202309 320-57200-54000                                    *              210.00
                          NOTICE BTR24-1516
                                                     CITY OF ROCKLEDGE                                                 210.00 031118
- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -
10/12/23 01388   9/21/23 AR100752 202309 390-57200-54600                                    *              514.32
                          PRINTER LEASE
                                                     DEX IMAGING                                                       514.32 031119
- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -
10/12/23 00107  10/01/23 57516    202310 320-57200-51100                                    *              200.00
                          ANNUAL CLUB FEES
                                                     FLORIDA STATE GOLF ASSOCIATION                                    200.00 031120
- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -
10/12/23 00587   9/28/23 712642   202309 390-57200-46100                                    *              643.05
                          ULTRA LOW SULFER
                 9/28/23 712642   202309 300-13100-10000                                    *              316.73
                          ULTRA LOW SULFER
                 9/28/23 712643   202309 390-57200-46100                                    *            1,053.01
                          90 NON ETHANOL
                 9/28/23 712643   202309 300-13100-10000                                    *              518.65
                          90 NON ETHANOL
                                                     GLOVER OIL COMPANY INC                                          2,531.44 031121
- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -
10/12/23 00564  10/02/23 52631    202310 390-57200-47500                                    *            2,249.60
                          BIN C TOPDRESS
                                                     GOLF SPECIALTIES, INC.                                          2,249.60 031122
- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -
10/12/23 01417  10/05/23 INV00082 202310 340-57200-54000                                    *              200.00
                          GOLF365 PREMIER
                                                     GOLFNOW                                                           200.00 031123
- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -
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*** CHECK DATES 09/21/2023 - 10/18/2023 *** VIERA EAST- GOLF COURSE
BANK B VIERA EAST-GOLF

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
10/12/23	01010	10/02/23	34993369	202310	320-57200-34100		*	120.31		
			INSURANCE							
		10/02/23	34993369	202310	300-13100-10000		*	120.32		
			INSURANCE							
						GREAT AMERICA LEASING CORPORATION			240.63	031124
10/12/23	01071	10/01/23	461	202310	310-57200-31700		*	83.33		
			DISSEMINATION SVC OCT23							
						GOVERNMENTAL MANAGEMENT SERVICES			83.33	031125
10/12/23	01532	10/01/23	2-223558	202310	390-57200-51160		*	2,593.00		
			CLEANING SVC OCT23							
						JANI-KING OF ORLANDO			2,593.00	031126
10/12/23	01524	10/06/23	0049	202310	330-57200-12005		*	2,708.33		
			TAVERN MANAGEMENT							
						JEFFREY SPENCER			2,708.33	031127
10/12/23	00483	9/29/23	09292023	202309	330-57200-46000		*	233.79		
			SUPPLIES							
		9/29/23	09292023	202309	340-57200-46000		*	200.03		
			SUPPLIES							
		9/29/23	09292023	202309	340-57200-51100		*	110.05		
			SUPPLIES							
		9/29/23	09292023	202309	300-13100-10000		*	651.79		
			SUPPLIES							
						LOWE'S			1,195.66	031128
10/12/23	00180	10/11/23	327989	202310	390-57200-46000		*	257.95		
			AIKEN PURPLE							
						NAPA AUTO PARTS			257.95	031129
10/12/23	01358	9/30/23	00113782	202309	390-57200-54200		*	37.18		
			CYLINDER RENTAL							
						NEXAIR, LLC			37.18	031130
10/12/23	00694	10/05/23	663828	202310	390-57200-46000		*	2,475.47		
			TIRE,TAS TRIMMER							
						PRECISION SMALL ENGINE CO., INC.			2,475.47	031131
10/12/23	00808	10/10/23	036915	202310	300-10100-11000		*	714.00		
			PETTY CASH							
						PETTY CASH			714.00	031132
10/12/23	01324	9/22/23	09222023	202309	300-14100-10000		*	1,351.34		
			9/22/23							

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
		9/22/23	09222023	202309	300-13100-10000		*	454.85		
			9/22/23							
		9/22/23	09222023	202309	330-57200-51025		*	425.75		
			9/22/23							
		9/22/23	09222023	202309	330-57200-51100		*	306.94		
			9/22/23							
						REGIONS BANK			2,538.88	031133
10/12/23	00603	9/29/23	185761	202309	390-57200-46000		*	12.99		
			FUEL PUMP BR 350 430							
						ROCKLEDGE MOWER & SERVICE			12.99	031134
10/12/23	01635	8/31/23	1012	202308	300-14200-10000		*	2,722.02		
			MOSS GREEN BLANK							
						SEA THREADS LLC			2,722.02	031135
10/12/23	01210	9/30/23	35488471	202309	320-57200-51000		*	176.45		
			SUPPLIES							
						STAPLES ADVANTAGE			176.45	031136
10/12/23	00130	10/10/23	52263137	202310	330-57200-51050		*	90.00		
			PAPER							
		10/10/23	52263137	202310	300-14100-10000		*	885.26		
			FOOD							
		10/10/23	52263137	202310	330-57200-43100		*	7.10		
			FUEL							
		10/10/23	52263137	202310	300-21700-10000		*	6.80		
			TAX							
						SYSCO			989.16	031137
10/12/23	01512	9/28/23	8533385	202309	390-57200-54600		*	1,065.98		
			TORO REELMASTER							
		9/28/23	8533385	202309	390-57200-54600		*	242.06		
			2022 CUSHMAN SHUTTLE							
						THE HUNTINGTON NATIONAL BANK			1,308.04	031138
10/12/23	01588	10/11/23	5313	202310	390-57200-47500		*	1,344.00		
			RIGHT LINE SULFENCORE							
						TURF SOLUTIONS OF FLORIDA INC			1,344.00	031139
10/12/23	01207	9/09/23	02969	202310	390-57200-47500		*	3,127.50		
			PROTESYM							
						TRIGON TURF SCIENCES, LLC			3,127.50	031140
10/12/23	00807	9/28/23	30900720	202309	390-57200-54100		*	193.69		
			UNIFORMS 9/28/23							

*** CHECK DATES 09/21/2023 - 10/18/2023 ***
VIERA EAST- GOLF COURSE
BANK B VIERA EAST-GOLF

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
		10/05/23	30900740	202310	390-57200-54100		*	193.69		
			UNIFORMS 10/5/23							
		10/12/23	30900758	202310	390-57200-54100		*	193.69		
			UNIFORMS 10/12/23							
						UNIFIRST CORPORATION			581.07	031141
10/12/23	01244	10/03/23	VECDDSRA	202310	300-15100-00700		*	35,591.61		
			DEBIT SERVICE 11/1/23							
						VIERA EAST CDD - SERIES 2012			35,591.61	031142
10/12/23	01645	9/29/23	033	202309	390-57200-54200		*	1,200.00		
			UNIRAKE							
						WARING TURF CONSULTING			1,200.00	031143
10/12/23	00068	9/29/23	9226626-	202310	320-57200-34100		*	721.97		
			DUMPSTER							
		9/29/23	9226955-	202310	390-57200-47900		*	219.41		
			DUMPSTER							
						WASTE MANAGEMENT			941.38	031144
10/12/23	00117	9/08/23	41160717	202309	390-57200-46000		*	1,165.23		
			PUMP GEAR HYDRAULIC							
		9/29/23	41165127	202309	390-57200-47100		*	61.62		
			COVER INFINITY							
						WESCOTURF INC.			1,226.85	031145

TOTAL FOR BANK B 271,774.92

TOTAL FOR REGISTER 271,774.92

SECTION B

Viera East
Community Development District

Unaudited Financial Reporting

September 30, 2023

TABLE OF CONTENTS

Viera East

Community Development District

Combined Balance Sheet

September 30, 2023

	Governmental Fund Types					
	General	Capital Reserve	Debt Service	Capital Projects	Golf Course/Recreation	Totals (memorandum only)
Assets						
Operating Account	$400,029	$1,233,073	----	----	$496,152	$2,129,255
Accounts Receivable	----	----	----	----	$278	$278
Due From Golf Course	$14,780	----	----	----	----	$14,780
Due From General Fund	----	$5,846	----	----	$134,045	$139,891
Due from Other	----	----	----	----	$8,518	$8,518
Due from Capital Projects	----	$134,947	----	----	----	$134,947
Inventory - Pro Shop	----	----	----	----	$64,056	$64,056
Inventory - Hook and Eagle	----	----	----	----	$43,761	$43,761
Investments:						
State Board	----	$128,730	----	----	----	$128,730
Benefit Assessment- Series 2012	----	----	----	----	$437	$437
Reserve - Series 2012	----	----	----	----	$285,769	$285,769
Bond Service- Series 2012	----	----	----	----	$2,839	$2,839
Recreation Fees	----	----	----	----	$82,530	$82,530
Reserve- Series 2020	----	----	$239,316	----	----	$239,316
Temporary Interest Series 2020	----	----	$344	----	----	$344
Bond Service- Series 2020	----	----	$93,207	----	----	$93,207
Project- Series 2020	----	----	----	$386,499	----	$386,499
Improvements (Net of Depreciation)	----	----	----	----	$1,447,320	$1,447,320
Prepaid Expenses- Operations	$13,913	----	----	----	$142,921	$156,834
Total Assets	**$428,723**	**$1,502,597**	**$332,868**	**$386,499**	**$2,708,627**	**$5,359,314**
Liabilities						
Accounts Payable	$18,362	$0	----	----	$17,591	$35,953
Accrued Expenses	$1,465	----	----	----	$0	$1,465
Deferred Revenue- Season Advance	----	----	----	----	$59,869	$59,869
Deposit-Divots Grill	----	----	----	----	$1,814	$1,814
Due to General Fund	----	----	----	----	$14,780	$14,780
Accrued Interest Payable	----	----	----	----	$42,187	$42,187
Sales Tax Payable	----	----	----	----	$44,941	$44,941
Event Deposits	----	----	----	----	$7,479	$7,479
Due to Golf Course	$134,045	----	----	----	----	$134,045
Due to Capital Reserve	$5,846	----	----	$134,947	----	$140,794
Retainage Payable	----	----	----	$213,746	----	$213,746
Notes Payable	----	----	----	$0	$376,381	$376,381
Accrued Payroll Payable	$7,267	----	----	----	$15,800	$23,067
Bonds Payable - Series 2012	----	----	----	----	$2,025,000	$2,025,000
Bond Discount	----	----	----	----	($8,854)	($8,854)
Deferred Loss	----	----	----	----	($83,163)	($83,163)
Fund Equity						
Net Assets	----	----	----	----	$194,801	$194,801
Fund Balances						
Assigned - First Quarter	$176,000	----	----	----	----	$176,000
Nonspendable - Prepaid Expense	$13,913	----	----	----	----	$13,913
Unassigned	$71,824	----	----	----	----	$71,824
Assigned- Capital Reserve Fund	----	$1,502,597	----	----	----	$1,502,597
Restricted for Capital Projects	----	----	----	$37,806	----	$37,806
Restricted for Debt Service	----	----	$332,868	----	----	$332,868
Total Liabilities, Fund Equity, Other	**$428,723**	**$1,502,597**	**$332,868**	**$386,499**	**$2,708,627**	**$5,359,314**

Viera East

Community Development District

General Fund

Statement of Revenues & Expenditures

For Period Ending September 30, 2023

	Adopted Budget	Prorated Budget 9/30/23	Actual 9/30/23	Variance
Revenues				
Maintenance Assessments	$1,378,973	$1,378,973	$1,378,973	$0
Golf Course Administrative Services	$56,280	$56,280	$56,280	$1
Donations for Park Material	$5,000	$5,000	$0	($5,000)
Miscellaneous Income- Farmers Market	$20,000	$20,000	$25,351	$5,351
Interest Income	$100	$100	$2	($98)
Total Revenues	**$1,460,353**	**$1,460,353**	**$1,460,606**	**$254**
Administrative Expenditures				
Supervisors Fees	$30,519	$30,519	$26,389	$4,130
Engineering Fees	$5,000	$5,000	$1,288	$3,712
Attorney's Fees	$20,000	$20,000	$17,488	$2,512
Dissemination	$1,000	$1,000	$1,000	$0
Trustee Fees	$5,600	$5,600	$4,041	$1,559
Annual Audit	$6,500	$6,500	$14,000	($7,500)
Collection Agent	$2,500	$2,500	$2,500	$0
Management Fees	$106,557	$106,557	$106,557	$0
Postage	$1,500	$1,500	$1,195	$305
Printing & Binding	$3,500	$3,500	$980	$2,520
Insurance- Liability	$9,607	$9,607	$8,813	$794
Legal Advertising	$1,500	$1,500	$3,050	($1,550)
Other Current Charges	$1,500	$1,500	$1,263	$237
Office Supplies	$1,500	$1,500	$524	$976
Dues & Licenses	$175	$175	$175	$0
Information Technology	$4,378	$4,378	$4,378	($0)
Total Administrative	**$201,336**	**$201,336**	**$193,641**	**$7,695**

Viera East

Community Development District

General Fund

Statement of Revenues & Expenditures

For Period Ending September 30, 2023

	Adopted Budget	Prorated Budget 9/30/23	Actual 9/30/23	Variance
Operating Expenditures				
Salaries	$159,817	$159,817	$152,655	$7,162
Administration Fee	$1,354	$1,354	$1,017	$337
FICA Expense	$12,226	$12,226	$12,047	$179
Health Insurance	$23,159	$23,159	$14,275	$8,884
Workers Compensation	$3,132	$3,132	$2,274	$858
Unemployment	$1,078	$1,078	$581	$497
Other Contractual	$12,000	$12,000	$8,574	$3,426
Marketing- Lifestyle/Amenities	$18,000	$18,000	$38,092	($20,092)
Training	$500	$500	$807	($307)
Uniforms	$500	$500	$263	$237
Bonus Program	$0	$0	$40,166	($40,166)
Total Operating	**$231,766**	**$231,766**	**$270,749**	**($38,983)**
Maintenance Expenditures				
Canal Maintenance	$14,000	$14,000	$9,990	$4,011
Lake Bank Restoration	$30,000	$30,000	$0	$30,000
Environmental Services	$20,000	$20,000	$3,117	$16,883
Water Management System	$115,000	$115,000	$122,719	($7,719)
Midge Control	$10,000	$10,000	$0	$10,000
Contingencies	$2,000	$2,000	$6,650	($4,650)
Fire Line Maintenance	$3,500	$3,500	$0	$3,500
Basin Repair	$3,000	$3,000	$57	$2,943
Total Maintenance	**$197,500**	**$197,500**	**$142,532**	**$54,968**

Viera East
Community Development District
General Fund
Statement of Revenues & Expenditures
For Period Ending September 30, 2023

	Adopted Budget	Prorated Budget 9/30/23	Actual 9/30/23	Variance
Grounds Maintenance Expenditures				
Salaries	$176,074	$176,074	$159,063	$17,011
Administrative Fees	$3,010	$3,010	$1,973	$1,037
FICA	$13,970	$13,970	$12,599	$1,371
Health Insurance	$31,692	$31,692	$20,758	$10,934
Workers Compensation	$3,601	$3,601	$2,438	$1,163
Unemployment	$2,734	$2,734	$1,260	$1,474
Telephone	$7,020	$7,020	$12,263	($5,243)
Utilities	$10,032	$10,032	$9,448	$584
Property Appraiser	$1,990	$1,990	$2,202	($212)
Insurance- Property	$2,479	$2,479	$2,886	($407)
Repairs	$20,000	$20,000	$23,633	($3,633)
Fuel	$21,000	$21,000	$19,957	$1,043
Park Maintenance	$17,500	$17,500	$31,761	($14,261)
Sidewalk Repair	$10,000	$10,000	$6,057	$3,943
Chemicals	$4,000	$4,000	$2,377	$1,623
Contingencies	$4,000	$4,000	$2,201	$1,799
Refuse	$6,000	$6,000	$10,050	($4,050)
Office Supplies	$750	$750	$60	$690
Uniforms	$3,000	$3,000	$3,535	($535)
Fire Alarm System	$7,500	$7,500	$5,780	$1,720
Rain Bird Pump System	$27,581	$27,581	$28,041	($459)
Park Materials	$10,000	$10,000	$0	$10,000
Bay Hill Flow Way Maintenance	$25,000	$25,000	$0	$25,000
Total Grounds Maintenance	**$408,934**	**$408,934**	**$358,342**	**$50,591**
Total Expenditures	**$1,039,535**	**$1,039,535**	**$965,264**	**$74,271**
Operating Income (Loss)	**$420,817**		**$495,342**	
Non Operating Revenues/(Expenditures)				
Reserve Funding- Transfer Out (Capital Reserve)	($420,817)	($420,817)	($420,817)	($0)
Total Non Operating Revenues/(Expenditures)	**($420,817)**	**($420,817)**	**($420,817)**	**($0)**
Excess Revenue/(Expenditures)	**$0**		**$74,525**	
Beginning Fund Balance	**$0**		**$187,212**	
Ending Fund Balance	**$0**		**$261,737**	

Viera East

Community Development District

Capital Reserve Fund
Statement of Revenues & Expenditures
For Period Ending September 30, 2023

	Adopted Budget	Prorated Budget 9/30/23	Actual 9/30/23	Variance
Revenues				
Interest Income	$500	$500	$6,065	$5,565
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**	**$674,123**	**$679,688**	**$5,565**
Expenditures				
Capital Outlay	$100,000	$100,000	$14,997	$85,003
Truck Maintenance	$25,000	$25,000	$0	$25,000
Bank Fee	$0	$0	$30	($30)
Total Expenditures	**$125,000**	**$125,000**	**$15,027**	**$109,973**
Excess Revenues/(Expenditures)	**$549,123**		**$664,661**	
Beginning Fund Balance	**$848,174**		**$837,936**	
Ending Fund Balance	**$1,397,297**		**$1,502,597**	

Viera East
Community Development District

Capital Reserve Fund

Capital Outlay Check Register Detail

For Period Ending September 30, 2023

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

Viera East

Community Development District

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

	Adopted Budget	Prorated Budget 9/30/23	Actual 9/30/23	Variance
Revenues				
Special Assessments	$655,615	$655,615	$655,615	$0
Interest Income	$500	$500	$7,703	$7,203
Total Revenues	**$656,115**	**$656,115**	**$663,318**	**$7,203**
Expenditures				
Series 2020				
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**		**$7,703**	
Beginning Fund Balance	**$90,346**		**$325,165**	
Ending Fund Balance	**$90,846**		**$332,868**	

Viera East

Community Development District

Capital Projects Fund Series 2020
Statement of Revenues & Expenditures
For Period Ending September 30, 2023

	Actual 9/30/23
Revenues	
Interest Income	$28,007
Total Revenues	**$28,007**
Expenditures	
Capital Outlay	$1,479,194
Cost of Issuance	$0
Total Expenditures	**$1,479,194**
Excess Revenues/(Expenditures)	**($1,451,187)**
Beginning Fund Balance	**$1,488,993**
Ending Fund Balance	**$37,806**

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

	Adopted Budget	Current Month Actuals	Current Month Budget	Current Month Variance	Year-to-Date Actuals	Year-to-Date Budget	Year-to-Date Variance
Number of Rounds							
Paid Rounds	35,250	2,678	1,782	896	42,038	35,250	6,788
Member Rounds	10,000	205	505	(300)	6,566	10,000	(3,434)
Comp Rounds	3,000	19	152	(133)	966	3,000	(2,034)
GolfNow	2,000	0	101	(101)	1,645	2,000	(355)
Total Memberships	60	1	-	1	44	60	(16)
Revenue per Round							
Paid Rounds	$50	$38	$52	($15)	$44	$50	($6)
Revenues							
Greens Fees	$1,775,027	$101,168	$93,189	$7,979	$1,860,246	$1,775,027	$85,219
Gift Cards- Sales	$25,000	$712	$1,313	($600)	$24,009	$25,000	($991)
Gift Cards- Usage	($25,000)	($540)	($1,313)	$772	($17,611)	($25,000)	$7,389
Season Advance/Trail Fees	$240,000	$9,835	$12,600	($2,765)	$133,929	$240,000	($106,071)
Associate Memberships	$42,000	$2,670	$2,205	$465	$24,474	$42,000	($17,526)
Driving Range	$80,000	$6,922	$4,200	$2,722	$98,941	$80,000	$18,941
Golf Lessons	$2,100	$175	$110	$65	$4,040	$2,100	$1,940
Merchandise Sales	$115,000	$6,793	$6,038	$755	$127,097	$115,000	$12,097
Assessments -Recreation Operating	$18,239	$1,519	$1,521	($2)	$18,232	$18,239	($7)
Miscellaneous Income	$15,000	$862	$1,251	($389)	$45,693	$15,000	$30,693
Total Revenues	**$2,287,366**	**$130,117**	**$121,114**	**$9,003**	**$2,319,050**	**$2,287,366**	**$31,684**
Golf Course Expenditures							
Other Contractual Services	$15,000	$120	$1,251	$1,131	$19,356	$15,000	($4,356)
Telephone	$2,500	$330	$209	($121)	$2,567	$2,500	($67)
Postage	$2,000	$0	$167	$167	$0	$2,000	$2,000
Utilities	$5,500	$319	$459	$140	$4,321	$5,500	$1,179
Repairs & Maintenance	$15,000	$770	$1,251	$481	$15,960	$15,000	($960)
Marketing- Golf Marketing	$35,000	$1,489	$2,919	$1,431	$18,140	$35,000	$16,860
Bank Charges	$40,000	$3,393	$3,336	($57)	$51,138	$40,000	($11,138)
Office Supplies	$4,500	$176	$375	$199	$4,248	$4,500	$252
Operating Supplies	$4,000	$0	$334	$334	$2,223	$4,000	$1,777
Dues, Licenses & Subscriptions	$9,500	$1,059	$792	($267)	$3,187	$9,500	$6,313
Drug Testing- All departments	$500	$0	$42	$42	$0	$500	$500
Training, Education & Employee Relations	$3,000	$0	$250	$250	$3,429	$3,000	($429)
Contractual Security	$3,000	$4,520	$250	($4,270)	$8,757	$3,000	($5,757)
IT Services	$3,000	$0	$250	$250	$6,072	$3,000	($3,072)
Total Golf Course Expenditures	**$142,500**	**$12,176**	**$11,885**	**($292)**	**$139,397**	**$142,500**	**$3,103**

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

	Adopted Budget	Current Month Actuals	Current Month Budget	Current Month Variance	Year-to-Date Actuals	Year-to-Date Budget	Year-to-Date Variance
Golf Operation Expenditures							
Salaries	$247,235	$22,479	$20,602	($1,877)	$272,961	$247,235	($25,726)
Administrative Fee	$18,767	$1,034	$1,564	$530	$13,161	$18,767	$5,606
FICA Expense	$18,913	$1,720	$1,576	($144)	$21,380	$18,913	($2,467)
Health Insurance	$12,353	$516	$1,029	$513	$13,899	$12,353	($1,546)
Workers Compensation	$4,846	$355	$404	$49	$4,280	$4,846	$566
Unemployment	$10,853	$421	$904	$484	$7,008	$10,853	$3,845
Golf Printing	$2,500	$0	$208	$208	$0	$2,500	$2,500
Utilities	$22,500	$1,934	$1,875	($59)	$21,146	$22,500	$1,354
Repairs	$1,000	$200	$83	($117)	$4,089	$1,000	($3,089)
Pest Control	$1,300	$95	$108	$13	$1,062	$1,300	$238
Supplies	$12,000	$312	$1,000	$688	$13,950	$12,000	($1,950)
Uniforms	$1,500	$0	$125	$125	$0	$1,500	$1,500
Training, Education & Employee Relations	$2,000	$0	$167	$167	$0	$2,000	$2,000
Cart Lease	$87,763	$7,035	$7,314	$279	$85,823	$87,763	$1,940
Cart Maintenance	$5,000	$0	$417	$417	$726	$5,000	$4,274
Driving Range	$10,000	$0	$833	$833	$3,772	$10,000	$6,228
Total Golf Operation Expenditures	**$458,530**	**$36,100**	**$38,210**	**$2,110**	**$463,257**	**$458,530**	**($4,727)**
Merchandise Sales							
Cost of Goods Sold	$80,000	$5,970	$6,667	$697	$117,168	$80,000	($37,168)
Total Merchandise Sales	**$80,000**	**$5,970**	**$6,667**	**$697**	**$117,168**	**$80,000**	**($37,168)**

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

	Adopted Budget	Current Month Actuals	Current Month Budget	Current Month Variance	Year-to-Date Actuals	Year-to-Date Budget	Year-to-Date Variance
Golf Course Maintenance							
Salaries	$433,512	$34,371	$36,126	$1,755	$438,213	$433,512	($4,701)
Administrative Fees	$8,176	$403	$681	$279	$5,906	$8,176	$2,270
FICA Expense	$32,900	$2,628	$2,742	$114	$34,631	$32,900	($1,731)
Employee Insurance	$41,298	$2,192	$3,442	$1,250	$28,064	$41,298	$13,234
Workers Compensation	$9,420	$540	$785	$245	$7,165	$9,420	$2,255
Unemployment	$7,165	$114	$597	$483	$4,180	$7,165	$2,985
Fire Alarm System	$4,000	$0	$333	$333	$0	$4,000	$4,000
Utilities/Water	$26,200	$2,860	$2,183	($677)	$30,176	$26,200	($3,976)
Repairs	$48,000	$4,789	$4,000	($789)	$60,488	$48,000	($12,488)
Repairs- H&E	$0	$809	$0	($809)	$10,378	$0	($10,378)
Fuel & Oil	$40,000	$5,097	$3,333	($1,763)	$41,399	$40,000	($1,399)
Pest Control	$1,500	$160	$125	($35)	$1,985	$1,500	($485)
Irrigation/Drainage	$30,000	$62	$2,500	$2,438	$11,504	$30,000	$18,496
Sand and Topsoil	$26,500	$0	$2,208	$2,208	$13,157	$26,500	$13,343
Flower/Mulch	$7,000	$0	$583	$583	$7,676	$7,000	($676)
Fertilizer	$175,000	$8,503	$14,583	$6,081	$148,876	$175,000	$26,124
Seed/Sod	$16,500	$0	$1,375	$1,375	$3,868	$16,500	$12,632
Trash Removal	$3,000	$0	$250	$250	$2,556	$3,000	$444
Contingency	$6,000	$0	$500	$500	$16,325	$6,000	($10,325)
First Aid	$800	$129	$67	($62)	$500	$800	$300
Operating Supplies	$15,000	$26	$1,250	$1,224	$16,537	$15,000	($1,537)
Training	$2,000	$557	$167	($390)	$6,358	$2,000	($4,358)
Janitorial Supplies	$1,000	$0	$83	$83	$353	$1,000	$647
Janitorial Services	$20,000	$2,593	$1,667	($926)	$19,671	$20,000	$329
Soil & Water Testing	$1,000	$0	$83	$83	$0	$1,000	$1,000
Uniforms	$10,000	$775	$833	$59	$10,692	$10,000	($692)
Equipment Rental	$2,000	$1,237	$167	($1,071)	$4,635	$2,000	($2,635)
Equipment Lease	$187,550	$18,571	$15,629	($2,942)	$176,668	$187,550	$10,882
Small Tools	$500	$0	$42	$42	$0	$500	$500
Total Golf Course Maintenance	**$1,156,021**	**$86,414**	**$96,335**	**$9,921**	**$1,101,960**	**$1,156,021**	**$54,061**

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

	Adopted Budget	Current Month Actuals	Current Month Budget	Current Month Variance	Year-to-Date Actuals	Year-to-Date Budget	Year-to-Date Variance
Administrative Expenditures							
Legal Fees	$1,500	$0	$125	$125	$2,266	$1,500	($766)
Arbitrage	$600	$0	$50	$50	$500	$600	$100
Dissemination	$1,000	$83	$83	$0	$1,000	$1,000	$0
Trustee Fees	$4,100	$0	$342	$342	$4,089	$4,100	$11
Annual Audit	$1,500	$125	$125	$0	$1,500	$1,500	$0
Golf Course Administrative Services	$56,280	$4,690	$4,690	$0	$56,280	$56,280	$0
Insurance	$111,000	$8,377	$9,250	$873	$101,385	$111,000	$9,615
Property Taxes	$15,000	$662	$1,250	$588	$12,497	$15,000	$2,503
Total Administrative Expenditures	**$190,980**	**$13,937**	**$15,915**	**$1,978**	**$179,516**	**$190,980**	**$11,464**
Total Revenues	**$2,287,366**	**$130,117**	**$121,114**	**$9,003**	**$2,319,050**	**$2,287,366**	**$31,684**
Total Expenditures	**$2,028,031**	**$154,597**	**$169,011**	**$14,415**	**$2,001,299**	**$2,028,031**	**$26,732**
Operating Income (Loss)	**$259,335**	**($24,480)**			**$317,751**		
Non Operating Revenues/(Expenditures)							
Special Assessments	$560,250	$65,608	$46,688	$18,921	$579,178	$560,250	$18,928
Interest Income	$1,000	$1,307	$83	$1,224	$9,374	$1,000	$8,374
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	$3,471	($3,471)
Recreation Fees	$0	$0	$0	$0	$82,530	$0	$82,530
Interest Expense	($101,250)	($8,438)	($8,438)	$0	($101,250)	($101,250)	$0
Principal Expense	($470,000)	($39,167)	($39,167)	($0)	($470,000)	($470,000)	($0)
Total Non Operating Revenues/(Expenditures)	**($259,335)**	**$19,312**	**($21,611)**	**($1,212)**	**($152,975)**	**($259,335)**	**$106,360**
Change in Net Assets	**$0**	**($5,168)**	----	----	**$164,777**	----	----
Beginning Net Assets	**$0**	----	----	----	**$39,639**	----	----
Ending Net Assets	**$0**	----	----	----	**$204,416**	----	----

Viera East

Community Development District

Restaurant- Hook & Eagle
Statement of Revenues & Expenditures
For Period Ending September 30, 2023

	Adopted Budget	Prorated Budget 9/30/23	Actual 9/30/23	Variance
Revenues				
Food Sales	$290,000	$290,000	$365,261	$75,261
Snack Sales	$20,000	$20,000	$8,802	($11,198)
Wine Sales	$11,700	$11,700	$5,964	($5,736)
Beer Sales	$169,000	$169,000	$164,815	($4,185)
Beverage Sales	$29,250	$29,250	$47,856	$18,606
Liquor Sales	$87,000	$87,000	$114,465	$27,465
Total Revenues	**$606,950**	**$606,950**	**$707,164**	**$100,214**
Restaurant Expenditures				
Restaurant Manager Contract	$65,000	$65,000	$65,000	$0
Salaries	$164,037	$164,037	$189,450	($25,413)
Administrative Fee	$8,832	$8,832	$7,403	$1,429
FICA Expense	$12,166	$12,166	$23,702	($11,536)
Health Insurance	$20,243	$20,243	$10,003	$10,240
Workers Compensation	$3,048	$3,048	$2,920	$128
Unemployment	$5,408	$5,408	$6,373	($965)
Telephone	$3,200	$3,200	$4,392	($1,192)
Utilities	$12,000	$12,000	$11,617	$383
Pest Control	$1,200	$1,200	$1,218	($18)
Bank Fees	$0	$0	$25,901	($25,901)
Equipment Lease	$1,300	$1,300	$1,677	($377)
Repairs	$7,500	$7,500	$0	$7,500
Kitchen Equipment/Supplies	$3,000	$3,000	$2,333	$667
Paper & Plastic Supplies	$10,000	$10,000	$13,445	($3,445)
Operating Supplies	$30,000	$30,000	$19,874	$10,126
First Aid	$500	$500	$0	$500
Entertainment	$10,000	$10,000	$17,150	($7,150)
Delivery/Gas	$5,000	$5,000	$7,054	($2,054)
Uniforms	$1,000	$1,000	$0	$1,000
Dues & License	$5,000	$5,000	$9,751	($4,751)
Total Restaurant Expenditures	**$368,434**	**$368,434**	**$419,262**	**($50,828)**
Cost of Goods Sold				
Food Cost	$124,000	$124,000	$156,429	($32,429)
Snack Cost	$10,000	$10,000	$2,899	$7,101
Beer Cost	$59,150	$59,150	$70,607	($11,457)
Beverage Cost	$11,700	$11,700	$20,669	($8,969)
Wine Cost	$4,095	$4,095	$4,400	($305)
Liquor Cost	$26,100	$26,100	$42,513	($16,413)
Total Cost of Goods Sold	**$235,045**	**$235,045**	**$297,517**	($62,472)
Total Expenditures	**$603,479**	**$603,479**	**$716,779**	**($113,300)**
Operating Income (Loss)	**$3,471**		**($9,615)**	
Non Operating Revenues/(Expenditures)				
Interfund Transfer Out- Golf Course	($3,471)	($3,471)	$0	($3,471)
Total Non Operating Revenues/(Expenditures)	**($3,471)**	**($3,471)**	**$0**	**($3,471)**
Excess Revenue/(Expenditures)	**$0**		**($9,615)**	
Beginning Fund Balance	**$0**		**$0**	
Ending Fund Balance	**$0**		**($9,615)**	

Viera East General Fund
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Revenues													
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	$4,690	$56,280
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	$1	$2
Total Revenues	**$5,347**	**$367,143**	**$886,549**	**$28,087**	**$29,186**	**$25,234**	**$68,513**	**$17,336**	**$18,460**	**$4,690**	**$5,370**	**$4,691**	**$1,460,606**
Administrative Expenditures													
Supervisors Fees	$1,115	$2,939	$2,496	$3,595	$2,397	$2,172	$2,397	$1,269	$2,172	$1,269	$2,172	$2,397	$26,389
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	$3,343	$0	$17,488
Dissemination	$83	$83	$83	$83	$83	$83	$83	$83	$83	$83	$83	$83	$1,000
Trustee Fees	$467	$467	$467	$467	$467	$467	$467	$467	$307	$0	$0	$0	$4,041
Annual Audit	$542	$542	$542	$542	$542	$542	$542	$542	$542	$542	$3,542	$5,042	$14,000
Collection Agent	$208	$208	$208	$208	$208	$208	$208	$208	$208	$208	$208	$208	$2,500
Management Fees	$8,880	$8,880	$8,880	$8,880	$8,880	$8,880	$8,880	$8,880	$8,880	$8,880	$8,880	$8,880	$106,557
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	$200	$980
Insurance- Liability	$734	$734	$734	$734	$734	$734	$734	$734	$734	$734	$734	$734	$8,813
Legal Advertising	$1,793	$153	$0	$0	$0	$0	$0	$0	$108	$395	$600	$0	$3,050
Other Current Charges	$24	$26	$27	$170	$0	$22	$0	$153	$13	$159	$15	$653	$1,263
Office Supplies	$10	$13	$0	$0	$0	$0	$0	$0	$80	$0	$403	$19	$524
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	$365	$4,378
Total Administrative	**$17,917**	**$18,674**	**$14,505**	**$16,776**	**$15,090**	**$15,455**	**$14,408**	**$13,904**	**$13,596**	**$14,390**	**$20,344**	**$18,581**	**$193,641**
Operating Expenditures													
Salaries	$16,522	$11,613	$13,350	$6,916	$11,643	$13,310	$13,009	$13,426	$12,990	$13,443	$18,212	$8,222	$152,655
Administration Fee	$116	$121	$88	$63	$85	$94	$120	$67	$65	$67	$91	$41	$1,017
FICA Expense	$1,235	$1,305	$1,003	$529	$891	$1,018	$995	$1,027	$994	$1,028	$1,393	$629	$12,047
Health Insurance	$1,491	$1,979	$1,447	$2,169	$1,634	$764	$751	$830	$838	$953	$916	$505	$14,275
Workers Compensation	$343	$275	$211	$109	$184	$115	$140	$212	$205	$89	$288	$103	$2,274
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	$550	$8,574
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	$4,931	$38,092
Training	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$807	$807
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**	**$18,744**	**$18,144**	**$19,152**	**$24,057**	**$15,787**	**$270,749**

Viera East General Fund
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Maintenance Expenditures													
Canal Maintenance	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$9,990	$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	$80	$3,117
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	$9,746	$122,719
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	$5,000	$6,650
Fire Line Maintenance	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Basin Repair	$0	$57	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$57
Total Maintenance	**$12,018**	**$9,871**	**$10,708**	**$11,148**	**$9,260**	**$13,955**	**$9,168**	**$9,964**	**$11,316**	**$9,776**	**$10,528**	**$24,816**	**$142,532**
Grounds Maintenance Expenditures													
Salaries	$14,256	$7,916	$11,264	$11,567	$10,305	$12,115	$14,791	$15,507	$14,938	$15,387	$21,165	$9,853	$159,063
Administrative Fees	$228	$235	$170	$124	$116	$151	$155	$160	$155	$161	$218	$99	$1,973
FICA	$1,053	$1,099	$837	$885	$788	$927	$1,132	$1,186	$1,143	$1,177	$1,619	$754	$12,599
Health Insurance	$1,520	$1,654	$1,735	$1,406	$1,324	$1,151	$1,324	$1,333	$2,896	$2,235	$2,249	$1,932	$20,758
Workers Compensation	$143	$234	$178	$183	$163	$191	$234	$245	$236	$141	$334	$156	$2,438
Unemployment	$0	$0	$146	$416	$255	$117	$189	$121	$15	$0	$0	$0	$1,260
Telephone	$596	$597	$597	$605	$604	$606	$753	$599	$2,175	$1,718	$1,948	$1,465	$12,263
Utilities	$762	$765	$796	$1,024	$273	$836	$933	$623	$891	$880	$801	$865	$9,448
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	$241	$2,886
Repairs	$1,233	$2,655	$834	$2,542	$3,583	$1,416	$485	$1,490	$109	$2,272	$6,074	$941	$23,633
Fuel	$2,262	$1,095	$993	$2,464	$789	$1,684	$1,844	$1,336	$1,598	$1,752	$1,630	$2,510	$19,957
Park Maintenance	$900	$5,608	$6,152	$3,050	$1,800	$1,991	$1,936	$2,062	$1,900	$1,900	$1,900	$2,561	$31,761
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	$178	$2,201
Refuse	$1,950	$650	$325	$750	$750	$1,125	$375	$750	$1,125	$750	$750	$750	$10,050
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	$459	$3,535
Fire Alarm System	$550	$550	$512	$512	$512	$512	$512	$512	$588	$0	$512	$512	$5,780
Rain Bird Pump System	$2,298	$2,528	$2,528	$2,298	$2,298	$2,298	$2,299	$2,298	$2,298	$2,298	$2,298	$2,298	$28,041
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**	**$30,701**	**$31,337**	**$44,559**	**$25,572**	**$358,342**
Total Expenditures	**$89,179**	**$114,438**	**$74,079**	**$69,592**	**$68,848**	**$73,791**	**$71,258**	**$71,422**	**$73,758**	**$74,655**	**$99,488**	**$84,757**	**$965,264**
Operating Income (Loss)	**($83,832)**	**$252,705**	**$812,470**	**($41,504)**	**($39,662)**	**($48,557)**	**($2,745)**	**($54,086)**	**($55,297)**	**($69,965)**	**($94,118)**	**($80,067)**	**$495,342**
Non Operating Revenues/(Expenditures)													
Reserve Funding- Transfer Out (Capital Reserve)	$0	$0	$0	$0	$0	($420,817)	$0	$0	$0	$0	$0	$0	($420,817)
Total Non Operating Revenues/Expenditures	**$0**	**$0**	**$0**	**$0**	**$0**	**($420,817)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**($420,817)**
Excess Revenue/(Expenditures)	**($83,832)**	**$252,705**	**$812,470**	**($41,504)**	**($39,662)**	**($469,374)**	**($2,745)**	**($54,086)**	**($55,297)**	**($69,965)**	**($94,118)**	**($80,067)**	**$74,525**

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Number of Rounds													
Paid Rounds	3,238	2,773	3,358	4,108	4,496	5,193	3,801	3,948	3,010	2,654	2,782	2,678	42,038
Member Rounds	799	667	766	824	712	678	537	717	194	203	264	205	6,566
Comp Rounds	106	70	84	113	121	148	181	122	2	0	0	19	966
GolfNow	247	185	213	205	211	89	203	292	0	0	0	0	1,645
Revenue per Round													
Paid Rounds	$40	$44	$46	$50	$53	$50	$48	$37	$37	$41	$36	$38	$44
Revenues:													
Greens Fees	$127,961	$123,329	$156,112	$205,772	$237,479	$257,907	$182,699	$146,521	$112,544	$108,415	$100,340	$101,168	$1,860,246
Gift Cards - Sales	$1,046	$2,178	$11,001	$3,372	$1,630	$410	$1,319	$932	$291	$927	$190	$712	$24,009
Gift Cards - Usage	($830)	($895)	($1,921)	($4,181)	($2,227)	($865)	($851)	($1,379)	($1,751)	($1,392)	($779)	($540)	($17,611)
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	$9,835	$133,929
Associate Memberships	$3,318	$2,054	$1,501	$3,792	$3,792	$2,686	$1,185	$948	$632	$711	$1,185	$2,670	$24,474
Driving Range	$5,699	$7,295	$8,564	$9,969	$10,894	$11,345	$9,312	$9,653	$8,094	$5,489	$5,704	$6,922	$98,941
Golf Lessons	$345	$175	$235	$385	$355	$595	$295	$655	$295	$275	$255	$175	$4,040
Merchandise Sales	$5,244	$7,049	$10,872	$9,374	$16,971	$16,535	$13,947	$11,601	$11,381	$8,928	$8,403	$6,793	$127,097
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	$1,519	$18,232
Miscellaneous Income	$4,328	$1,366	$6,168	$152	$1,322	($538)	$32,607	($237)	$629	($224)	($743)	$862	$45,693
Total Revenues	**$163,911**	**$159,958**	**$206,824**	**$241,661**	**$283,930**	**$300,507**	**$251,069**	**$178,811**	**$142,231**	**$132,388**	**$127,643**	**$130,117**	**$2,319,050**
Golf Course Expenditures:													
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	$120	$19,356
Telephone/Internet	$194	$194	$194	$194	$194	$194	$194	$0	$239	$335	$305	$330	$2,567
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	$319	$4,321
Repairs & Maintenance	$154	$344	$1,795	$4,367	$2,905	$1,742	$612	$520	$1,365	$292	$1,094	$770	$15,960
Advertising	$795	$1,459	$2,067	$965	$2,903	$1,635	$2,404	$1,459	($19)	$1,527	$1,459	$1,489	$18,140
Bank Charges	$2,204	$3,431	$6,028	$5,488	$6,033	$7,204	$5,123	$2,253	$1,429	$4,985	$3,567	$3,393	$51,138
Office Supplies	$890	$280	$75	$210	$622	$510	$186	$331	$423	$223	$323	$176	$4,248
Operating Supplies	$150	$45	$226	$1,136	$14	$0	$136	$0	$0	$137	$379	$0	$2,223
Dues, Licenses & Subscriptions	$0	$0	$180	$0	$0	$0	$0	$250	$0	$649	$1,049	$1,059	$3,187
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	$193	$0	$3,429
Contractual Security	$338	$0	$406	$406	$421	$0	$522	$522	$1,105	$308	$210	$4,520	$8,757
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**	**$11,691**	**$12,176**	**$139,397**

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Golf Operations:													
Salaries	$22,391	$15,175	$20,936	$23,036	$21,615	$26,277	$25,192	$25,038	$24,363	$23,419	$23,039	$22,479	$272,961
Administrative Fee	$1,474	$1,539	$1,183	$901	$873	$972	$983	$1,035	$1,028	$1,036	$1,105	$1,034	$13,161
FICA Expense	$1,653	$1,760	$1,561	$1,762	$1,654	$2,010	$1,927	$1,915	$1,864	$1,792	$1,762	$1,720	$21,380
Health Insurance	$655	$674	$1,396	$1,536	$1,323	$881	$1,323	$1,430	$1,372	$1,372	$1,421	$516	$13,899
Workers Compensation	$353	$376	$330	$199	$340	$415	$398	$395	$384	$370	$364	$355	$4,280
Unemployment	$439	$424	$481	$829	$740	$691	$647	$632	$620	$577	$507	$421	$7,008
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	$1,934	$21,146
Repairs	$0	$0	$0	$0	$0	$0	$424	$2,744	$452	$269	$0	$200	$4,089
Pest Control	$95	$95	$95	$95	$0	$95	$95	$111	$95	$95	$95	$95	$1,062
Supplies	$508	$334	$493	$3,720	$1,122	$3,682	$771	$691	$3,517	($1,527)	$327	$312	$13,950
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	$7,035	$85,823
Cart Maintenance	$0	$0	$0	$0	$116	$0	$423	$0	$0	$0	$186	$0	$726
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**	**$37,769**	**$36,100**	**$463,257**
Merchandise Sales:													
Cost of Goods Sold	$15,551	$10,679	$4,074	$10,769	$20,387	$17,277	$7,667	$3,083	$7,432	$6,260	$8,020	$5,970	$117,168
Total Merchandise Sales	**$15,551**	**$10,679**	**$4,074**	**$10,769**	**$20,387**	**$17,277**	**$7,667**	**$3,083**	**$7,432**	**$6,260**	**$8,020**	**$5,970**	**$117,168**

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Golf Course Maintenance:													
Salaries	$48,869	$30,438	$38,865	$43,225	$35,138	$29,312	$33,098	$37,272	$37,645	$35,783	$34,197	$34,371	$438,213
Administrative Fees	$740	$768	$556	$471	$414	$411	$397	$466	$439	$421	$421	$403	$5,906
FICA Expense	$3,636	$3,653	$2,942	$3,304	$2,679	$2,200	$2,506	$2,855	$2,880	$2,737	$2,612	$2,628	$34,631
Employee Insurance	$1,931	$2,057	$2,474	$2,100	$1,848	$1,669	$2,773	$2,686	$2,723	$2,664	$2,947	$2,192	$28,064
Workers Compensation	$758	$763	$614	$683	$552	$454	$517	$589	$593	$563	$539	$540	$7,165
Unemployment	$80	$25	$494	$1,386	$1,061	$238	$125	$162	$213	$138	$145	$114	$4,180
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	$2,860	$30,176
Repairs	$5,705	$5,295	$4,687	$3,473	$3,341	$5,334	$3,856	$7,242	$4,379	$3,665	$8,722	$4,789	$60,488
Repairs- H&E	$68	$1,506	$0	$1,900	$518	$2,891	$250	$581	$1,427	$428	$0	$809	$10,378
Fuel & Oil	$4,593	$2,723	$2,015	$5,002	$1,602	$3,120	$3,743	$2,713	$3,244	$4,237	$3,310	$5,097	$41,399
Pest Control	$119	$143	$143	$143	$334	$143	$160	$160	$160	$160	$160	$160	$1,985
Irrigation/Drainage	$581	$263	$1,059	$985	$1,368	$703	$724	$1,865	$1,168	$736	$1,990	$62	$11,504
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	$8,503	$148,876
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	$129	$500
Operating Supplies	$1,849	$3,045	$2,767	$1,766	$1,122	$1,172	$1,150	$1,582	$95	$441	$1,522	$26	$16,537
Training	$0	$670	$0	$1,100	$791	$0	$0	$760	$1,446	$380	$655	$557	$6,358
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	$2,593	$19,671
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	$775	$10,692
Equipment Rental	$37	$36	$2,537	$37	$34	$37	$36	$38	$526	$0	$77	$1,237	$4,635
Equipment Lease	$12,839	$14,255	$15,309	$16,736	$10,345	$14,271	$14,546	$17,751	$11,585	$15,538	$14,921	$18,571	$176,668
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**	**$99,044**	**$86,414**	**$1,101,960**
Administrative Expenditures:													
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	$0	$0	$500
Dissemination	$83	$83	$83	$83	$83	$83	$83	$83	$83	$83	$83	$83	$1,000
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	$125	$1,500
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	$4,690	$56,280
Insurance	$8,580	$8,377	$8,377	$8,377	$8,377	$8,377	$8,377	$8,377	$8,522	$8,893	$8,377	$8,377	$101,385
Property Taxes	$0	$662	$5,235	$662	$662	$662	$661	$732	$662	$749	$1,151	$662	$12,497
Total Administrative Expenditures	**$13,870**	**$14,328**	**$18,901**	**$16,369**	**$14,328**	**$14,383**	**$14,383**	**$14,454**	**$14,528**	**$15,211**	**$14,823**	**$13,937**	**$179,516**
Total Revenues	**$163,911**	**$159,958**	**$206,824**	**$241,661**	**$283,930**	**$300,507**	**$251,069**	**$178,811**	**$142,231**	**$132,388**	**$127,643**	**$130,117**	**$2,319,050**
Total Expenditures	**$173,917**	**$146,641**	**$169,533**	**$189,670**	**$176,199**	**$168,506**	**$152,218**	**$170,907**	**$166,994**	**$160,771**	**$171,347**	**$154,597**	**$2,001,299**
Operating Income (Loss)	**($10,006)**	**$13,317**	**$37,292**	**$51,990**	**$107,731**	**$132,001**	**$98,851**	**$7,904**	**($24,762)**	**($28,383)**	**($43,704)**	**($24,480)**	**$317,751**

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Non Operating Revenues/(Expenditures):													
Special Assessments	$46,688	$46,688	$46,688	$46,688	$46,688	$46,688	$46,688	$46,688	$46,688	$46,688	$46,688	$65,608	$579,178
Interest Income	$351	$431	$525	$613	$653	$593	$802	$1,291	$887	$884	$1,037	$1,307	$9,374
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)	($8,438)	($101,250)
Principal Expense	($39,167)	($39,167)	($39,167)	($39,167)	($39,167)	($39,167)	($39,167)	($39,167)	($39,167)	($39,167)	($39,167)	($39,167)	($470,000)
Total Non Operating Revenues/(Expenditures)	($565)	($485)	($391)	($303)	($263)	($323)	($114)	$375	($29)	($252,838)	$82,651	$19,312	($152,975)
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)**	**$38,947**	**($5,168)**	**$164,777**

Viera East Restaurant
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Revenues:													
Food Sales	$15,608	$19,437	$23,391	$23,424	$27,710	$39,955	$39,112	$44,084	$38,270	$31,998	$32,562	$29,710	$365,261
Snack Sales	$12	$241	$340	$385	$769	$1,030	$1,184	$1,032	$974	$1,010	$1,004	$821	$8,802
Wine Sales	$265	$482	$547	$535	$566	$616	$635	$548	$502	$397	$352	$519	$5,964
Beer Sales	$11,775	$11,143	$13,167	$13,836	$17,502	$20,973	$16,847	$17,925	$12,031	$8,757	$10,248	$10,611	$164,815
Beverage Sales	$3,093	$2,306	$3,481	$3,218	$3,767	$5,491	$5,210	$4,841	$4,041	$3,958	$3,823	$4,627	$47,856
Liquor Sales	$7,664	$7,112	$8,917	$8,980	$12,007	$13,251	$11,174	$13,200	$8,944	$6,894	$7,649	$8,674	$114,465
Total Revenues	**$38,415**	**$40,721**	**$49,844**	**$50,378**	**$62,319**	**$81,316**	**$74,162**	**$81,631**	**$64,763**	**$53,014**	**$55,637**	**$54,963**	**$707,164**
Restaurant Expenditures:													
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	$5,417	$65,000
Salaries	$16,166	$11,420	$13,458	$13,404	$14,365	$12,424	$18,143	$21,274	$17,336	$16,905	$14,632	$19,920	$189,450
Administrative Fee	$633	$710	$630	$523	$477	$545	$607	$698	$702	$739	$677	$464	$7,403
FICA Expense	$1,517	$1,367	$1,495	$1,524	$1,608	$2,305	$2,384	$2,599	$2,250	$2,122	$2,272	$2,258	$23,702
Health Insurance	$1,487	$1,102	$704	$783	$762	$649	$783	$773	$730	$756	$767	$706	$10,003
Workers Compensation	$212	$173	$187	$207	$182	$260	$265	$305	$266	$257	$297	$308	$2,920
Unemployment	$260	$296	$404	$717	$608	$675	$590	$689	$602	$592	$565	$374	$6,373
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	$1,255	$11,617
Pest Control	$95	$95	$95	$95	$161	$95	$95	$106	$95	$95	$95	$95	$1,218
Bank Charges	$1,815	$3,038	$1,100	$1,373	$2,330	$2,105	$2,074	$2,705	$2,440	$3,552	$1,701	$1,668	$25,901
Equipment Lease	$136	$107	$165	$219	$292	$106	$107	$107	$190	$83	$83	$83	$1,677
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	$734	$2,333
Paper & Plastic Supplies	$1,536	$883	$508	$1,325	$446	$1,840	$347	$1,027	$1,920	$917	$1,506	$1,188	$13,445
Operating Supplies	$2,114	$4,410	$1,102	$1,745	$1,169	$1,245	$1,021	$3,543	$894	$798	$517	$1,316	$19,874
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	$1,500	$17,150
Delivery/Gas	$754	$779	$591	$420	$1,002	$389	$391	$443	$833	$706	$677	$70	$7,054
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	$566	$9,751
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**	**$37,922**	**$419,262**
Cost of Goods Sold													
Food Cost	$5,175	$12,147	$6,584	$16,348	$3,102	$24,568	$19,491	$15,241	$22,375	$14,591	$7,306	$9,503	$156,429
Snack Cost	$681	$40	($172)	$12	$86	$700	$164	($102)	$1,184	$46	$152	$106	$2,899
Beer Cost	$1,284	$6,300	$4,639	$7,351	$1,655	$16,547	$6,472	$7,947	$8,574	$4,450	$2,400	$2,988	$70,607
Beverage Cost	$582	$3,334	($19)	$691	$734	$3,364	$1,247	$3,019	$509	$3,118	$2,232	$1,859	$20,669
Wine Cost	$250	$754	$382	$283	$98	$424	$425	$355	$624	$156	$292	$358	$4,400
Liquor Cost	$541	$7,271	$390	$2,143	$1,749	$6,014	$2,785	$3,339	$8,603	$1,897	$3,864	$3,918	$42,513
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**	**$18,732**	**$297,517**
Operating Income (Loss)	**($5,025)**	**($22,509)**	**$8,694**	**($7,889)**	**$19,848**	**($692)**	**$8,161**	**$8,613**	**($14,532)**	**($9,724)**	**$7,131**	**($1,691)**	**($9,615)**
Non Operating Revenues/(Expenditures):													
Interfund Transfer out- Golf Course	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Non Operating Revenues/(Expenditures)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Net Non Operating Income / (Loss)	**($5,025)**	**($22,509)**	**$8,694**	**($7,889)**	**$19,848**	**($692)**	**$8,161**	**$8,613**	**($14,532)**	**($9,724)**	**$7,131**	**($1,691)**	**($9,615)**

Viera East
Community Development District

ProShop
Statement of Revenues & Expenditures

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Revenues													
Merchandise Sales	$5,244	$7,049	$10,872	$9,374	$16,971	$16,535	$13,947	$11,601	$11,381	$8,928	$8,403	$6,793	$127,097
Total Revenues	**$5,244**	**$7,049**	**$10,872**	**$9,374**	**$16,971**	**$16,535**	**$13,947**	**$11,601**	**$11,381**	**$8,928**	**$8,403**	**$6,793**	**$127,097**
Expenditures													
Cost of Goods Sold	$15,551	$10,679	$4,074	$10,769	$20,387	$17,277	$7,667	$3,083	$7,432	$6,260	$8,020	$5,970	$117,168
Total Expenditures	**$15,551**	**$10,679**	**$4,074**	**$10,769**	**$20,387**	**$17,277**	**$7,667**	**$3,083**	**$7,432**	**$6,260**	**$8,020**	**$5,970**	**$117,168**
Operating Income (Loss)	**($10,306)**	**($3,631)**	**$6,798**	**($1,396)**	**($3,416)**	**($742)**	**$6,280**	**$8,518**	**$3,949**	**$2,668**	**$383**	**$823**	**$9,929**

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:	$285,769
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:	$239,316
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 - FY2022

Date	Net	Gen Fund	Debt Svc 2006	Rec Fund	Total
11/10/21	$ 66,396	$ 15,434	$ 39,914	$ 11,048	$ 66,396
11/23/21	$ 929,820	$ 216,143	$ 558,959	$ 154,718	$ 929,820
12/9/21	$ 1,960,557	$ 455,745	$ 1,178,584	$ 326,228	$ 1,960,557
12/21/21	$ 141,771	$ 32,956	$ 85,225	$ 23,590	$ 141,771
1/11/22	$ 44,584	$ 10,364	$ 26,801	$ 7,419	$ 44,584
2/9/22	$ 69,052	$ 16,052	$ 41,511	$ 11,490	$ 69,052
3/9/22	$ 22,435	$ 18,702	$ -	$ 3,733	$ 22,435
4/7/22	$ 124,331	$ 28,902	$ 74,741	$ 20,688	$ 124,331
5/10/22	$ 111,494	$ 13,860	$ -	$ 97,634	$ 111,494
6/14/22	$ 8,724	$ -	$ -	$ 8,724	$ 8,724
6/16/22	$ 13,033	$ -	$ -	$ 13,033	$ 13,033
	$ 3,492,198	$ 808,157	$ 2,005,735	$ 678,306	$ 3,492,198

	Net Assessed	Percentage	Assessments Collected	Assessments Transferred	Balance to Transfer
Debt Service Fund	$ 2,089,942	60.11%	$ 2,005,735	$ (2,005,735)	$ -
General Fund	$ 808,157	23.25%	$ 808,157	$ (808,157)	$ -
Recreation Fund	$ 578,489	16.64%	$ 678,306	$ (678,306)	$ -
	$ 3,476,588	100.00%	$ 3,492,198	$ (3,492,198)	$ -

Percentage Collected	**100.45%**

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

	Actuals 9/30/22	Actuals 9/30/23	Variance	Year to Date 9/30/22	Year to Date 9/30/23	Variance
Revenues:						
Greens Fees	$ 76,594	$ 101,168	$ 24,574	$ 1,728,908	$ 1,860,246	$ 131,338
Gift Cards - Sales	$ 300	$ 712	$ 412	$ 11,750	$ 24,009	$ 12,259
Gift Cards - Usage	$ (684)	$ (540)	$ 144	$ (16,406)	$ (17,611)	$ (1,205)
Season Advance/Trail Fees	$ 17,514	$ 9,835	$ (7,679)	$ 265,534	$ 133,929	$ (131,605)
Associate Memberships	$ 237	$ 2,670	$ 2,433	$ 27,025	$ 24,474	$ (2,551)
Driving Range	$ 2,089	$ 6,922	$ 4,834	$ 94,307	$ 98,941	$ 4,633
Golf Lessons	$ 295	$ 175	$ (120)	$ 3,800	$ 4,040	$ 240
Merchandise Sales	$ 3,655	$ 6,793	$ 3,138	$ 119,370	$ 127,097	$ 7,728
Special Assessments - Operations	$ 1,519	$ 1,519	$ -	$ 18,232	$ 18,232	$ -
Miscellaneous Income	$ (299)	$ 862	$ 1,162	$ 12,553	$ 45,693	$ 33,140
Total Revenues	$ 101,219	$ 130,117	$ 28,897	$ 2,265,073	$ 2,319,050	$ 53,977
Expenditures:						
Golf Course Expenditures	$ 14,424	$ 12,176	$ 2,248	$ 172,744	$ 139,397	$ 33,347
Golf Operations	$ 31,815	$ 36,100	$ (4,285)	$ 422,785	$ 463,257	$ (40,472)
Merchandise Sales	$ 3,262	$ 5,970	$ (2,707)	$ 72,700	$ 117,168	$ (44,468)
Golf Course Maintenance	$ 74,926	$ 86,414	$ (11,487)	$ 1,025,083	$ 1,101,960	$ (76,877)
Administrative	$ 13,699	$ 13,937	$ (238)	$ 186,054	$ 179,516	$ 6,538
Total Expenditures	$ 138,127	$ 154,597	$ (16,469)	$ 1,879,366	$ 2,001,299	$ (121,933)
Operating Income/(Loss)	$ (36,908)	$ (24,480)	$ 12,428	$ 385,707	$ 317,751	$ (67,956)

Viera East Cash Flow Analysis FY 2023

I. Cash Flows:

	Actuals												
	October	November	December	January	February	March	April	May	June	July	August	September	Totals
Starting Funds													
Carry Forward	$ 466,008	$ 450,977	$ 441,785	$ 487,770	$ 531,872	$ 659,451	$ 790,760	$ 897,773	$ 914,289	$ 874,995	$ 836,888	$ 800,315	
Revenues													
Golf Course	**$ 202,326**	**$ 200,679**	**$ 256,668**	**$ 292,039**	**$ 346,250**	**$ 381,823**	**$ 325,231**	**$ 260,442**	**$ 206,994**	**$ 185,402**	**$ 183,280**	**$ 185,079**	**$ 3,026,214**
Course Operations	*$ 163,911*	*$ 159,958*	*$ 206,824*	*$ 241,661*	*$ 283,930*	*$ 300,507*	*$ 251,069*	*$ 178,811*	*$ 142,231*	*$ 132,388*	*$ 127,643*	*$ 130,117*	*$ 2,319,050*
Restaurant	*$ 38,415*	*$ 40,721*	*$ 49,844*	*$ 50,378*	*$ 62,319*	*$ 81,316*	*$ 74,162*	*$ 81,631*	*$ 64,763*	*$ 53,014*	*$ 55,637*	*$ 54,963*	*$ 707,164*
Total All Cash	***$ 668,334***	***$ 651,656***	***$ 698,453***	***$ 779,809***	***$ 878,121***	***$ 1,041,274***	***$ 1,115,991***	***$ 1,158,215***	***$ 1,121,283***	***$ 1,060,397***	***$ 1,020,168***	***$ 985,394***	***$ 3,026,214***
Expenses													
Golf Course	**$ 217,357**	**$ 209,871**	**$ 210,683**	**$ 247,937**	**$ 218,671**	**$ 250,514**	**$ 218,219**	**$ 243,925**	**$ 246,288**	**$ 223,509**	**$ 219,853**	**$ 211,250**	**$ 2,718,077**
Course Operations	*$ 173,917*	*$ 146,641*	*$ 169,533*	*$ 189,670*	*$ 176,199*	*$ 168,506*	*$ 152,218*	*$ 170,907*	*$ 166,994*	*$ 160,771*	*$ 171,347*	*$ 154,597*	*$ 2,001,299*
Restaurant	*$ 43,440*	*$ 63,231*	*$ 41,150*	*$ 58,267*	*$ 42,471*	*$ 82,008*	*$ 66,001*	*$ 73,018*	*$ 79,295*	*$ 62,739*	*$ 48,506*	*$ 56,653*	*$ 716,779*
Cash Less Expenses	***$ 450,977***	***$ 441,785***	***$ 487,770***	***$ 531,872***	***$ 659,451***	***$ 790,760***	***$ 897,773***	***$ 914,289***	***$ 874,995***	***$ 836,888***	***$ 800,315***	***$ 774,145***	

Projected Revenues FY 2023	**$ 3,026,214**
Projected Expenses FY 2023	**$ 2,718,077**
Projected Surplus(Deficit) FY 2023	**$ 308,137**

SECTION IX

SECTION A

1910 Independence Avenue
Melbourne, FL 32940
September 25, 2023

Jason Showe
Senior District Manager
Government Management Services, Central Florida
219 E. Livingston Street
Orlando, FL. 32801

Re: Resignation

Although I have enjoyed being a part of the VECDD Board of Supervisors for the past three years, family commitments are causing me to move out of the district.

The closing on my current home will be the first week in November 2023. I am therefore resigning from both my Supervisor, and board member positions effective October 27th, 2023.

It was a pleasure working with the other board members and the staff. As a result of the change in leadership, much was accomplished in the three years I was part of it. I am sure that with the new direction, the board has taken, the VECDD will continue to get even better.

Sincerely,

Pete Carnesale

Pete Carnesale

SECTION D

RESOLUTION 2024-01

A RESOLUTION OF THE VIERA EAST COMMUNITY DEVELOPMENT DISTRICT ELECTING AN ASSISTANT SECRETARY OF THE BOARD OF SUPERVISORS

WHEREAS, the Board of Supervisors of the Viera East Community Development District desires to elect _____ as an Assistant Secretary.

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

I, _____ is elected Assistant Secretary of the Board of Supervisors.

Adopted this _____ day of _____, 2023.

_____ _____

Secretary/ Assistant Secretary Chairman/ Vice Chairman