



Rizzetta & Company

# Heritage Isle at Viera Community Development District

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## Board of Supervisors' August 22, 2023

District Office:  
8529 South Park Circle, Suite 330  
Orlando, Florida 32819  
407.472.2471

[www.heritageisleatvieracdd.org](http://www.heritageisleatvieracdd.org)

## **HERITAGE ISLE AT VIERA COMMUNITY DEVELOPMENT DISTRICT**

Brevard County Government Center, Atlantic Room, located at 2725 Judge Fran  
Jamieson Way, Viera, FL 32940

<b>Board of Supervisors</b>	Jay Williams Bob Goldstein Kenneth Bonin Jon Smallegan Kenneth Walter	Chairman Vice Chairman Assistant Secretary Assistant Secretary Assistant Secretary
<b>District Manager</b>	Brian Mendes	Rizzetta & Company, Inc.
<b>District Counsel</b>	Wes Haber	Kutak Rock, LLP.
<b>District Engineer</b>	Ana Saunders	BSE Consultants

**All cellular phones must be placed on mute while in the meeting room.**

The Audience Comment portion of the agenda is where individuals may make comments on matters that concern the District. Individuals are limited to a total of three (3) minutes to make comments during this time.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (407) 472-2471. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) 1-800-955-8770 (Voice), who can aid you in contacting the District Office.

A person who decides to appeal any decision made at the meeting/hearing/workshop with respect to any matter considered at the meeting/hearing/workshop is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made including the testimony and evidence upon which the appeal is to be based.

**HERITAGE ISLE AT VIERA COMMUNITY DEVELOPMENT DISTRICT**

District Office · Orlando, Florida · (407) 472-2471

Mailing Address · 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614

www.heritageisleatvieracdd.org

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**Board of Supervisors  
Heritage Isle at Viera Community  
Development District**

**August 15, 2023**

**AGENDA**

Dear Board Members:

The **regular** meeting of the Board of Supervisors of the Heritage Isle at Viera Community Development District will be held on **August 22, 2023, at 10:30 a.m.** at the Brevard County Government Center, Florida Room, located at 2725 Judge Fran Jamieson Way, Viera, FL 32940. The following is the agenda for the meeting:

- 1. CALL TO ORDER/ROLL CALL**
- 2. PUBLIC COMMENT**
- 3. COMMUNITY UPDATES**
  - A. Juniper Community Update
  - B. Blown Away Project Update
  - C. Solitude Pond Maintenance Updates
    1. Pond Newsletter and Updated Agreement..... Tab 1
  - D. Monthly Report Update by Supervisor Ken Walter ..... Tab 2
  - E. Joint Landscape Team Minutes..... Tab 3
  - F. Field Service Inspection Report by Bryan Schaub ..... Tab 4
- 4. BUSINESS ADMINISTRATION**
  - A. Consideration of the Minutes of the Board of Supervisors' Meeting held on May 23, 2023 ..... Tab 5
  - B. Ratification of Operation and Maintenance Expenditures for April, May and June 2023..... Tab 6
  - C. Acceptance of Annual Audit – Fiscal Year Ending September 2022 ..... Tab 7
  - D. Consideration of Resolution 2023-04; Redesignating Secretary ..... Tab 8
- 5. BUSINESS ITEMS**
  - A. Consideration of Solitude Proposal for Pond Treatments (under separate cover)
  - B. Consideration of Resolution 2023-05; Amending Records Retention Policy ..... Tab 9
  - C. Public Hearing on Fiscal Year 2023-2024 Budget
    1. Consideration of Resolution 2023-06; Adopting Fiscal Year 2023-2024 Budget ..... Tab 10
  - D. Public Hearing on Special Assessments
    1. Consideration of Resolution 2023-07; Imposing Special Assessments..... Tab 11
  - E. Acceptance of Third Addendum – Contract for Professional District Services..... Tab 12

- F. Consideration of Resolution 2023-08; Setting Date, Time & Location for Fiscal Year 2023-2024 Meetings ..... Tab 13
- G. Consideration of Sidewalk Proposal (under separate cover)
- H. Consideration of BSE Work Authorization #26..... Tab 14
- 6. STAFF REPORTS**
  - A. District Counsel
  - B. District Engineer
  - C. District Manager
    - 1. Presentation of Registered Voter Count ..... Tab 15
- 7. SUPERVISOR REQUESTS AND COMMENTS**
- 8. ADJOURNMENT**

We look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to call us at (407) 472-2471.

Very truly yours,  
*Brian Mendes*  
 Brian Mendes

# Tab 1

# Heritage Isle at Viera Community Development District !

## Pond Newsletter

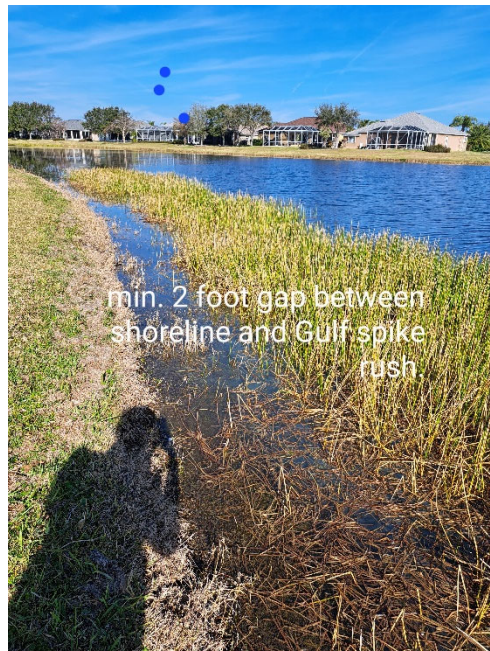
We hope this newsletter finds you well! As summer approaches, we want to remind you of the importance we place on maintaining the ponds throughout Heritage Isle. A properly maintained pond not only adds to the beauty of our community but also supports the health of local wildlife.

Here are some things to keep in mind when it comes to pond maintenance:

1. Appearance: A well-maintained pond should have healthy aquatic plants, and an appropriate level of algae growth. The pond should not have an unpleasant odor or be covered in trash or debris. If you notice any of these issues, please email [bmendes@rizzetta.com](mailto:bmendes@rizzetta.com)
2. Timing: **Solitude Lake Management** is the CDD's pond maintenance contractor and conducts services on our ponds twice a month - seeing each pond at least once a month. The frequency of maintenance depends on factors such as pond size, and location.
3. Contacting Management: If you notice any issues with our ponds, it's important to contact our CDD Management Company as soon as possible. This can include concerns about water quality, fish health, or potential hazards such as broken pipes or erosion. Please email [Heritageisle@rizzetta.com](mailto:Heritageisle@rizzetta.com)
4. Expectations: Having clear expectations regarding the services provided by our pond management company is crucial. In addition, referring to the pictures below can be helpful when contacting management regarding plant and algae control.

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### Photos of a Healthy Pond

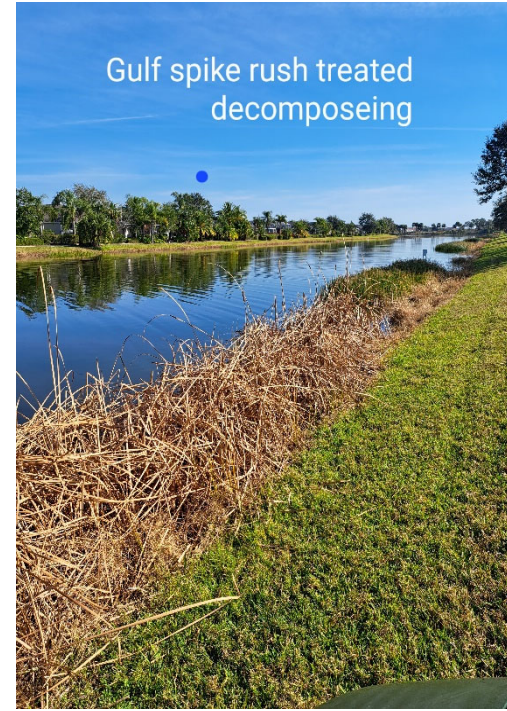
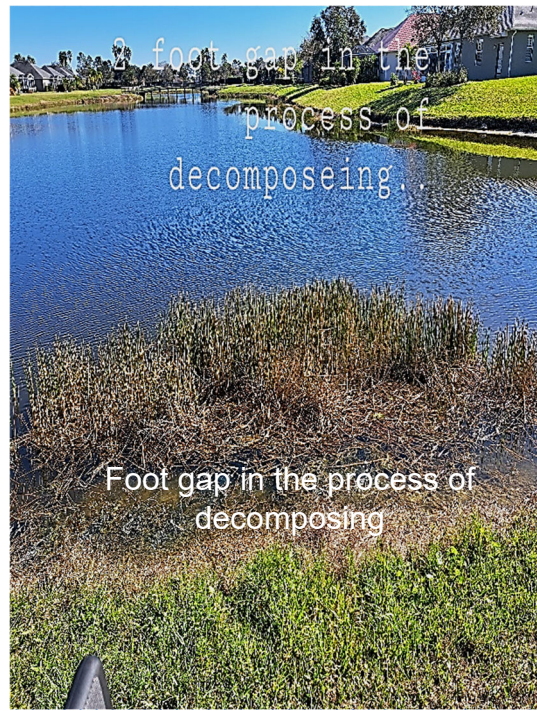


## Please Contact Management if you see the Following:

Heritageisle@rizzetta.com



## Signs that the Aquatic Plants & Algae have been Treated



Maintaining a healthy and beautiful pond is essential for the well-being of our community and the local environment. By following these guidelines and working closely with our pond management company, we can ensure that our ponds are a source of pride for years to come.

Best regards,

**Your Board of Supervisors**

***Heritage Isle Community Development District***

Decomposing



## SERVICES CONTRACT

CUSTOMER NAME: Heritage Isles at Viera CDD  
SUBMITTED TO: Melissa Dobbins  
CONTRACT DATE: 9 June 2023  
SUBMITTED BY: Stephen AmRhein  
SERVICES: One time enzyme treatment all ponds

This agreement (the "Agreement") is made as of the date indicated above, and is by and between SOLitude Lake Management, LLC ("Solitude" or the "Company") and the customer identified above (the "Customer") on the terms and conditions set forth in this Agreement.

1. The Services. SOLitude will provide services at the Customer's property as described in Schedule A attached hereto:
2. PAYMENT TERMS. The total fee for services is **\$7,430.00**. The Customer will be invoiced by SOLitude following completion of the Services.

For any work completed or materials in storage on the customer's behalf at the end of each month, the company will invoice and the customer will be responsible for paying the percent of the total work completed as of that date, less any previous deposit paid. Should the work performed be subject to any local, state, or federal jurisdiction, agency, or other organization of authority for sales or other taxes or fees in addition to those expressly covered by this contract, customer will be invoiced and responsible for paying said additional taxes in addition to the fee above. Customer agrees to pay all invoices within thirty (30) days of invoice date. The Customer will be liable for any returned check fees and any collection costs, including reasonable attorney fees and court costs, for any invoices not otherwise timely paid, and interest at the rate of 1% per month may be added to all unpaid invoices. Company shall be reimbursed by the Customer for any non-routine expenses, administrative fees, compliance fees, or any other similar expense that are incurred as a result of requirements placed on the Company by the Customer that are not covered specifically by the written specifications of this contract.

3. TERM AND EXPIRATION. This Agreement is for a one-time service as described in the attached Schedule A. Any additional services will be provided only upon additional terms as agreed to by the parties in writing.
4. DISCLAIMER. SOLitude is not responsible for the failure of any treatment, equipment installation, or other work that result from dam or other structural failures, severe weather and storms, flooding, or other acts of God that are outside of the control of SOLitude. Customer understands and acknowledges that there are irrigation restrictions associated with many of the products used to treat lakes and ponds. The customer is responsible for notifying SOLitude in advance of the contract signing and the start of the contract if they utilize any of the water in their lakes or ponds for irrigation purposes. The customer accepts full responsibility for any issues that may arise from the irrigation of turf, ornamentals, trees, crops, or any other plants as a result of treated water being used by the customer for irrigation without the consent or knowledge of SOLitude.

**Competitively Sensitive & Proprietary Materials** – The information contained herein is the intellectual property of SOLitude Lake Management. Recipient may not disclose to any outside party any proprietary information, processes, or pricing contained in this document or any of its attachments without the prior written consent of SOLitude Lake Management. This document is provided to the recipient in good faith and it shall be the responsibility of the recipient to keep the information contained herein confidential.



Although there is rarely direct fish toxicity with the products used for treatment when applied at the labeled rate, or the installation and normal operation of the equipment we install, there is a risk under certain circumstances of significant dissolved oxygen drops. This risk is most severe in times of extremely hot weather and warm water temperatures, as these are the conditions during which dissolved oxygen levels are naturally at their lowest levels. Oftentimes lakes and ponds will experience natural fish kills under these conditions even if no work is performed. Every effort, to include the method and timing of application, the choice of products and equipment used, and the skill and training of the staff, is made to avoid such problems. However, the customer understands and accepts that there is always a slight risk of the occurrence of adverse conditions outside the control of SOLitude that will result in the death of some fish and other aquatic life. The customer also understands and accepts that similar risks would remain even if no work was performed. The customer agrees to hold SOLitude harmless for any issues with fish or other aquatic life which occur as described above, or are otherwise outside the direct control of the SOLitude, unless there is willful negligence on the part of SOLitude.

While SOLitude Lake Management LLC makes every effort to thoroughly inspect the site before providing this contract proposal or beginning any work, it is possible, without fault or negligence, that unforeseen circumstances may arise, or that hidden conditions on the site might be found in the course of the performance of the contract work, which would result in additional time or material costs that exceed this contract pricing. Should this occur, the customer will be notified of these unforeseen circumstances or conditions and be responsible for the costs associated with remedying. By signing this agreement, the customer acknowledges that they have informed SOLitude Lake Management® of all known and relevant current site conditions that would be reasonable to expect could affect our ability to successfully complete the contract work.

5. INSURANCE AND LIMITATION OF LIABILITY. Solitude will maintain general liability and property damage insurance as necessary given the scope and nature of the Services. The Company will be responsible for those damages, claims, causes of action, injuries or legal costs to the extent of its own direct negligence or misconduct, and then only to an amount not to exceed the annual value of this Agreement. In no event will any party to this Agreement be liable to the other for incidental, consequential or purely economic damages.

6. FORCE MAJEURE. The Company shall not be liable for any delay in performing the Services, nor liable for any failure to provide the Services, due to any cause beyond its reasonable control.

7. ANTI-CORRUPTION AND BRIBERY. Each party represents that neither it nor anyone acting on its behalf has offered, given, requested or accepted any undue financial or other advantage of any kind in entering into this Agreement, and that it will comply with all applicable laws and regulations pertaining to corruption, competition and bribery in carrying out the terms and conditions of this Agreement.

8. GOVERNING LAW. This Agreement shall be governed and construed in accordance with the laws of the state in which the Services are performed.

9. ENTIRE AGREEMENT. This Agreement constitutes the entire agreement between the parties with respect to the subject matter and replaces any prior agreements or understandings, whether in writing or otherwise. This Agreement may not be modified or amended except by written agreement executed by both parties. In the event that any provision of this Agreement is determined to be void, invalid, or

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unenforceable, the validity and enforceability of the remaining provisions of this Agreement shall not be affected.

10. NOTICE. Any written notice provided under this Agreement may be sent via overnight mail, certified mail, hand delivery or electronic mail with delivery confirmation, to the individuals and addresses listed below.

11. BINDING. This Agreement shall inure to the benefit of and be binding upon the legal representatives and successors of the parties.

12. FUEL/TRANSPORTATION SURCHARGE. Like many other companies that are impacted by the price of gasoline, a rise in gasoline prices may necessitate a fuel surcharge. As such, the Company reserves the right to add a fuel surcharge to Customer's invoice for any increase in the cost of fuel as measured above the same time period in the prior year (by the National U.S. Average Motor Gasoline-Regular Fuel Price per Gallon Index reported by the U.S. Department of Energy). The surcharge may be adjusted monthly (up or down) with the price of gasoline.

13. E-Verify. Solitude Lake Management LLC utilizes the federal E-Verify program in contracts with public employers as required by Florida State law, and acknowledges all the provisions of Florida Statute 448.095 are incorporated herein by reference and hereby certifies it will comply with the same.

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ACCEPTED AND APPROVED:

SOLITUDE LAKE MANAGEMENT, LLC.

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Heritage Isle at Viera CDD

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**Please Remit All Payments to:**

**1320 Brookwood Drive Suite H  
Little Rock AR 72202**

**Please Mail All Contracts to:**

**2844 Crusader Circle, Suite 450  
Virginia Beach, VA 23453**

**Customer's Address for Notice Purposes:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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## **SCHEDULE A – SERVICES**

### Biological Augmentation:

1. Lake(s) will be inoculated with a combination of Beneficial Aerobic Bacteria, Enzymes, and other microbial or natural nutrient binding and limiting products as required for the proper maintenance of the lake(s) once the sustained water temperature reaches approximately 55 degrees.
2. Lake(s) will receive maintenance rate applications of Beneficial Aerobic Bacteria, Enzymes, and other microbial products throughout the contract period, or until such time as the sustained water temperature drops below 50 degrees.
3. Application of Beneficial Aerobic Bacteria, Enzymes, and other microbial products are made for the purpose of metabolizing excess nutrients in the water and digesting organic matter and bottom sludge, thus removing the primary cause of algae and preventing future algae growth.
4. Reduction in the amount of organic matter and bottom sludge in the lake will also help to extend the overall life of the lake and reduce the amount of maintenance dredging required to maintain the functionality of the lake.

### Permitting (when applicable):

1. SOLitude staff will be responsible for the following:
  - a. Obtaining any Federal, state, or local permits required to perform any work specified in this contract where applicable.
  - b. Attending any public hearings or meetings with regulators as required in support of the permitting process.
  - c. Filing of any notices or year-end reports with the appropriate agency as required by any related permit.
  - d. Notifying the Customer of any restrictions or special conditions put on the site with respect to any permit received, where applicable.

### Customer Responsibilities (when applicable):

1. Customer will be responsible for the following:
  - a. Providing information required for the permit application process upon request.
  - b. Providing Certified Abutters List for abutter notification where required.
  - c. Perform any public filings or recordings with any agency or commission associated with the permitting process, if required.
  - d. Compliance with any other special requirements or conditions required by the local municipality.
  - e. Compliance and enforcement of temporary water-use restrictions where applicable.

### General Qualifications:

1. Company is a licensed pesticide applicator in the state in which service is to be provided.
2. Individual Applicators are Certified Pesticide Applicators in Aquatics, Public Health, Forestry, Right of Way, and Turf/Ornamental as required in the state in which service is to be provided.

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3. Company is a SePRO Preferred Applicator and dedicated Steward of Water. Each individual applicator has been trained and educated in the water quality testing and analysis required for prescriptive site-specific water quality management and utilizes an integrated approach that encompasses all aspects of ecologically balanced management. Each applicator has received extensive training in the proper selection, use, and application of all aquatic herbicides, algaecides, adjuvants, and water quality enhancement products necessary to properly treat our Customers' lakes and ponds as part of an overall integrated pest management program.
4. Company guarantees that all products used for treatment are EPA registered and labeled as appropriate and safe for use in lakes, ponds, and other aquatic sites, and are being applied in a manner consistent with their labeling.
5. All pesticide applications made directly to the water or along the shoreline for the control of algae, aquatic weeds, or other aquatic pests as specified in this contract will meet or exceed all of the Company's legal regulatory requirements as set forth by the EPA and related state agencies for NPDES and FIFRA. Company will perform treatments that are consistent with NPDES compliance standards as applicable in and determined by the specific state in which treatments are made. All staff will be fully trained to perform all applications in compliance with all federal, state, and local law.
6. Company will furnish the personnel, vehicles, boats, equipment, materials, and other items required to provide the foregoing at its expense.

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## **Tab 2**

Hi, Please send this report to the board supervisors .

Juniper took over Landscape maintenance operations on 1 July 2023. They came prepared and have been working very hard at getting control over the CDD property. With one Landscape vendor on property, we are able to more efficiently maintain not just CDD but homeowner lots and clubhouse property.

As I previously mentioned, BrightView didn't leave CDD property in the best of shape. However, Juniper stepped up and during their first month have accomplished plenty of work.

Mowing- synchronized the mow pattern with homeowner lots. Each week they completed all mow requirements including all lake banks , parks and Legacy Blvd. They are focusing on bed edging to improve definition . And they are now using a large mower 104" machine to cut some of the larger CDD areas which saves time and will allow the crews to focus more attention on the small detail crew.

Turf- quality is improving and with all the rain and fertilizer applied, our park turf looks very healthy.

Prune- applied weed control applications on Legacy shrubs with additional resources (personnel) to service Legacy blvd. This application is applied to shrubs where weeds are showing above the shrub. After a month, there has been a noticeable improvement.

Shrubs along legacy blvd trimmed down to improve line of sight for motorists and pedestrians. This included the points at Quint and Balboa. They are now working Legacy Blvd with overall hedge trimming and making great progress.

As of this week ending 28 July, Legacy Blvd from the south entrance to the circle has been trimmed including the crepe Myrtles, lifting oak trees, shaping the ligustrums, trimming the indian Hawthorne and viburnums on each side of Legacy Blvd.

Arbor- all tall palm trees received their annual trimming. Juniper did a great job . And the price was \$5K less than what Brightview had in their annual service charge for the one time annual palm trimming.

Irrigation- both pumps fully operational. Wet checks are on going. Numerous irrigation heads and rotors on Legacy blvd are in the process of repair / replacement. And zone line repairs were completed. Although we've been having daily afternoon rain, we still need to make sure our total irrigation delivery system is available with the necessary coverage. Our wet checks are important to ensure our property has the correct coverage especially if a drought occurs. Preparation and maintenance is a must.

Refresh- getting the property back into control is requiring Juniper to focus attention on Legacy blvd and the parks. So far, a refresh has occurred in parks 3, 5 and 6. These parks had significant weed and pruning issues and now have been refreshed. Park 5 has never looked this good!

The rest of the parks will be receiving the required refresh . The property behind Galindo and phase 7 are next on the refresh list.



Poop stations- Juniper will be monitoring each station during the week and will be emptying on Monday and Thursday when other debris is collected. We've had a number of complaints about these stations. We have a lot of four legged friends here at HI.

North and South Gate entrances- shrubs pruned near the entrance signs along with lifting canopies on trees at the north gate.

Overall- junipers first month on CDD property has been very successful and impressive, and making great progress getting maintenance control of all CDD property. All scheduled services have been delivered.

BZ and Thanks!

Hi, please send out the following Landscape report to the board supervisors. This is a separate report to discuss the BrightView problems.

#### Landscape Report (BrightView)

BrightView- Our agreement with Brightview expired on 30 June 2023. As I mentioned in my June report, they struggled mightily during June. As a result, the property condition on 30 June was a mess. Brightview resources tapered off leaving our property in unsatisfactory condition when Juniper took over on 1 July.

I had many communications with Brightview during June via email and phone conversations with Randy Preston, the account manager and Omar Lopez , the Brightview regional manager about the problems, however the problems were not addressed adequately. At least 13 emails pointed out the deficiencies associated with General maintenance including mowing, weeding, detail, pruning and other maintenance matters. Homeowner complaints were abound!

This is not to say that no services were provided, it's just that the property didn't receive adequate services and the visible CDD property appearance on 30 June looked poorly maintained.

To make matters worse, we had an irrigation transition meeting between BrightView and Juniper on 20 June 2023. At that meeting, BrightView didn't indicate any significant irrigation issues were in play. All parties were aware that controller #6 would be the next controller requiring replacement. What we weren't told was that wet checks were not performed by BrightView in June, as such, when Juniper took over and started their wet checks they determined well over 100+ irrigation heads and rotors along Legacy Blvd were in malfunction status requiring repair.

Additionally at the close of business 30 June, a discrepancy list was prepared, and shortly thereafter sent to Omar Lopez. The list identified the following discrepancies:

- pond bank waters edge not weed whacked
- detail work on Legacy Blvd not completed
- pruning canary palms near Pacheco and Vallejo not done
- phase 4 detail not completed
- phase 7 detail not completed
- phase 8 detail not completed

A meeting between myself , Brian and Omar ensued after the holiday and on 10 July these matters were discussed. I pointed out that an equitable adjustment would be necessary against the June invoice. I went over all of the general landscape deficiencies . We asked him to provide any evidence that all the work was delivered. As of this report, we have received nothing back from him. Omar didn't agree to any reduction outside of the \$10K credit for the tall palm tree pruning . The credit is a rebate back to the CDD for 6 months of services not provided for the annual palm tree pruning.

We reached an impasse. I provided the detail to Wes, Melissa and Brian for their action. In the mean time, they are holding any BrightView invoices until this is all sorted out.

What I find very disappointing was BrightView's lack of responsibility to properly maintain our CDD property here at Heritage Isle as they neared the end of their agreement with the CDD. And in my opinion they didn't leave our property on a high note!

More to follow.

## Landscape Report 1 June-30 June 2023

With the board decision to switch landscapers from Brightview to Juniper, I've been focusing attention for turnover to Juniper.

During the CDD meeting on 23 May we discussed the tall palm tree pruning which we were planning for BrightView to schedule the annual pruning before they vacated the property . However, they failed to provide a solid trimming schedule.

Our annual palm tree pruning funds with BrightView , accrue over the twelve month period. With their contract termination as of 30 June, it didn't make sense to have BrightView do the pruning. We needed an alternate solution and financial adjustment.

Juniper proposed \$15K for the tall palm pruning which was an option included in their 6 month contract proposal to prune the 633 palms (washingtonia and sable palms) which is significantly lower than what Brightview would have charged which would have been around \$20K. Also, BrightView agreed to an equitable adjustment (rebate) by providing a \$10K credit as an equitable adjustment for the period 1 January -30 June 2023. This credit will be applied to the June invoice.

Bottom line- we had Juniper perform the palm tree pruning for \$15K vs the BrightView estimate which would have been around \$20K.

CDD Solicitation Project Manual-our project manual has been updated by Bryan Schaub in anticipation for the landscape solicitation expected early fall. For example, it includes the Irrigation Agreement which addresses the CDD requirements. The solicitation will get underway around September to support proposals for the October CDD meeting. We expect to award a two year landscape contract then with a start date of 1 January 2024.

### Maintenance Projects:

Removal of dead decorative grasses- the pond area behind Ahern St had a patch of decorative grasses that died. Druse provided a very reasonable proposal to remove the dead decorative grass . ( project schedule date TBD).

Oak tree pruning at the front entrance- Druse provided a very reasonable proposal to prune the seven (7) oak trees at the front entrance to HI. Work was completed on 20 June.

Druse tree service removed 11 dead pine trees from Legacy Blvd. They also removed 10 dead palatka holly bushes that were near the north lift station (13-14 June). All work was completed on 14 June.

Canary palms on Vallejo and Pacheco require pruning . BrightView is on the hook to accomplish this maintenance requirement. If not done by 30 June, a deduction will be applied to their June invoice. It gets worse;

At the close of business 30 June, BrightView had maintenance requirements not completed for the month of June including the following areas. We will be working on an equitable deduction on their final invoice for work not completed.

- detail work on legacy not completed
- detail work on Wickham not completed
- canary palms near Vallejo and Pacheco not pruned
- mowing on west side of Funston not completed
- phase 4 detail not completed
- phase 7 detail not completed
- phase 8 detail not completed
- inter-connecting sidewalk shrubs not trimmed.

Juniper update:

Property overview- on 19 June, I took Bob Hargis and Chad Folds on a tour of the CDD property for further familiarization in preparation to commence operations on 1 July. I felt that the more familiarization would allow them to prepare better for landscape operations.

Irrigation turnover- on 20 June, we held a meeting between Brightview and Juniper with the irrigation turnover. There were no big irrigation items at this time. However we are watching controller #6 which will be the next controller requiring replacement. The Juniper lead irrigation technician is already familiar with the Heritage Isle irrigation infrastructure. And is ready to assume the CDD irrigation responsibilities.

Switching to Juniper allows us to deliver better service especially to homeowners . The parks and the ponds will be mowed together when the homeowner lots get serviced. They are augmenting their work force to get better control of CDD property. We look forward to working with them!

On 27 June we held our Joint Landscape Team meeting. A report of that meeting was sent via separate correspondence to the CDD board supervisors.

## **Tab 3**

## **Joint Landscape Team Meeting 30 May 2023 1-2PM**

The monthly Joint Landscape Team Meeting was held on 30 May 2023. The following provides the report which recaps the discussion points. All team members were present.

**Landscape change:** the CDD announced at their last meeting on 23 May 2023, that their contract with Brightview will be terminated effective 1 July 2023. They will continue to provide landscape services for the CDD throughout the month of June.

### **General Landscaping**

**Calendar-** both Juniper and BrightView provided their input for the combined June calendar. This allows our homeowners to know when our landscapers are delivering services throughout Heritage Isle.

**Mulching-** general mulching throughout Heritage Isle is complete except for homeowners who paid for backyard mulch. Juniper is now in the process of completing this process within the next few weeks. As a lesson learned, and due to some confusion with mulching the Villas, a pre-mulching meeting is recommended prior to next year's mulching to ensure the mulching covers all pertinent properties.

**Tree Pruning-** Juniper has commenced pruning all trees on homeowner lots. First, they pruned all palms on the street side in front of each homeowner lot. Now they will be pruning every tree on each lot.

The CDD is evaluating palm tree pruning services as they transition from Brightview to Juniper.

**BrightView Turnover-** a turnover file will be provided from Brightview to Juniper later this month.

### **Irrigation**

**Pump#2 Filter Disc Cleaning-** this pump filtration system has been approved for a filter disc cleaning . And are awaiting the scheduled date for the cleaning.

**Controller Inspections-** the bi-weekly controller inspections are being conducted. This allows troubleshooting any alarms that could be illuminated. Juniper will be checking the controllers next week.

**Wet Checks-** when wet checks are performed on homeowner lots, a door hangar is not required. However, if a work order is created, for irrigation repair work, upon completion of the repairs , door hangars are required to inform the homeowner that the repairs were completed.

**Controller Budgeting-** the CDD will be budgeting 9K per controller , three per year. We recently had to replace controller #2 and controller #6 is next in line for replacement action.

**Major Repair-** BrightView recently diagnosed a wire problem servicing the east side of Legacy near Galindo near the front gate. Repairs have been completed.

**Ongoing repair-** Juniper reported tampering by a homeowner who manually attempted to turn on the irrigation valve causing damage. As such the homeowner will be responsible with the repair charges. Juniper restored the valve. It is recommended that Leland send an eblast to the community about tampering with the irrigation system.

**Pumps-** both pumps fully operational.

**Next meeting June 27, 2023 from 1:00 – 2:00 Craft room**



# Tab 4

# HERITAGE ISLE AT VIERA CDD

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## LANDSCAPE INSPECTION REPORT



July 27, 2023  
Rizzetta & Company  
Bryan Schaub – Landscape Specialist



Rizzetta & Company  
Professionals in Community Management

# Summary, Grayson & Egbert

## General Updates, Recent & Upcoming Maintenance Event

- Treat all Ornamental Grasses for Mites.
- Upcoming micronutrient & iron application events for turf, beds and palms.
- Remove the weeds, Property-wide.

The following are action items for Juniper to complete. Please refer to the item # in your response listing action already taken or anticipated time of completion. **Red text** indicates deficient from previous report. **Bold Red text** indicates deficient of more than a month. **Green text** indicates a proposal has been requested. **Blue text** indicates irrigation. **Black Underlined text** indicates Board information or decisions.

1. **In the beds at the both ends of the park between Grayson & Camberly, remove the weeds in the beds along the sidewalk. The Ornamental Grasses were pruned and look good. These beds are candidates for Indian Hawthorn removal & enhancement.**

2. In the park between Grayson & Camberly near the pergola, weed the Ornamental Grasses beds & remove all vines.

3. In the bed with the statuary, remove all vines as they are covering the Indian Hawthorn.

4. In the same park, the turf is responding very well to Juniper's nutrition & treatment plans. Good Job!

5. Property-wide, treat all joint expansion crack weeds.

6. In the same area, remove all suckers from the Ornamental Trees.

7. **In the park area in the south ROW of Galindo & east of Egbert, prune out all dead material from the Schillings Holly.**

8. In the same beds, continue treatment of the Sago Palms, **remove volunteer Live Oaks & vines.**

9. In the same park, weed all beds, hand pulling larger weeds. Some beds are completely overgrown with weeds. (Pic 9)



10. In both SE parks & property-wide, detail the tree rings including weeding.

11. In the beds along Legacy on the pond banks, remove all weeds.

12. In the same areas, diagnose & treat the declining Indian Hawthorn. There are large areas of leaf die off.



# Egbert, Wickham & South Entrance

13. In the park adjacent to Egbert & property-wide, remove all suckers & water shoots from the trees & lift all trees to the proscribed height.

14. In the same area & along all connecting paths, remove all large Brazilian Pepper Trees from the Viburnum hedges. Prune hedges as well.

15. In the new turf area next to 3072 Galindo, remove the stumps that are still present from when the bed was removed. They should have been removed months ago. (Pic 15)



16. Along the path to the north of lake that runs along Wickham, remove all suckers & water shoots from the trees.

17. In the same area, remove all vines & large weeds from the shrubs & hedges.

18. In the east ROW of Legacy south of the Amenities Center, diagnose & treat the stressed Viburnum hedge sections. Leaf necrosis and leaf drop are present.

19. In the same areas, remove all dead Ornamental Grasses.

20. At the Round About on Legacy, the Flax Lily are responding well to the nutrition plan. Good Job, Juniper. They are now showing the first signs of Tip Fungus. Confirm and treat as appropriate.

21. At the south entrance, detail all beds including weeding, setting strong bed lines, removing vines, removing volunteer palms & prune out all dead material. Also, remove dead Ornamental Grasses. (Pic 21)



22. At the south entrance & along the sidewalk on Wickham, there are multiple areas where the turf is dying. Diagnose & correct.

23. In the same area, detail all beds & tree rings, including removing weeds (some are over 3 feet tall), removing vines, setting strong bed lines. (Pic 23)



24. At the south entrance, the turf looks as healthy and thick as I have seen it in two years. Great job, Juniper! (Pic 24 >)

25. In the west ROW of Legacy just past the bridge, remove the large Brazilian Pepper tree growing out of the dwarf palms. It has grown to over ten feet tall.



# South Entrance, Bancroft, Russ & Funston

26. In the west ROW of the south entrance, remove the Brazilian Pepper tree in the Thryallis.

**27. Remove dead Cedar branch hanging up in west ROW of Legacy.**

**28. In the park bordered by Bancroft & the area in the west ROW of Bancroft, weed all beds (the weeds are taking over), remove vines, set strong bed lines & treat for insects. (Pic 28)**



**29. In these same areas, treat the Ornamental Grasses for Mites.**

30. In the same park & property-wide, lift all trees over the sidewalks & roads to meet FDOT standards.

31. In the same park, prune all plants that are encroaching on the sidewalks. Included Ornamental Grasses, shrubs and smaller Palms.



32. In the south ROW of Gurrero at the north end of the park, treat the turf for new Sedge outbreaks.

33. At the Valencia entrance, weed beds, prune out dead material, remove dead plants & treat the Schilling's Holly.

**34. In the park north of Carambola, weed the beds, remove all vines & set strong bed lines.**

35. In the same park, diagnose & treat the turf near the sidewalks. It appears to be a fungus.

36. In the same park, prune the plants to achieve plant separation.

37. At the pump station across from the Amenities Center, prune the screening hedge as it is getting a bit out of control.

38. Along Legacy, remove all suckers & water shoots from the trees, including Ligustrums & Live Oaks.

39. In the park south of Russ, the Ornamental Grasses were pruned. Thank you. The dead material left from pruning & herbicide treatments needs to be removed. (Pic 39)



40. In this park & the one north of Funston, remove all weeds and vines.



# Van Ness, Quint & Legacy

41. Along Legacy mostly in the east ROW, diagnose & treat the declining/dying Viburnum hedge sections. Looks like Cylindrocladium Leaf Spot.

42. Diagnose & treat the turf at the Catalina entrance.

**43. Detail the beds, including weeding, vine removal, pruning and edging, in the west ROW of Legacy at the north entrance. There are 9 foot tall Brazilian Pepper Trees, 5-foot grasses & vines covering plants.**

44. In the same area, prune the single Podocarpus adjacent to the electrical box & post. (Pic 44)



45. At the north entrance, detail the beds in the entrance monument island.

46. In the same area, prune the Ornamental Grasses as they are growing into the roadway and remove the dead units.

**47. Detail the berm in the east ROW of Legacy at the north entrance.**

48. Along both ROWs of Legacy and north of the Amenities Center, there are smaller patches of poor turf. Some spots have weeds and Sedge, and others are thinning. Improve the vigor & coverage of these areas.

49. In the east ROW of Legacy and just south of the north entrance, an Ornamental Tree has broken off and is a tripping hazard. Flush cut at 2 inches below grade and, it is my recommendation to fill the tree ring with turf. (Pic 49)



50. Along Legacy, the vendor left the clipping from plant pruning lying on the shrubs. Please, remove.

**51. In the park south & east of Van Ness, remove the suckers from the Ornamental Trees. They are getting out of control.**

**52. In the same park, remove all vines, weeds (hand pulling the larger weeds), set strong bed lines & prune out dead plant material.**

53. In the same park, its time to prune the Ixora. A light hand pruning is in order.

54. In the same area, remove all dead plant units and report to the DM the number.

55. At the park south of Quint, diagnose & treat the dying Ornamental Grasses for Mites.

56. In the same park, diagnose & treat the Schilling's Holly. Most likely it is Leaf Spot.

57. In the same park, diagnose & treat the Wax Myrtle & declining turf areas that are chlorotic and thinning.



## Quint & Legacy

58. In the park south of Quint, diagnose & treat the Standard Holly as it has leaf yellowing & severe leaf drop.
59. Continue to take any corrective actions to improve the color, coverage & vigor of the turf in the park area in the NW corner of Le Conte & Pacheco. It looks better.
60. Property-wide, treat all active ant mounds.
61. At the neighborhood entrances, continue to remove all vines, weeds, & Vetch from the shrubs & hedges. Also, prune out all dead plant material.



## **Tab 5**



**MINUTES OF MEETING**

*Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.*

**HERITAGE ISLE AT VIERA  
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of Heritage Isle at Viera Community Development District was held on **May 23, 2023, at 10:30 p.m.** at the Brevard County Government Center, Florida Room, located at 2725 Judge Fran Jamieson Way, Viera, FL 32940.

Present and constituting a quorum:

Jay Williams	<b>Board Supervisor, Chairman</b>
Bob Goldstein	<b>Board Supervisor, Vice Chairman</b> <i>(via speakerphone)</i>
Kenneth Bonin	<b>Board Supervisor, Assistant Secretary</b>
Jon Smallegan	<b>Board Supervisor, Assistant Secretary</b>
Kenneth Walter	<b>Board Supervisor, Assistant Secretary</b>

Also present were:

Melissa Dobbins	<b>District Manager, Rizzetta &amp; Co., Inc.</b>
Wes Haber	<b>District Counsel, Kutak Rock LLP</b> <i>(via speakerphone)</i>
Ana Saunders	<b>District Engineer, BSE Consultants</b>
Bryan Schaub	<b>Rizzetta &amp; Company, Inc.</b> <i>(via speakerphone)</i>
Omar Lopez	<b>BrightView Landscape</b>
General Audience	<b>Present</b> <i>(in person &amp; via speakerphone)</i>

**FIRST ORDER OF BUSINESS**

**Call to Order**

Ms. Dobbins called the meeting to order and called the roll. Quorum was established.

**SECOND ORDER OF BUSINESS**

**Audience Comments**

Ms. Dobbins opened the floor to audience comments. A request was made to conduct a thorough inspection of all the affected ponds to assess the extent of the debris and slime accumulation. Concerns regarding landscape maintenance.

**THIRD ORDER OF BUSINESS**

**Community Updates**

A. Brightview Community Update by Randy Preston

Randy provided information regarding the remaining tasks that are yet to be completed from the last inspection list but about 45% of the inspection report.

B. Monthly Report Update by Supervisor Ken Walter

Mr. Walter presented an overview of the deficiency issues encountered with Brightview over the past few months, providing historical context. Ken expressed concerns about a significant shift in their performance, citing a lack of staff to promptly complete assigned tasks. Ken highlighted the need for his personal involvement to ensure tasks are not neglected or overlooked. Based on his previous observations, he strongly advises the board to contemplate terminating the agreement with Brightview and initiating a bidding process for landscape maintenance services.

C. Joint Landscape Team Update and Minutes

D. Field Service Inspection Report By Bryan Schaub

Mr. Schaub reviewed his report under Tab 2 and observed that numerous items from January were still unresolved and remained outstanding.

1. Discussion/Consideration Regarding Juniper 6 Month Service Proposal

Ken provided an update suggesting that if the board wished to proceed with a 30-day termination notice for Brightview, Juniper has offered a 6-month service proposal to ensure the maintenance of the CDD areas during the transition period. This proposal would allow the District ample time to focus on preparing a public bid for a multi-year agreement as required.

Susan Chapman with Juniper Landscaping, presented their comprehensive services for a 6-month term, amounting approximately \$119,000. Susan further assured the board that Juniper Landscaping would provide an additional level of commitment by ensuring adherence to the agreed-upon schedule, including the provision of services on Saturdays.

Discussion ensued.

On Motion by Mr. Walter, seconded by Mr. Bonin, with all in favor, the Board of Supervisors approved to provide BrightView with a 30-day termination notice effective June 1, 2023, for Heritage Isle at Viera Community Development District.

On Motion by Mr. Walter, seconded by Mr. Bonin, with all in favor, the Board of Supervisors approved Juniper's six- month landscape maintenance proposal as amended, effective July 1, 2023, for Heritage Isle at Viera Community Development District.

On Motion by Mr. Williams, seconded by Mr. Walter, with all in favor, the Board of Supervisors approved District staff to work with Ken Walter to duly notice a Landscape & Irrigation Maintenance RFP to provide a 2 and 3 year term option, for Heritage Isle at Viera Community Development District.

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86 *The Board moved to agenda item 5D.*

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88 **FOURTH ORDER OF BUSINESS**

**Update on Pressure Washing Sidewalks**

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91 Following a thorough discussion, the board directed staff to proceed with a comprehensive  
92 pressure washing project for all CDD sidewalks. Additionally, they directed staff to maintain  
93 the cleanliness of the sidewalks through hotspot cleaning in the future.

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95 Ms. Saunders and Ms. Dobbins reviewed the pressure washing proposals that were  
96 submitted for consideration at the March meeting. After careful deliberation, the board  
97 unanimously approved moving forward with Blown away for the task of pressure washing  
98 all CDD sidewalks, park benches, as well as providing rust removal services for Legacy Blvd  
99 curbing. The approved budget for these services was set at a maximum limit of \$50,000.

100

On Motion by Mr. Williams, seconded by Mr. Bonin, with all in favor, the Board of Supervisors approved to move forward with Blown Away services, for Heritage Isle at Viera Community Development District.

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102 *Mr. Goldstein left the meeting*

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104 **FIFTH ORDER OF BUSINESS**

**Consideration of the Minutes of The Board of Supervisors' Meeting Held on March 28, 2023**

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108 Ms. Dobbins presented the minutes of the Board of Supervisors' meeting held on March 28,  
109 2023

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On Motion by Mr. Williams, seconded by Mr. Walter, with all in favor, the Board of Supervisors approved the Board of Supervisor Regular Meeting minutes held March 28, 2023, for Heritage Isle at Viera Community Development District.

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112 **SIXTH ORDER OF BUSINESS**

**Ratification of the Operation and Maintenance Expenditures for February and March 2023**

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116 Ms. Dobbins reviewed the Operations and Maintenance Expenditures for February and  
117 March 2023.

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On Motion by Mr. Williams, seconded by Mr. Smallegan, with all in favor, the Board of Supervisors ratified the operation and maintenance expenditures for February 2023 in the amount of \$43,760.19, and March 2023 in the amount of \$48,458.27, for Heritage Isle at Viera Community Development District.

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**SEVENTH ORDER OF BUSINESS**

**Consideration of Hoover Disc  
Cleaning North Pump # 8593  
Proposal**

On Motion by Mr. Walter, seconded by Mr. Smallegan, with all in favor, the Board of Supervisors approved Hoover's proposal for N. pump filter cleaning in the amount of \$1,926.13, for Heritage Isle at Viera Community Development District.

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**EIGHTH ORDER OF BUSINESS**

**Consideration of Druse Tree  
Service Proposal**

Mr. Walter reviewed the proposal behind Tab 7.

On Motion by Mr. Walter, seconded by Mr. Smallegan, with all in favor, the Board of Supervisors approved Druse tree proposal in the amount of \$4,700, for Heritage Isle at Viera Community Development District.

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**NINTH ORDER OF BUSINESS**

**Consideration Solitude Lake  
Management Service Proposal**

Ms. Saunders specified that the mentioned work pertains specifically to the Anza Pond, which is referred to as site 15. While expressing her initial skepticism about the necessity of this work, Ms. Saunders agreed to conduct a thorough review of the pond bank. If she determines that proceeding with the proposed work is warranted, she committed to reporting her findings back to the board.

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**TENTH ORDER OF BUSINESS**

**Consideration of resolution  
2023-03, Approving FY 2023-  
2024 Proposed Budget, and  
Setting the Public Hearing**

Ms. Dobbins delivered the proposed budget for fiscal year 2024. Following a comprehensive discussion, the Board made several directives. Firstly, they instructed the creation of a new line item for sidewalk pressure washing in both the General Fund and the Reserve Fund. Additionally, the Board decided to increase the reserve amount allocated for the replacement of the controller.

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On Motion by Mr. Walter, seconded by Mr. Smallegan, with all in favor, the Board of Supervisors adopted Resolution 2023-03 approving the FY 2024 proposed budget and set the public hearing to be held at their August 22<sup>nd</sup> meeting, for Heritage Isle at Viera Community Development District.

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**ELEVENTH ORDER OF BUSINESS**

**Staff Reports**

A. District Counsel

Mr. Haber provided an update regarding new legislation that had been passed. According to the new regulations, all CDD board members are now required to complete a 4-hour course on ethics training, effective January 1<sup>st</sup>. It was further clarified that board members would have a full year to fulfill this requirement.

B. District Engineer

Ms. Saunders informed the board members that there are several ongoing issues that require attention and resolution. She mentioned that Phase 2 bridge/sidewalk area necessitates the removal of panels and the addition of soil. Ms. Saunders also highlighted the need for a drain to be installed on the sidewalk on Savoy. Furthermore, she reported that a long-term solution is still being sought for the sidewalk on Newhall Lane. Additionally, Ms. Saunders provided an update on her efforts to find a backdoor solution for turning off the irrigation valves, indicating that she is still actively working on it.

C. District Manager

Ms. Dobbins provided an update regarding the audit process. She informed the board that it is necessary to initiate the Request for Proposal process to secure an auditor for fiscal year 2023 audit. To facilitate this, she announced that the District's first audit committee meeting will be held during the next meeting. The purpose of this committee meeting is to will be to establish proposal criteria and select the criteria for evaluating potential auditors.

Ms. Dobbins reported that Brightview has acknowledged owing the District a credit for overcharging. The District has successfully received the credit.

Ms. Dobbins proposed to the board the idea of establishing a threshold spending amount that the district manager could approve for small repairs or maintenance items. The objective is to prevent any delays in addressing such matter between board meetings. Following through a discussion, the board authorized the district manager to approve minor repairs or maintenance items up to a maximum of \$2,500.

On Motion by Mr. Williams, seconded by Mr. Walter, with all in favor, the Board of Supervisors the board authorized the district manager to approve minor repairs or maintenance items up to a maximum of \$2,500, for Heritage Isle at Viera Community Development District.

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**TWELFTH ORDER OF BUSINESS**

**Supervisor Requests**

There were no supervisor requests.

**THIRTEENTH ORDER OF BUSINESS**

**Adjournment**

On Motion by Mr. Williams, seconded by Mr. Smallegan, with all in favor, the Board of Supervisors adjourned the meeting at 1:49 p.m., for Heritage Isle at Viera Community Development District.

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

\_\_\_\_\_  
Chairman/Vice Chairman

# Tab 6

# HERITAGE ISLE AT VIERA COMMUNITY DEVELOPMENT DISTRICT

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District Office · Orlando, FL 32819

MAILING ADDRESS · 3434 COLWELL AVE, SUITE 200 · TAMPA, FLORIDA 33614

WWW.HERITAGEISLEATVIERACDD.ORG

## Operation and Maintenance Expenditures April 2023 Presented For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from April 1, 2023 through April 30, 2023. This does not include expenditures previously approved by the Board.

The total items being presented:           **\$22,201.71**

Approval of Expenditures:

\_\_\_\_\_

\_\_\_\_\_ Chairperson

\_\_\_\_\_ Vice Chairperson

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



# Heritage Isle at Viera Community Development District

## Paid Operation & Maintenance Expenditures

April 1, 2023 Through April 30, 2023

Vendor Name	Check #	Invoice Number	Invoice Description	Invoice Amount
BrightView Landscape Services, Inc.	100112	8351925	Landscape Maintenance 04/23	\$ 17,590.17
BrightView Landscape Services, Inc.	CM76987820	8351925	Landscape Maintenance 04/23	\$ (16,594.50)
BrightView Landscape Services, Inc.	100106	8364070	Irrigation Repairs 03/23	\$ 851.63
BrightView Landscape Services, Inc.	100106	8364112	Irrigation Repairs 03/23	\$ 349.20
ECOR Industries, Inc	100107	444645	Refilled Rodden Stations 04/23	\$ 125.00
Florida Power & Light Company	42523	Monthly Summary 04/23 Autopay 485	Electric Services 04/23	\$ 9,434.14
Kutak Rock, LLP	100109	3197788	Legal Services 02/23	\$ 327.00
Rizzetta & Company, Inc.	100104	INV0000078852	District Management Fees 04/23	\$ 6,672.75
Solitude Lake Management, LLC	100110	PSI-62131	Aquatic Maintenance 04/23	\$ 250.95
Solitude Lake Management, LLC	100110	PSI-62166	Aquatic Maintenance 04/23	\$ 2,924.12
The Ledger / News Chief/ CA Florida Holdings, LLC	100111	5505802	Account #126307 Legal Advertising 03/23	\$ 271.25
<b>Report Total</b>				<b><u>\$ 22,201.71</u></b>

# HERITAGE ISLE AT VIERA COMMUNITY DEVELOPMENT DISTRICT

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District Office · Orlando, FL 32819

MAILING ADDRESS · 3434 COLWELL AVE, SUITE 200 · TAMPA, FLORIDA 33614

WWW.HERITAGEISLEATVIERACDD.ORG

## Operation and Maintenance Expenditures May 2023 Presented For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from May 1, 2023 through May 31, 2023. This does not include expenditures previously approved by the Board.

The total items being presented:           **\$83,773.83**

Approval of Expenditures:

\_\_\_\_\_

\_\_\_\_\_ Chairperson

\_\_\_\_\_ Vice Chairperson

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

# Heritage Isle at Viera Community Development District

## Paid Operation & Maintenance Expenditures

May 1, 2023 Through May 31, 2023

<u>Vendor Name</u>	<u>Check #</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
B S E Consultants Inc.	100114	12836	Engineering Services 04/23	\$ 912.93
B S E Consultants Inc.	100123	13244	Engineering Services 05/23	\$ 2,075.75
Bob Goldstein	100115	BG032823	Board of Supervisors Meeting 03/28/23	\$ 200.00
BrightView Landscape Services, Inc.	100116	5374574	Replace Decoder 04/23	\$ 575.00
BrightView Landscape Services, Inc.	100124	8394428	Landscape Maintenance 05/23	\$ 17,590.17
BrightView Landscape Services, Inc.	100124	8396573	Alarm Installation 04/23	\$ 8,571.93
BrightView Landscape Services, Inc.	100124	8403868	Irrigation Repairs 04/23	\$ 436.50
BrightView Landscape Services, Inc.	100136	8412667	Remove & Replace Bushes & Sod 05/23	\$ 7,796.22
Druse Landscaping & Tree Service	100131	8390	Remove & Install Plants 05/23	\$ 600.00
Druse Landscaping & Tree Service	100131	8391	Remove & Install Plants 05/23	\$ 650.00
ECOR Industries, Inc	100117	443021	Refilled Rodden Stations 04/23	\$ 80.00
ECOR Industries, Inc	100132	445406	Rodent Control Services 05/23	\$ 80.00
ECOR Industries, Inc	100132	446902	Pest Control Services 05/23	\$ 175.00

# Heritage Isle at Viera Community Development District

## Paid Operation & Maintenance Expenditures

May 1, 2023 Through May 31, 2023

<u>Vendor Name</u>	<u>Check #</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Emmett J Williams, Jr	100118	W032823	Board of Supervisors Meeting 03/28/23	\$ 200.00
ESTAD, LLC	100125	4490	Sprayed Sidewalk for Visibility 03/23	\$ 3,822.00
Florida Power & Light Company	100130	1800311873	Premium Lighting Monthly Billing 03/23	\$ 1,602.00
Florida Power & Light Company	100130	1800311881	Premium Lighting Monthly Billing 03/23	\$ 981.00
Florida Power & Light Company	100130	1800315547	Premium Lighting Monthly Billing 04/23	\$ 1,602.00
Florida Power & Light Company	100130	1800315557	Premium Lighting Monthly Billing 04/23	\$ 981.00
Florida Power & Light Company	100133	1800318841	Premium Lighting Monthly Billing 05/23	\$ 1,602.00
Florida Power & Light Company	100133	1800318849	Premium Lighting Monthly Billing 05/23	\$ 981.00
Florida Power & Light Company	52423	Monthly Summary 05/23 Autopay 485	Electric Services 05/23	\$ 6,189.82
Florida Reserve Study and Appraisal, Inc.	100134	5112022	Reserve Study 05/22	\$ 3,300.00
Hoover Pumping Systems Corp.	100126	173224	Filter Disc Cleaning 04/23	\$ 2,430.80
Innersync Studio, Ltd	100135	21195	Website & Compliance Services 04/23	\$ 384.38
Jon Smallegan	100119	JS032823	Board of Supervisors Meeting 03/28/23	\$ 200.00

# Heritage Isle at Viera Community Development District

## Paid Operation & Maintenance Expenditures

May 1, 2023 Through May 31, 2023

<u>Vendor Name</u>	<u>Check #</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Kenneth F. Walter	100120	KW032823	Board of Supervisors Meeting 03/28/23	\$ 200.00
Kenneth O. Bonin	100121	KB032823	Board of Supervisors Meeting 03/28/23	\$ 200.00
Kutak Rock, LLP	100127	3211010	Legal Services 03/23	\$ 938.50
Rizzetta & Company, Inc.	100113	INV0000079677	District Management Fees 05/23	\$ 6,672.75
Solitude Lake Management, LLC	100122	PSI-21306	Fountain Maintenance 10/22	\$ 250.95
Solitude Lake Management, LLC	100137	PSI-69953	Aquatic Maintenance 05/23	\$ 2,924.12
The Ledger / News Chief/ CA Florida Holdings, LLC	100128	5586920	Account #126307 Legal Advertising 04/23	\$ 271.25
U.S. Bank	100129	6905372	Trustee Fees 04/01/23-03/31/24	\$ 4,148.38
U.S. Bank	100129	6905372-1	Trustee Fees 04/01/23-03/31/24	\$ <u>4,148.38</u>
<b>Report Total</b>				<b>\$ <u>83,773.83</u></b>

# HERITAGE ISLE AT VIERA COMMUNITY DEVELOPMENT DISTRICT

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District Office · Orlando, FL 32819

MAILING ADDRESS · 3434 COLWELL AVE, SUITE 200 · TAMPA, FLORIDA 33614

WWW.HERITAGEISLEATVIERACDD.ORG

## Operation and Maintenance Expenditures June 2023 Presented For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from June 1, 2023 through June 30, 2023. This does not include expenditures previously approved by the Board.

The total items being presented:           **\$81,978.21**

Approval of Expenditures:

\_\_\_\_\_

\_\_\_\_\_ Chairperson

\_\_\_\_\_ Vice Chairperson

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

# Heritage Isle at Viera Community Development District

## Paid Operation & Maintenance Expenditures

June 1, 2023 Through June 30, 2023

<u>Vendor Name</u>	<u>Check #</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Bob Goldstein	100139	BG052323	Board of Supervisors Meeting 05/23/23	\$ 200.00
BrightView Landscape Services, Inc.	100144	8403862	Irrigation Maintenance 04/23	\$ 842.18
BrightView Landscape Services, Inc.	100140	8421416	Irrigation Inspection 05/23	\$ 4,669.12
BrightView Landscape Services, Inc.	100144	8440445	Electrical Repairs 05/23	\$ 4,519.67
BrightView Landscape Services, Inc.	100151	8457666	Irrigation Repairs 06/23	\$ 1,186.31
BrightView Landscape Services, Inc.	100151	8457670	Plant Replacement 06/23	\$ 74.56
BrightView Landscape Services, Inc.	100151	8457671	Plant Replacement 06/23	\$ 4,165.83
BrightView Landscape Services, Inc.	100151	847669	Irrigation Repairs 06/23	\$ 242.51
Druse Landscaping & Tree Service	100145	8380	Remove Diseased Pine Trees & Stumps 03/23	\$ 1,325.00
Druse Landscaping & Tree Service	100152	8417	Remove & Install Trees, Install Foxtail 06/23	\$ 4,700.00
ECOR Industries, Inc	100153	447527	Rodent Control Services 06/23	\$ 80.00
Florida Power & Light Company	100146	18/00322460	Premium Lighting Monthly Billing 06/23	\$ 981.00
Florida Power & Light Company	100146	1800318841-1	Premium Lighting Monthly Billing 06/23	\$ 1,602.00

# Heritage Isle at Viera Community Development District

## Paid Operation & Maintenance Expenditures

June 1, 2023 Through June 30, 2023

Vendor Name	Check #	Invoice Number	Invoice Description	Invoice Amount
Florida Power & Light Company	EFT	Monthly Summary 06/23 Autopay 485	Electric Services 06/23	\$ 6,247.66
Jon Smallegan	100141	JS052323	Board of Supervisors Meeting 05/23/23	\$ 200.00
Juniper Landscaping of Florida, LLC	100147	215253	Install Mulch 05/23	\$ 39,000.00
Kenneth F. Walter	100142	KW052323	Board of Supervisors Meeting 05/23/23	\$ 200.00
Kenneth O. Bonin	100143	KB052323	Board of Supervisors Meeting 05/23/23	\$ 200.00
Kutak Rock, LLP	100148	3225951	Legal Services 04/23	\$ 528.00
Rizzetta & Company, Inc.	100138	INV0000080700	District Management Fees 06/23	\$ 6,597.75
Robin Alan Longway LLC	100149	306	Irrigation Repairs 04/23	\$ 950.00
Solitude Lake Management, LLC	100154	PSI-78536	Aquatic Maintenance 06/23	\$ 2,924.12
The Ledger / News Chief/ CA Florida Holdings, LLC	100150	5659808	Account #126307 Legal Advertising 05/23	\$ 271.25
The Ledger / News Chief/ CA Florida Holdings, LLC	100155	0005659808-1	Account #126307 Legal Advertising 05/23	\$ 271.25
<b>Report Total</b>				<b><u>\$ 81,978.21</u></b>



# **Tab 7**

# **Financial Report**

**September 30, 2022**

## **Heritage Isle at Viera Community Development District**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors  
*Heritage Isle at Viera Community Development District*

### Report on the Audit of the Financial Statements

#### Opinions

We have audited the financial statements of the governmental activities and each major fund of *Heritage Isle at Viera Community Development District* (the "District"), as of and for the 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 accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund of the District as of September 30, 2022, and the respective changes in financial position thereof and the respective budgetary comparison for the General Fund for the 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 related 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 Responsibility for the Audit of 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 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 judgement 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 judgement, 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 starting on page 3, 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 Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated June 29, 2023, on our consideration of the District's internal control over financial reporting and 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 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.

*McDiarmid Davis*

Orlando, Florida  
June 29, 2023

Our discussion and analysis of the *Heritage Isle at Viera Community Development District's* (the "District") financial accomplishments provide an overview of the District's financial activities for the year ended September 30, 2022. Please read it in conjunction with the District's Independent Auditor's Report, financial statements and accompanying notes.

This information is being presented to provide additional information regarding the activities of the District and to meet the disclosure requirements of Government Accounting Standards Board Statement (GASB) No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments* issued June 1999.

### **Financial Highlights**

- The assets of the District exceeded its liabilities at September 30, 2022 by \$6,234,834, a decrease of \$782,863 in comparison with the prior year.
- At September 30, 2022, the District's governmental funds reported a combined fund balance of \$1,092,796, a decrease of \$99,507 in comparison with the prior year.

### **Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the *Heritage Isle at Viera Community Development District's* financial statements. The District's financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to financial statements.

### **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 of the District's assets and liabilities, with the difference between the two 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.

The government-wide financial statements include all governmental activities that are principally supported by special assessment revenues. The District does not have any business-type activities. The governmental activities of the District include general government, physical environment, roads and streets, and culture and recreation related functions.

### **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. The District has one fund category: Governmental Funds.

#### *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 outflows 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 government'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 individual governmental funds. 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.

**Notes to 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**

*Statement of Net Position*

The District's net position was \$6,234,834 at September 30, 2022. The following analysis focuses on the net position of the District's governmental activities.

	<b>September 30, 2022</b>	<b>September 30, 2021</b>
Assets, excluding capital assets	\$ 1,149,253	\$ 1,416,505
Capital assets, net of depreciation	12,426,091	13,388,081
<b>Total assets</b>	<b>13,575,344</b>	<b>14,804,586</b>
Liabilities, excluding long-term liabilities	171,618	246,430
Long-term liabilities	7,168,892	7,540,459
<b>Total liabilities</b>	<b>7,340,510</b>	<b>7,786,889</b>
Net Position:		
Net investment in capital assets	6,048,176	6,048,176
Restricted for debt service	145,310	145,310
Restricted for capital projects	8,585	8,585
Unrestricted	32,763	815,626
<b>Total net position</b>	<b>\$ 6,234,834</b>	<b>\$ 7,017,697</b>

Heritage Isle at Viera Community Development District  
**Management's Discussion and Analysis**

The following is a summary of the District's governmental activities for the fiscal years ended September 30, 2022 and 2021.

	<u>2022</u>	<u>2021</u>
Revenues:		
Program revenues	\$ 1,362,768	\$ 1,360,694
General revenues	1,143	294
<b>Total revenues</b>	<u>1,363,911</u>	<u>1,360,988</u>
Expenses:		
General government	150,774	119,047
Physical environment	1,691,580	1,932,628
Roads and streets	7,594	68,156
Culture and recreation	13,738	36,941
Interest on long-term debt	283,088	295,042
<b>Total expenses</b>	<u>2,146,774</u>	<u>2,451,814</u>
Change in net position	(782,863)	(1,090,826)
Net position, beginning	7,017,697	8,108,523
<b>Net position, ending</b>	<u>\$ 6,234,834</u>	<u>\$ 7,017,697</u>

As noted above and in the statement of activities, the cost of all governmental activities during the year ended September 30, 2022 was \$2,146,774. The majority of these costs are comprised of physical environment expense and interest on long-term debt.

**Financial Analysis of the Government's Funds**

The District uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. The focus of the District's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. At September 30, 2022, the District's governmental funds reported combined ending fund balances of \$1,092,796. Of this total, \$19,623 is nonspendable, \$472,973 is restricted, \$211,185 is assigned and the remainder of \$389,015 is unassigned.

The fund balance of the general fund decreased by \$96,964 in the current year, this was primarily due to increased expenditures in the current year. The debt service fund balance increased by \$6,042, due to assessment revenues exceeding debt payments. The capital projects fund balance decreased \$8,585 and was closed out.

**General Fund Budgetary 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. There was one amendment to the September 30, 2022 general fund budget. The legal level of budgetary control is at the fund level.



**Capital Asset and Debt Administration**

*Capital Assets*

At September 30, 2022, the District had \$12,426,091 invested in infrastructure, net of accumulated depreciation. More detailed information about the District's capital assets is presented in the notes to financial statements.

*Capital Debt*

At September 30, 2022, the District had \$7,120,000 in bonds outstanding. More detailed information about the District's capital debt is presented in the notes to financial statements.

**Requests for Information**

If you have questions about this report or need additional financial information, contact the *Heritage Isle at Viera Community Development District's* Accounting Department at 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614.

## **FINANCIAL STATEMENTS**

**Statement of Net Position**

September 30, 2022

	<b>Governmental Activities</b>
<b>Assets</b>	
Cash	\$ 656,501
Investments	156
Prepaid costs	16,733
Deposits	2,890
Restricted assets:	
Temporarily restricted investments	472,973
Capital assets:	
Capital assets being depreciated, net	12,426,091
<b>Total assets</b>	<b>13,575,344</b>
<b>Liabilities</b>	
Accounts payable and accrued expenses	56,457
Accrued interest payable	115,161
Noncurrent liabilities:	
Due within one year	390,000
Due in more than one year	6,778,892
<b>Total liabilities</b>	<b>7,340,510</b>
<b>Net Position</b>	
Net investment in capital assets	6,048,176
Restricted for debt service	145,310
Restricted for capital projects	8,585
Unrestricted	32,763
<b>Total net position</b>	<b>\$ 6,234,834</b>

Heritage Isle at Viera Community Development District  
**Statement of Activities**  
Year Ended September 30, 2022

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenue</u>		<u>Capital Grants and Contributions</u>	<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>		
Governmental activities:					
General government	\$ 150,774	\$ 56,320	\$ -	\$ -	\$ (94,454)
Physical environment	1,691,580	631,876	-	-	(1,059,704)
Roads and streets	7,594	2,837	-	-	(4,757)
Culture and recreation	13,738	5,132	-	-	(8,606)
Interest on long-term debt	283,088	664,331	2,272	-	383,515
<b>Total governmental activities</b>	<b>\$ 2,146,774</b>	<b>\$ 1,360,496</b>	<b>\$ 2,272</b>	<b>\$ -</b>	<b>\$ (784,006)</b>
General Revenues:					
Investment and other income					1,143
Total general revenues					1,143
<b>Change in net position</b>					(782,863)
Net position, beginning					7,017,697
<b>Net position, ending</b>					<b>\$ 6,234,834</b>

Heritage Isle at Viera Community Development District  
**Balance Sheet - Governmental Funds**  
September 30, 2022

	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total Governmental Funds</u>
<b>Assets</b>				
Cash	\$ 656,501	\$ -	\$ -	\$ 656,501
Investments	156	472,973	-	473,129
Prepaid costs	16,733	-	-	16,733
Deposits	2,890	-	-	2,890
<b>Total assets</b>	<u>\$ 676,280</u>	<u>\$ 472,973</u>	<u>\$ -</u>	<u>\$ 1,149,253</u>
<b>Liabilities and Fund Balances</b>				
Liabilities:				
Accounts payable and accrued expenses	\$ 56,457	\$ -	\$ -	\$ 56,457
<b>Total liabilities</b>	<u>56,457</u>	<u>-</u>	<u>-</u>	<u>56,457</u>
Fund Balance:				
Nonspendable	19,623	-	-	19,623
Restricted for:				
Debt service	-	472,973	-	472,973
Assigned to subsequent years' expenditures	7,907	-	-	7,907
Assigned to capital reserves	203,278	-	-	203,278
Unassigned	389,015	-	-	389,015
<b>Total fund balances</b>	<u>619,823</u>	<u>472,973</u>	<u>-</u>	<u>1,092,796</u>
<b>Total liabilities and fund balances</b>	<u>\$ 676,280</u>	<u>\$ 472,973</u>	<u>\$ -</u>	

**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 in the funds. 12,426,091

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

Accrued interest payable	(115,161)	
Bonds payable	<u>(7,168,892)</u>	<u>(7,284,053)</u>

**Net Position of Governmental Activities** \$ 6,234,834

Heritage Isle at Viera Community Development District  
**Statement of Revenues, Expenditures and Changes in Fund Balances –**  
**Governmental Funds**  
Year Ended September 30, 2022

	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total Governmental Funds</u>
<b>Revenues</b>				
Special assessments	\$ 696,165	\$ 664,331	\$ -	\$ 1,360,496
Investment and other income	1,143	2,272	-	3,415
<b>Total revenues</b>	<u>697,308</u>	<u>666,603</u>	<u>-</u>	<u>1,363,911</u>
<b>Expenditures</b>				
Current:				
General government	150,774	-	-	150,774
Physical environment	630,751	-	-	630,751
Roads and streets	7,594	-	-	7,594
Culture and recreation	13,738	-	-	13,738
Debt Service:				
Interest	-	290,561	-	290,561
Principal	-	370,000	-	370,000
<b>Total expenditures</b>	<u>802,857</u>	<u>660,561</u>	<u>-</u>	<u>1,463,418</u>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<u>(105,549)</u>	<u>6,042</u>	<u>-</u>	<u>(99,507)</u>
<b>Other Financing Sources (Uses):</b>				
Transfers in	8,585	-	-	8,585
Transfers out	-	-	(8,585)	(8,585)
<b>Total other financing sources (uses)</b>	<u>8,585</u>	<u>-</u>	<u>(8,585)</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>(96,964)</u>	<u>6,042</u>	<u>(8,585)</u>	<u>(99,507)</u>
Fund balances, beginning of year	815,626	466,931	8,585	1,291,142
Implementation of GASB 87	(98,839)	-	-	(98,839)
<b>Fund balances, end of year</b>	<u>\$ 619,823</u>	<u>\$ 472,973</u>	<u>\$ -</u>	<u>\$ 1,092,796</u>

Heritage Isle at Viera Community Development District  
**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of  
 Governmental Funds to the Statement of Activities**  
 Year Ended September 30, 2022

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Amounts reported for Governmental Activities in the Statement of Activities are different because:

Net Change in Fund Balances - total governmental funds	\$	(99,507)
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Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources; however, in the statement of net position the cost of those assets is recorded as capital assets. Depreciation of capital assets is not recognized in the governmental fund statements but is reported as an expense in the statement of activities.

Depreciation expense	<u>(1,060,829)</u>	(1,060,829)
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Repayments of long-term liabilities are reported as expenditures in governmental funds, while repayments reduce long-term liabilities in the statement of net position.	370,000
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Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Change in accrued interest	5,906	
Amortization of bond discount	(2,197)	
Amortization of bond premium	<u>3,764</u>	<u>7,473</u>

<b>Change in Net Position of Governmental Activities</b>	<u>\$</u>	<u>(782,863)</u>
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Heritage Isle at Viera Community Development District  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual - General Fund**  
Year Ended September 30, 2022

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Special assessments	\$ 694,205	\$ 694,205	\$ 696,165	\$ 1,960
Investment and other income	-	-	1,143	1,143
<b>Total revenues</b>	<b>694,205</b>	<b>694,205</b>	<b>697,308</b>	<b>3,103</b>
<b>Expenditures</b>				
Current:				
General government	142,144	142,144	150,774	(8,630)
Physical environment	558,468	558,468	630,751	(72,283)
Roads and streets	25,000	25,000	7,594	17,406
Culture and recreation	26,000	26,000	13,738	12,262
<b>Total expenditures</b>	<b>751,612</b>	<b>751,612</b>	<b>802,857</b>	<b>(51,245)</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>(57,407)</b>	<b>(57,407)</b>	<b>(105,549)</b>	<b>(48,142)</b>
<b>Other Financing Sources (Uses):</b>				
Transfers in	-	-	8,585	8,585
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>8,585</b>	<b>8,585</b>
<b>Net change in fund balance</b>	<b>(57,407)</b>	<b>(57,407)</b>	<b>(96,964)</b>	<b>(39,557)</b>
Fund balance, beginning of year	815,626	815,626	815,626	-
Implementation of GASB 87	(98,839)	(98,839)	(98,839)	-
<b>Fund balance, end of year</b>	<b>\$ 659,380</b>	<b>\$ 659,380</b>	<b>\$ 619,823</b>	<b>\$ (39,557)</b>



**NOTES TO FINANCIAL STATEMENTS**

**NOTE 1                   SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Reporting Entity**

The *Heritage Isle at Viera Community Development District*, (the "District") was established by Brevard County Ordinance 04-12 enacted on March 24, 2004, 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, the power to borrow money and issue bonds, and the power to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure. The District was established for the purpose 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 (the "Board"), which is composed of five members. The Board of Supervisors of the District exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the final responsibility for, among other things:

1.       Allocating 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 14, 39 and 61. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District Board of Supervisors 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.

**Government-Wide and Fund Financial Statements**

The 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 and 2) grants, contributions and investment income that are restricted to meeting the operational or capital requirements of a particular function or segment and 3) operating-type special assessments that are treated as charges for services (including assessments for maintenance and debt service). Other items not included among program revenues are reported instead as *general revenues*.

**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 recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

**NOTE 1                   SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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 District 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, including debt service assessments and operation and maintenance assessments, are non-ad valorem assessments imposed on all lands located within the District and benefited by the District's activities. Operation and maintenance assessments are typically levied by the District prior to the start of the fiscal year which begins October 1<sup>st</sup> and ends on September 30<sup>th</sup>. Operation and maintenance special assessments are imposed upon all benefited lands located in the District. Debt service special assessments are imposed upon certain lots and lands as described in each resolution imposing the special assessment for each series of bonds issued by the District.

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the District.

The general fund, debt service fund and capital projects fund are considered to be major funds. The District reports the following governmental funds:

*General Fund* - Is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

*Debt Service Fund* - Accounts for the accumulation of resources for the annual payment of principal and interest on long-term debt.

*Capital Projects Fund* - Accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

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 District's policy to use restricted resources first, then unrestricted resources as they are needed.

**Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance**

*Restricted Assets*

These assets represent cash and investments set aside pursuant to bond covenants.

*Deposits and Investments*

The District's cash and cash equivalents are considered to be cash on hand and demand deposits.

Investments of the District are reported at fair value and are categorized within the fair value hierarchy established in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. The District's investments consist of investments authorized in accordance with Section 218.415, Florida Statutes.

*Receivables*

All receivables are shown net of allowance for uncollectible accounts.

*Prepaid Items*

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.

**NOTE 1                      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

*Capital Assets*

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., stormwater facilities, sidewalks and similar items), are reported in the applicable governmental activities column 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 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 value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Stormwater facilities	25
Reuse distribution facilities	25
Landscape and hardscape facilities	15
Hoover pump	25
Pedestrian Bridge	25
Lease assets	13

*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 using the straight-line method. Bond issuance costs are reported as expenses. Bonds payable are reported net of premiums or discounts.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond 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 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. The District does not have any item that qualifies for reporting in this category for the year ended September 30, 2022.

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. The District does not have any item that qualifies for reporting in this category for the year ended September 30, 2022.

*Net Position Flow Assumption*

Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

**NOTE 1                   SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

*Fund Balance Flow Assumptions*

Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources (total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

*Fund Balance Policies*

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The District itself can establish limitations on the use of resources through either commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes fund balance amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The Board of Supervisors is the highest level of decision-making authority for the government that can, by adoption of an ordinance or resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance or resolution remains in place until a similar action is taken to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The Board of Supervisors has authorized the District Manager to assign amounts for specific purposes. The Board of Supervisors may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above an additional action is essential to either remove or revise a commitment.

**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.

*New Accounting Standards*

In fiscal year 2022, the District has implemented Government Accounting Standards Board (GASB) Statement No. 87, *Leases*. This statement increases the usefulness of government's financial statements by requiring recognition of certain lease assets and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It also establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use the underlying asset. As a result of implementation, beginning fund balance of the general fund was decreased \$98,839 and prepaids in the general fund were reduced \$98,839. Prepaids in governmental activities were reclassified to leased assets.

**NOTE 2                   STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**Budgetary Information**

The District is required to establish a budgetary system and an approved annual budget for the General Fund. Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. All annual appropriations lapse at the fiscal year end. The legal level of budgetary control is at the fund level. Any budget amendments that increase the aggregate budgeted appropriations, at the fund level, must be approved by the Board of Supervisors.

**NOTE 2                    STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)**

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

1. Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
2. A public hearing is conducted to obtain comments.
3. Prior to October 1, the budget is legally adopted by the District Board.
4. All budget changes must be approved by the District Board.
5. The budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America.
6. The appropriation resolution authorizes District staff to initiate budget reclassifications.

**NOTE 3                    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 categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The District uses a market approach in measuring fair value that uses prices and other relevant information generated by market transactions involving identical or similar assets, liabilities, or groups of assets and liabilities.

Assets or liabilities are classified into one of three levels. Level 1 is the most reliable and is based on quoted price for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtaining quoted prices for identical or similar assets, or liabilities, in markets that are not active. Level 3 is the least reliable, and uses significant unobservable inputs that uses the best information available under the circumstances, which includes the District's own data in measuring unobservable inputs.

The District has the following recurring fair value measurements as of September 30, 2022:

- Money market mutual funds of \$472,973 are valued using Level 2 inputs.

The District's investment policies are governed by State Statutes and the District Trust Indentures. The District investment policy allows investments in any financial institution that is a qualified public depository of the State of Florida as identified by the State Treasurer, in accordance with Chapter 280 of the Florida Statutes. Authorized District investments include, but are not limited to:

1. The Local Government Surplus Funds Trust Fund (SBA);
2. Securities and Exchange Commission Registered Money Market Funds with the highest credit quality rating from a nationally recognized rating agency;
3. Interest-bearing time deposits or savings accounts in qualified public depositories;
4. Direct obligations of the U.S. Treasury.

The SBA is not a registrant with the Securities and Exchange Commission (SEC); however, the Board has adopted operating procedures consistent with the requirements for a 2a-7-like fund for the Florida Prime Fund. Therefore, the pool account balance can be used as fair value for financial reporting.

**NOTE 3 DEPOSITS AND INVESTMENTS (CONTINUED)**

Investments made by the District at September 30, 2022 are summarized below.

<u>Investment Type</u>	<u>Fair Value</u>	<u>Credit Rating</u>	<u>Weighted Average Maturity</u>
First American Treasury Obligations Fund Z	\$ 472,973	AAAm	3 days
Local Government Investment Pool:			
Florida Prime	156	AAAm	21 days
	<u>\$ 473,129</u>		

*Credit Risk*

The District's investment policy limits credit risk by restricting authorized investments to those described. Investments in U.S. Government securities and agencies must be backed by the full faith and credit of the United States Government. Short term bond funds shall be rated by a nationally recognized ratings agency and shall maintain the highest credit quality rating.

*Custodial Credit Risk*

In the case of deposits, this is the risk that, in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy requires that bank deposits be secured as provided by Chapter 280, Florida Statutes. This law requires local governments to deposit funds only in financial institutions designated as qualified public depositories by the Chief Financial Officer of the State of Florida, and creates the Public Deposits Trust Fund, a multiple financial institution pool with the ability to assess its member financial institutions for collateral shortfalls if a default or insolvency has occurred. At September 30, 2022, all of the District's bank deposits were in qualified public depositories.

For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At September 30, 2022, none of the investments listed are exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book entry form.

*Concentration of Credit Risk*

The District's investment policy does not specify limits on the amount the District may invest in any one issuer.

*Interest Rate Risk*

The District's investment policy does not specifically address interest rate risk; however, the general investment policy is to apply the prudent-person rule: Investments are made as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income, preserve capital, and in general, avoid speculative investments. The District manages its exposure to declines in fair values by investing primarily in pooled investments that have a weighted average maturity of less than three months.

**NOTE 4 LEASES**

In a previous fiscal year, the District entered into a lease agreement with Florida Power & Light Company to lease street lights. The lease was prepaid by the District in the amount of \$158,142 for twenty years. As a result of the lease, the City has recorded a right to use asset with a net book value of \$90,932 as of September 30, 2022. Amortization of the lease totaled \$7,907 for the current year and is included in physical environment expense.

**NOTE 5 CAPITAL ASSETS**

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

	<b>Beginning Balance, as restated</b>	<b>Additions</b>	<b>Disposals</b>	<b>Ending Balance</b>
<b>Governmental Activities</b>				
Capital Assets Being Depreciated:				
Pedestrian bridge	\$ 98,000	\$ -	\$ -	\$ 98,000
Stormwater facilities	22,925,521	-	-	22,925,521
Hoover pump	162,157	-	-	162,157
Reuse distribution facilities	716,400	-	-	716,400
Landscape and hardscape facilities	1,452,587	-	-	1,452,587
Leased assets	98,839	-	-	98,839
<b>Total capital assets being depreciated</b>	<b>25,453,504</b>	<b>-</b>	<b>-</b>	<b>25,453,504</b>
Less Accumulated Depreciation for:				
Pedestrian bridge	(11,760)	(3,920)	-	(15,680)
Stormwater facilities	(10,181,105)	(917,021)	-	(11,098,126)
Hoover pump	(24,323)	(6,486)	-	(30,809)
Reuse distribution facilities	(401,184)	(28,656)	-	(429,840)
Landscape and hardscape facilities	(1,348,212)	(96,839)	-	(1,445,051)
Leased assets	-	(7,907)	-	(7,907)
<b>Total accumulated depreciation</b>	<b>(11,966,584)</b>	<b>(1,060,829)</b>	<b>-</b>	<b>(13,027,413)</b>
<b>Total capital assets being depreciated, net</b>	<b>13,486,920</b>	<b>(1,060,829)</b>	<b>-</b>	<b>12,426,091</b>
<b>Governmental activities capital assets, net</b>	<b>\$ 13,486,920</b>	<b>\$ (1,060,829)</b>	<b>\$ -</b>	<b>\$ 12,426,091</b>

Depreciation expense for 2022 was charged to physical environment.



**NOTE 6            LONG-TERM LIABILITIES**

**Special Assessment Revenue Refunding Bonds Series 2013 - Public Offering**

In March 2013, the District issued \$4,460,000 of Special Assessment Revenue Refunding Bonds Series 2013, consisting of \$4,010,000 Series 2013A-1 Bonds due on May 1, 2035 with interest rates of 1.10% to 4.375% and \$450,000 Series 2013A-2 Bonds due on May 1, 2035 with interest rates of 5.0% to 5.5%. The Bonds were issued to refund the Series 2004A Special Assessment Revenue Bonds.

Interest is to be paid semiannually on each May 1 and November 1. Principal on the Series 2013A Bonds is to be paid annually commencing November 1, 2013 through May 1, 2035.

The Series 2013A-1 and Series 2013A-2 Bonds are subject to redemption at the option of the District, in whole or in part at any time on or after May 1, 2023 at a redemption price as set forth in the Bond Indenture. The Series 2013A-1 and Series 2013A-2 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occur as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other 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 and to meet the reserve requirements. The District is in compliance with those requirements of the Bond Indenture at September 30, 2022.

The principal and interest remaining on the Series 2013 Bonds as of September 30, 2022 is \$4,090,661. For the year ended September 30, 2022, principal and interest paid was \$308,661 and total special assessment revenue pledged was \$314,951.

**Special Assessment Revenue Refunding Bonds Series 2017- Public Offering**

In July 2017, the District issued \$4,975,000 of Special Assessment Revenue Refunding Bonds Series 2017, consisting of \$2,290,000 serial bonds due on May 1, 2028 with an interest rate of 4%; \$1,095,000 term bonds due May 1, 2032 with interest at 3.2%; and \$1,590,000 term bonds due on May 1, 2037 with interest at 3.4%. The Bonds were issued to refund the Series 2005 Special Assessment Revenue Bonds.

Interest is to be paid semiannually on each May 1 and November 1. Principal on the Series 2017 Bond is to be paid annually commencing November 1, 2017 through May 1, 2037.

The Series 2017 Bond is subject to redemption at the option of the District, in whole or in part at any time on or after May 1, 2037 at a redemption price as set forth in the Bond Indenture. The Series 2017 Bond is subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occur as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other 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 and to meet the reserve requirements. The District is in compliance with those requirements of the Bond Indenture at September 30, 2022.

The principal and interest remaining on the Series 2017 Bonds as of September 30, 2022 is \$5,258,890. For the year ended September 30, 2022 principal and interest paid was \$351,900. Total special assessment revenue pledged for the year was \$349,380.

**NOTE 6 LONG-TERM LIABILITIES (CONTINUED)**

Long-term debt activity for the year ended September 30, 2022 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
<b>Governmental Activities</b>					
Bonds Payable:					
Series 2013	\$ 3,235,000	\$ -	\$ (170,000)	\$ 3,065,000	\$ 185,000
Less issue discount:	(10,074)	-	2,197	(7,877)	-
Series 2017	4,255,000	-	(200,000)	4,055,000	205,000
Add issue premium	60,533	-	(3,764)	56,769	-
<b>Governmental activity long-term liabilities</b>	<u>\$ 7,540,459</u>	<u>\$ -</u>	<u>\$ (371,567)</u>	<u>\$ 7,168,892</u>	<u>\$ 390,000</u>

At September 30, 2022, the scheduled debt service requirements on the bonds payable were as follows:

<u>Year Ending September 30</u>	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2023	\$ 390,000	\$ 276,386
2024	405,000	260,981
2025	420,000	244,906
2026	440,000	227,806
2027	450,000	209,675
2028-2032	2,560,000	764,513
2033-2037	2,455,000	245,284
	<u>\$ 7,120,000</u>	<u>\$ 2,229,551</u>

**NOTE 7 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. These risks are covered by commercial insurance from independent third parties. The District has not filed any claims under this commercial coverage during the last three years.

**COMPLIANCE SECTION**

**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  
*Heritage Isle at Viera Community Development District*

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the *Heritage Isle of Viera Community Development District* (the "District") as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's financial statements and have issued our report thereon dated June 29, 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) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

**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, noncompliance with which could have a direct and material effect on the financial statements. 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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*McDermitt Davis*

Orlando, Florida  
June 29, 2023

## MANAGEMENT LETTER

Board of Supervisors  
*Heritage Isle at Viera Community Development District*

We have audited the financial statements of the *Heritage Isle at Viera Community Development District* (the "District"), as of and for the fiscal year ended September 30, 2022, and have issued our report thereon dated June 29, 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 *Government Auditing Standards*, issued by the Comptroller General of the United States and Chapter 10.550, Rules of the Auditor General.

### **Other Reporting Requirements**

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of 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 June 29, 2023, should be considered in conjunction with this management letter.

### **Prior Audit Findings**

Section 10.554(1)(i)1., Rules of the Auditor General, require that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no such findings in the preceding annual financial audit report.

### **Official Title and Legal Authority**

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. This information has been disclosed in the notes to the financial statements.

### **Financial Condition and Management**

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the District. It is management's responsibility to monitor the District's 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.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

### **Specific Information (Unaudited)**

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the District reported:

- a. The total number of District employees compensated in the last pay period of the District's fiscal year as 0.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year as 2.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as not applicable.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$5,194.

- e. The District did not have any construction projects with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1 of the fiscal year being reported.
- f. A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final budget under Section 189.016(6), Florida Statutes, as included in the general fund budget statement.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the District reported:

- a. The rate or rates of non-ad valorem special assessments imposed by the District as:

	O&M	2013A-1 Debt Service	2013A-2 Debt Service	2017 Debt Service
Villa (2013)	\$ 439.84	\$ 258.58	\$ 35.18	\$ -
Duplex (2013)	451.82	350.93	47.75	-
SF 50' (2013)	463.80	424.81	57.80	-
SF 70' (2013)	482.97	517.16	70.36	-
Condo	439.84	-	-	291.54
Villa (2005)	439.84	-	-	291.54
Duplex (2005)	463.80	-	-	478.96
SF 50' (2005)	473.39	-	-	541.44
SF 70' (2005)	482.97	-	-	583.09
Clubhouse	607.59	-	-	-

- b. The total amount of special assessments collected by or on behalf of the District as \$1,360,496.
- c. The total amount of outstanding bonds issued by the District and the terms of such bonds as disclosed in the notes.

**Additional Matters**

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate 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. In connection with our audit, we did not note any such findings.

**Purpose of this Letter**

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, the Board of Supervisors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

*McDiarmid Davis*

Orlando, Florida  
June 29, 2023



934 North Magnolia Avenue, Suite 100  
Orlando, Florida 32803  
Tel. 407-843-5406  
www.mcdermittdavis.com

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH  
THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES**

Board of Supervisors  
*Heritage Isle at Viera Community Development District*

We have examined *Heritage Isle at Viera Community Development District's* (the "District") compliance with the requirements of Section 218.415, Florida Statutes, during the year ended September 30, 2022. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the 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 and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2022.

*McDermitt Davis*

Orlando, Florida  
June 29, 2023

# Tab 8



**RESOLUTION 2023- 04**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HERITAGE ISLE AT VIERA COMMUNITY DEVELOPMENT DISTRICT REDESIGNATING THE SECRETARY OF THE DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE**

WHEREAS, the Heritage Isle at Viera Community Development District (the "District") is a local unit of special-purpose government organized and existing in accordance with Chapter 190, Florida Statutes, and situated entirely within Brevard County, Florida; and

WHEREAS, the Board of Supervisors (hereinafter the "Board") previously designated Bob Schleifer as Secretary pursuant to Resolution 2020-03; and

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

Section 1.      Scott Brizendine is appointed Secretary

Section 2.      This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED THIS 22<sup>nd</sup> DAY OF AUGUST 2023.**

**HERITAGE ISLE AT VIERA COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
**CHAIRMAN/VICE CHAIRMAN**

**ATTEST:**

\_\_\_\_\_  
**ASSISTANT SECRETARY**

## **Tab 9**

MEMORANDUM

TO: HERITAGE ISLE AT VIERA COMMUNITY DEVELOPMENT DISTRICT  
BOARD OF SUPERVISORS

FROM: WESLEY S. HABER

DATE: MARCH 13, 2023

RE: PUBLIC RECORDS RETENTION

---

The purpose of this memorandum and attached resolutions are to update and/or establish the District's Records Retention Policy, including to reflect management of transitory messages and establishment that the electronic record is considered the official record.

The District essentially has two options to ensure compliance with applicable Records Retention laws.

First, the District can adopt the Florida Records Retention Schedules modified to ensure the District is also retaining the records required by federal law and the trust indenture. This option allows for the timely destruction of records while ensuring that the District's policy is in compliance with state and federal laws. Kutak Rock has prepared a resolution that implements this option, and it is attached hereto as **Option 1**.

Second, a District can adopt the Florida Records Retention Schedules as written and adopt a policy that states that the District will not be destroying any records at this point in time, with the exception of Transitory Messages. Kutak Rock has prepared a resolution that implements this option, and it is attached hereto as **Option 2**.

It is important to note that the District could change its Records Retention policy at a later date so long as the District's amendment was consistent with the notice and hearing provisions found in Chapter 190.

# **OPTION 1**

**RESOLUTION 2023-05 A**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HERITAGE ISLE AT VIERA COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR THE APPOINTMENT OF A RECORDS MANAGEMENT LIAISON OFFICER; PROVIDING THE DUTIES OF THE RECORDS MANAGEMENT LIAISON OFFICER; ADOPTING A RECORDS RETENTION POLICY; DETERMINING THE ELECTRONIC RECORD TO BE THE OFFICIAL RECORD; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.**

**WHEREAS**, the Heritage Isle at Viera Community Development District (the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

**WHEREAS**, Chapter 190, *Florida Statutes*, authorizes the District to adopt rules to govern the administration of the District and to adopt resolutions as may be necessary for the conduct of District business; and

**WHEREAS**, Section 257.36(5), *Florida Statutes*, requires the District to establish and maintain an active and continuing program for the economical and efficient management of records and to provide for the appointment of a records management liaison officer (“Records Management Liaison Officer”); and

**WHEREAS**, the District desires for the Records Management Liaison Officer to be an employee of the District or an employee of the District Manager; and

**WHEREAS**, the District desires to authorize the District’s records custodian to appoint a Records Management Liaison Officer, which may or may not be the District’s records custodian; and

**WHEREAS**, the District desires to prescribe duties of the Records Management Liaison Officer and provide for the assignment of additional duties; and

**WHEREAS**, the District’s Board of Supervisors (“Board”) finds that it is in the best interests of the District to adopt by resolution a Records Retention Policy (the “Policy”) for immediate use and application; and

**WHEREAS**, the District desires to provide for future amendment of the Records Retention Policy.

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

**SECTION 1.** The District hereby authorizes the District’s records custodian to appoint a Records Management Liaison Officer and report such appointment to the appropriate State of Florida agencies. A Records Management Liaison Officer shall be an employee of the District or the District Manager. The Board, and the District’s records custodian, shall each have the

individual power to remove the Records Management Liaison Officer at any time for any reason. Immediately following the removal or resignation of a Records Management Liaison Officer, the District's records custodian shall appoint a replacement Records Management Liaison Officer.

**SECTION 2.** The duties of the Records Management Liaison Officer shall include the following:

- A.** Serve as the District's contact with the Florida Department of State, State Library and Archives of Florida;
- B.** Coordinate the District's records inventory;
- C.** Maintain records retention and disposition forms;
- D.** Coordinate District records management training;
- E.** Develop records management procedures consistent with the attached Records Retention Policy, as amended;
- F.** Participate in the development of the District's development of electronic record keeping systems;
- G.** Submit annual compliance statements;
- H.** Work with the Florida Department of State, State Library and Archives of Florida to establish individual retention schedules for the District, from time to time and as may be necessary; and
- I.** Such other duties as may be assigned by the Board or the District's records custodian in the future.

**SECTION 3.** The District hereby adopts as its Records Retention Policy the applicable provisions of Section 257.36(5), *Florida Statutes*, the rules adopted by the Division of Library and Information Services of the Department of State ("Division") pursuant to Section 257.36, *Florida Statutes*, and the General Records Schedules established by the Division. However, the District will retain certain records longer than required by the General Records Schedules established by the Division as set forth in **Exhibit A**. To the extent the above statute, rules or schedules are amended or supplemented in the future, the District's Records Retention Policy shall automatically incorporate such amendment or supplement provided that such automatic amendment shall not reduce the retention times set forth in **Exhibit A**. The Records Retention Policy shall remain in full force and effect until such time as the Board amends the Policy.

**SECTION 4.** In accordance with section 668.50, Florida Statutes, and section 119.01, Florida Statutes, the Board finds that the electronic record shall be considered the official record and any paper originals are hereby duplicates which may be disposed of unless required to be preserved by any applicable statute, rule or ordinance.

**SECTION 5.** If any provision of this resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

**SECTION 6.** This resolution shall become effective upon its passage; shall replace, supplant, and supersede any prior policy or resolution of the District regarding records retention; and shall remain in effect unless rescinded or repealed.

**PASSED AND ADOPTED** this 22nd day of AUGUST 2023.

ATTEST:

**HERITAGE ISLE AT VIERA COMMUNITY  
DEVELOPMENT DISTRICT**

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

\_\_\_\_\_  
Chairperson, Board of Supervisors

**Exhibit A:** District Amendments to General Records Schedules Established by the Division

## **Exhibit A**

### **District Amendments to General Records Schedules established by the Division**

#### **ADVERTISEMENTS: LEGAL (Item #25)**

The District shall retain mailed and published legal advertisements, and corresponding affidavits, relating to proceedings under uniform method of collection of debt assessments permanently. The District shall retain mailed and published legal advertisements, and corresponding affidavits, relating to the levy of assessments securing bonds for five (5) fiscal years provided applicable audits have been released, or until three (3) calendar years after related bonds are redeemed, whichever is later.

#### **AUDITS: INDEPENDENT (Item #56)**

The District shall retain the record copy of independent audits for ten (10) fiscal years or until three (3) calendar years after all related bonds are redeemed, whichever is later.

#### **DISBURSEMENT RECORDS: DETAIL (Item #340)**

The District shall retain the record copy of disbursement records relating to the use of bonds for five (5) fiscal years provided applicable audits have been released or until three (3) calendar years after related bonds are redeemed, whichever is later.

#### **DISBURSEMENT RECORDS: SUMMARY (Item #341)**

The District shall retain the record copy of disbursement records relating to the use of bonds for ten (10) fiscal years provided applicable audits have been released or until three (3) calendar years after related bonds are redeemed, whichever is later.

#### **FINANCIAL REPORTS: LOCAL GOVERNMENT ANNUAL REPORTS (Item #107)**

The District shall retain the record copy of disbursement records relating to the use of bonds for ten (10) fiscal years provided applicable audits have been released or until three (3) calendar years after all related bonds are redeemed, whichever is later.

#### **INCIDENT REPORT FILES (Item #241)**

The District shall retain incident reports for five (5) anniversary years from the date of the incident.

#### **MINUTES: OFFICIAL MEETINGS (PRELIMINARY/AUDIO RECORDINGS/VIDEO RECORDINGS (Item #4)**

The District shall retain audio recordings of board of supervisor meetings for five (5) calendar years after adoption of the official minutes.

#### **PROJECT FILES: CAPITAL IMPROVEMENT (Item #136)**

The District shall retain the record copy of project files for projects funded with bonds for ten (10) fiscal years after completion of the project provided applicable audits have been released or until three (3) calendar years after all related bonds are redeemed, whichever is later.

#### **REAL PROPERTY RECORDS: CONDEMNATION/DEMOLITION (Item #364)**

The District shall retain the record copy of project files for condemnation/demolition projects funded with bonds for five (5) anniversary years after final action or until three (3) calendar years after all related bonds are redeemed, whichever is later. The record copy of deeds and easements shall be kept permanently.

#### **REAL PROPERTY RECORDS: PROPERTY ACQUIRED (Item #172)**

The District shall retain the record copy of documents related to property acquisitions funded with bonds for three (3) fiscal years after final disposition of the property provided applicable audits have been released or until three (3) calendar years after all related bonds are redeemed, whichever is later. The record copy of deeds and easements shall be kept permanently.



# **OPTION 2**

**RESOLUTION 2023-05 B**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HERITAGE ISLE AT VIERA COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR THE APPOINTMENT OF A RECORDS MANAGEMENT LIAISON OFFICER; PROVIDING THE DUTIES OF THE RECORDS MANAGEMENT LIAISON OFFICER; ADOPTING A RECORDS RETENTION POLICY; DETERMINING THE ELECTRONIC RECORD TO BE THE OFFICIAL RECORD; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.**

**WHEREAS**, the Heritage Isle at Viera Community Development District (“District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

**WHEREAS**, Chapter 190, *Florida Statutes*, authorizes the District to adopt rules to govern the administration of the District and to adopt resolutions as may be necessary for the conduct of District business; and

**WHEREAS**, Section 257.36(5), *Florida Statutes*, requires the District to establish and maintain an active and continuing program for the economical and efficient management of records and to provide for the appointment of a records management liaison officer (“Records Management Liaison Officer”); and

**WHEREAS**, the District desires for the Records Management Liaison Officer to be an employee of the District or an employee of the District Manager; and

**WHEREAS**, the District desires to authorize the District’s records custodian to appoint a Records Management Liaison Officer, which may or may not be the District’s records custodian; and

**WHEREAS**, the District desires to prescribe duties of the Records Management Liaison Officer and provide for the assignment of additional duties; and

**WHEREAS**, the District’s Board of Supervisors (“Board”) finds that it is in the best interests of the District to adopt by resolution a Records Retention Policy (the “Policy”) for immediate use and application; and

**WHEREAS**, the District desires to provide for future amendment of the Records Retention Policy.

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

**SECTION 1.** The District hereby authorizes the District’s records custodian to appoint a Records Management Liaison Officer and report such appointment to the appropriate State of Florida agencies. A Records Management Liaison Officer shall be an employee of the District or the District Manager. The Board, and the District’s records custodian, shall each have the

individual power to remove the Records Management Liaison Officer at any time for any reason. Immediately following the removal or resignation of a Records Management Liaison Officer, the District's records custodian shall appoint a replacement Records Management Liaison Officer.

**SECTION 2.** The duties of the Records Management Liaison Officer shall include, but not be limited to, the following:

- A. Serve as the District's contact with the Florida Department of State, State Library and Archives of Florida;
- B. Coordinate the District's records inventory;
- C. Maintain records retention and disposition forms;
- D. Coordinate District records management training;
- E. Develop records management procedures consistent with the attached Records Retention Policy, as amended;
- F. Participate in the District's development of electronic record keeping systems.
- G. Submit annual compliance statements;
- H. Work with the Florida Department of State, State Library and Archives of Florida to establish individual retention schedules for the District, from time to time and as may be necessary; and
- I. Such other duties as may be assigned by the Board or the District's records custodian in the future.

**SECTION 3.** The District hereby adopts as its Records Retention Policy the applicable provisions of Section 257.36(5), *Florida Statutes*, the rules adopted by the Division of Library and Information Services of the Department of State ("Division") pursuant to Section 257.36, *Florida Statutes*, and the General Records Schedules established by the Division. However, the District hereby extends the minimum retention guidelines contained in the General Records Schedules so that the District will retain all public records relating to District business until the Board of Supervisors amends the Records Retention Policy to address the disposition of the same. Notwithstanding the foregoing, the District shall only retain Transitory Messages until the Transitory Message is obsolete, superseded or administrative value is lost in accordance with *the General Records Schedule for State and Local Government Agencies, Item #146*, as incorporated by reference in Rule 1B-24.003(1)(a), Florida Administrative Code. To the extent the above statute, rules, or schedules are amended or supplemented in the future, the District's Records Retention Policy shall automatically incorporate such amendment or supplement provided that such automatic change does not permit the disposition of District records without further action of the Board. The Records Retention Policy shall remain in full force and effect until such time as the Board amends the Policy.

**SECTION 4.** In accordance with section 668.50, Florida Statutes, and section 119.01, Florida Statutes, the Board finds that the electronic record shall be considered the official record and any paper originals are hereby duplicates which may be disposed of unless required to be preserved by any applicable statute, rule or ordinance.

**SECTION 5.** If any provision of this resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

**SECTION 6.** This resolution shall become effective upon its passage; shall replace, supplant, and supersede any prior policy or resolution of the District regarding records retention; and shall remain in effect unless rescinded or repealed.

**PASSED AND ADOPTED** this 22nd day of AUGUST 2023.

ATTEST:

**HERITAGE ISLE AT VIERA COMMUNITY  
DEVELOPMENT DISTRICT**

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

\_\_\_\_\_  
Chairperson, Board of Supervisors

**Composite Exhibit A:** General Records Schedules, GS1-SL and GS3

**Composite Exhibit A**

**General Records Schedules Established by the Division (GS1-SL and GS3)**

*[attach, if Option 2 adopted]*

# Tab 10

## RESOLUTION 2023-06

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

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

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

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

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

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

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

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

### **SECTION 1. BUDGET**

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

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

**SECTION 2. APPROPRIATIONS**

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

TOTAL GENERAL FUND	\$_____
DEBT SERVICE FUND – SERIES 2013A-1	\$_____
DEBT SERVICE FUND – SERIES 2013A-2	\$_____
DEBT SERVICE FUND – SERIES 2017	\$_____
TOTAL ALL FUNDS	\$_____

**SECTION 3. BUDGET AMENDMENTS**

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

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.



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

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

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

**PASSED AND ADOPTED THIS 22<sup>ND</sup> DAY OF AUGUST, 2023.**

ATTEST:

**HERITAGE ISLE AT VIERA COMMUNITY  
DEVELOPMENT DISTRICT**

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

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

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

**Exhibit A:** Fiscal Year 2023/2024 Budget

## Exhibit A

Fiscal Year 2023/2024 Budget



Rizzetta & Company

# Heritage Isle at Viera Community Development District

<https://heritageisleatvieracdd.org>

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**Approved Proposed  
Budget for  
Fiscal Year 2023/2024**

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**Proposed Budget**  
**Heritage Isle at Viera Community Development District**  
**Fiscal Year 2023/2024**

	Chart of Accounts Classification	Actual YTD through 06/30/23	Projected Annual Totals 2022/2023	Annual Budget for 2022/2023	Projected Budget variance for 2022/2023	Budget for 2023/2024	Budget Increase (Decrease) vs 2022/2023	Comments
1	<b>REVENUES</b>							
2								
3	<b>Special Assessments</b>							
4	Tax Roll	\$ 788,320	\$ 788,320	\$ 788,320	\$ -	\$ 831,397	\$ 43,077	
5								
6	<b>TOTAL REVENUES</b>	<b>\$ 788,320</b>	<b>\$ 788,320</b>	<b>\$ 788,320</b>	<b>\$ -</b>	<b>\$ 831,397</b>	<b>\$ 43,077</b>	
7								
8	Annual 20 Year Street Lease - Prepaid	\$ -	\$ 7,907	\$ 7,907	\$ -	\$ 7,907	\$ -	
9								
10	<b>TOTAL REVENUES AND BALANCE FORWARD</b>	<b>\$ 788,320</b>	<b>\$ 846,227</b>	<b>\$ 796,227</b>	<b>\$ 50,000</b>	<b>\$ 839,304</b>	<b>\$ 43,077</b>	
11								
12	<b>EXPENDITURES - ADMINISTRATIVE</b>							
13								
14	<b>Legislative</b>							
15	Supervisor Fees	\$ 4,600	\$ 5,600	\$ 6,000	\$ 400	\$ 6,000	\$ -	Assumes 6 regular BOS meetings annually
16	<b>Financial &amp; Administrative</b>							
17	Administrative Services	\$ 4,844	\$ 6,459	\$ 6,458	\$ -	\$ 6,717	\$ 259	
18	District Management	\$ 27,448	\$ 36,597	\$ 36,598	\$ -	\$ 38,062	\$ 1,464	
19	District Engineer	\$ 7,120	\$ 9,493	\$ 15,000	\$ 5,507	\$ 15,000	\$ -	
20	Disclosure Report	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ -	
21	Trustees Fees	\$ 7,750	\$ 7,750	\$ 7,750	\$ -	\$ 7,750	\$ -	
22	Assessment Roll	\$ 5,460	\$ 5,460	\$ 5,460	\$ -	\$ 5,678	\$ 218	
23	Financial & Revenue Collections	\$ 4,095	\$ 5,460	\$ 5,460	\$ -	\$ 5,678	\$ 218	
24	Accounting Services	\$ 16,243	\$ 21,657	\$ 21,657	\$ -	\$ 22,523	\$ 866	
25	Auditing Services	\$ -	\$ 3,800	\$ 4,100	\$ 300	\$ 4,100	\$ -	
26	Arbitrage Rebate Calculation	\$ -	\$ 1,050	\$ 1,050	\$ -	\$ 1,050	\$ -	2 Reports for 2 Bond Series 2013 & 2017
27	Public Officials Liability Insurance	\$ 3,038	\$ 3,038	\$ 3,391	\$ 353	\$ 3,391	\$ -	
28	Legal Advertising	\$ 2,490	\$ 3,500	\$ 3,500	\$ -	\$ 3,500	\$ -	
29	Dues, Licenses & Fees	\$ 175	\$ 175	\$ 175	\$ -	\$ 175	\$ -	
30	Miscellaneous Fees	\$ 883	\$ 882	\$ 885	\$ 3	\$ 885	\$ -	
31	ADA Website & Compliance	\$ 2,653	\$ 3,537	\$ 5,000	\$ 1,463	\$ 2,738	\$ (2,262)	Per YTD Services and Agreements
32	<b>Legal Counsel</b>							
33	District Counsel	\$ 8,463	\$ 11,284	\$ 21,000	\$ 9,716	\$ 21,000	\$ -	
34								
35	<b>Administrative Subtotal</b>	<b>\$ 97,262</b>	<b>\$ 127,743</b>	<b>\$ 145,484</b>	<b>\$ 17,741</b>	<b>\$ 146,247</b>	<b>\$ 763</b>	
36								
37	<b>EXPENDITURES - FIELD OPERATIONS</b>							
38								
39	<b>Electric Utility Services</b>							
40	Utility Services	\$ 35,987	\$ 47,983	\$ 38,465	\$ (9,518)	\$ 38,465	\$ -	

**Proposed Budget**  
**Heritage Isle at Viera Community Development District**  
**Fiscal Year 2023/2024**

	Chart of Accounts Classification	Actual YTD through 06/30/23	Projected Annual Totals 2022/2023	Annual Budget for 2022/2023	Projected Budget variance for 2022/2023	Budget for 2023/2024	Budget Increase (Decrease) vs 2022/2023	Comments
41	Street Lights	\$ 47,937	\$ 63,916	\$ 71,825	\$ 7,909	\$ 71,825	\$ -	
42	Amortization - 20 Yr Street Light Lease	\$ -	\$ 7,907	\$ 7,907	\$ -	\$ 7,907	\$ -	Street Light (North end of Legacy) Annual amount on 20 year lease
43	<b>Stormwater Control</b>							
44	Aquatic Maintenance	\$ 26,317	\$ 35,089	\$ 35,360	\$ 271	\$ 35,360	\$ -	
45	Fountain Service Repairs & Maintenance	\$ 753	\$ 2,500	\$ 5,000	\$ 2,500	\$ 5,000	\$ -	Quarterly service and misc. repairs.
46	Stormwater System Maintenance	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	
47	<b>Other Physical Environment</b>							
48	General Liability & Property Insurance	\$ 8,478	\$ 8,478	\$ 9,327	\$ 849	\$ 12,000	\$ 2,673	Adjusted Based Projections.
49	Landscape Maintenance	\$ 140,721	\$ 205,510	\$ 211,083	\$ 5,573	\$ 268,000	\$ 56,917	Est. of New FY 24 Agreement, Including Tree Pruning Palms
50	Landscape Mulch	\$ 39,437	\$ 39,437	\$ 60,000	\$ 20,563	\$ 50,000	\$ (10,000)	Est. for 900 cubic yards
51	Irrigation Repairs	\$ 25,464	\$ 33,952	\$ 65,500	\$ 31,548	\$ 65,500	\$ -	
52	Landscape Replacement Plants, Annuals, Shrubs, Trees	\$ 37,055	\$ 49,407	\$ 50,000	\$ 593	\$ 50,000	\$ -	
53	Field Services	\$ 5,850	\$ 7,800	\$ 8,400	\$ 600	\$ 9,000	\$ 600	
54	<b>Road &amp; Street Facilities</b>							
55	Sidewalk Repair	\$ 7,322	\$ 9,763	\$ 25,000	\$ 15,237	\$ 25,000	\$ -	
56	Sidewalk Pressure Washing	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	New Line - Separated from Line 61
57	<b>Parks &amp; Recreation</b>							
58	Infrastructure Annual Inspection	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	
59	Pedestrian Bridge Maintenance	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	
60	<b>Contingency</b>							
61	Miscellaneous Contingency	\$ 9,432	\$ 12,576	\$ 42,876	\$ 30,300	\$ 20,000	\$ (22,876)	Funds moved to New Line 56
62								
63	<b>Field Operations Subtotal</b>	<b>\$ 384,753</b>	<b>\$ 524,317</b>	<b>\$ 650,743</b>	<b>\$ 126,426</b>	<b>\$ 693,057</b>	<b>\$ 42,314</b>	
64								
65								
66	<b>TOTAL EXPENDITURES</b>	<b>\$ 482,015</b>	<b>\$ 652,060</b>	<b>\$ 796,227</b>	<b>\$ 144,167</b>	<b>\$ 839,304</b>	<b>\$ 43,077</b>	
67								
68	<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ 306,305</b>	<b>\$ 194,167</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	



## Debt Service

Fiscal Year 2023/2024

Chart of Accounts Classification	Series 2013A-1	Series 2013A-2	Series 2017	Budget for 2023/2024
<b>REVENUES</b>				
Special Assessments				
Net Special Assessments <sup>(1)</sup>	\$276,451.94	\$37,613.76	\$348,398.06	\$662,463.77
<b>TOTAL REVENUES</b>	<b>\$276,451.94</b>	<b>\$37,613.76</b>	<b>\$348,398.06</b>	<b>\$662,463.77</b>
<b>EXPENDITURES</b>				
<b>Administrative</b>				
Financial & Administrative				
Debt Service Obligation	\$276,451.94	\$37,613.76	\$348,398.06	\$662,463.77
<b>Administrative Subtotal</b>	<b>\$276,451.94</b>	<b>\$37,613.76</b>	<b>\$348,398.06</b>	<b>\$662,463.77</b>
<b>TOTAL EXPENDITURES</b>	<b>\$276,451.94</b>	<b>\$37,613.76</b>	<b>\$348,398.06</b>	<b>\$662,463.77</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Brevard County Collection Costs (2%) and Early Payment Discounts (4%):

6.0%

**Gross assessments****\$704,433.52**<sup>(1)</sup> Maximum Annual Debt Service less Prepaid Assessments received.**Notes:**

Tax Roll County Collection Costs and Early Payment discount is 6% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.



HERITAGE ISLE AT VIERA COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2023/2024 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE

2023/2024 O&M Budget		\$1,026,397.00
Collection Cost @	2%	\$21,838.23
Early Payment Discount @	4%	\$43,676.47
2023/2024 Total		<u>\$1,091,911.70</u>
2022/2023 O&M Budget		\$938,320.10
2023/2024 O&M Budget		\$1,026,397.00
Total Difference		<u><u>\$88,076.90</u></u>

	PER UNIT ANNUAL ASSESSMENT		Proposed Increase / Decrease	
	2022/2023	2023/2024	\$	%
Debt Service - Villa (Series 2013A-1/A-2)	\$293.76	\$293.76	\$0.00	0.00%
Operations/Maintenance - Villa	\$601.44	\$645.89	\$44.45	7.39%
<b>Total</b>	<b>\$895.20</b>	<b>\$939.65</b>	<b>\$44.45</b>	<b>4.97%</b>
Debt Service - Duplex (Series 2013A-1/A-2)	\$398.68	\$398.68	\$0.00	0.00%
Operations/Maintenance - Duplex	\$613.42	\$666.29	\$52.87	8.62%
<b>Total</b>	<b>\$1,012.10</b>	<b>\$1,064.97</b>	<b>\$52.87</b>	<b>5.22%</b>
Debt Service - SF 50' (Series 2013A-1/A-2)	\$482.61	\$482.61	\$0.00	0.00%
Operations/Maintenance - SF 50'	\$625.40	\$686.69	\$61.29	9.80%
<b>Total</b>	<b>\$1,108.01</b>	<b>\$1,169.30</b>	<b>\$61.29</b>	<b>5.53%</b>
Debt Service - SF 70' (Series 2013A-1/A-2)	\$587.52	\$587.52	\$0.00	0.00%
Operations/Maintenance - SF 70'	\$644.57	\$719.33	\$74.76	11.60%
<b>Total</b>	<b>\$1,232.09</b>	<b>\$1,306.85</b>	<b>\$74.76</b>	<b>6.07%</b>
Debt Service - Condo (Series 2017)	\$291.54	\$291.54	\$0.00	0.00%
Operations/Maintenance - Condo	\$601.44	\$645.89	\$44.45	7.39%
<b>Total</b>	<b>\$892.98</b>	<b>\$937.43</b>	<b>\$44.45</b>	<b>4.98%</b>
Debt Service - Villa (Series 2017)	\$291.54	\$291.54	\$0.00	0.00%
Operations/Maintenance - Villa	\$601.44	\$645.89	\$44.45	7.39%
<b>Total</b>	<b>\$892.98</b>	<b>\$937.43</b>	<b>\$44.45</b>	<b>4.98%</b>
Debt Service - SF 50' (Series 2017)	\$478.96	\$478.96	\$0.00	0.00%
Operations/Maintenance - SF 50'	\$625.40	\$686.69	\$61.29	9.80%
<b>Total</b>	<b>\$1,104.36</b>	<b>\$1,165.65</b>	<b>\$61.29</b>	<b>5.55%</b>
Debt Service - SF 60' (Series 2017)	\$541.44	\$541.44	\$0.00	0.00%
Operations/Maintenance - SF 60'	\$634.99	\$703.01	\$68.02	10.71%
<b>Total</b>	<b>\$1,176.43</b>	<b>\$1,244.45</b>	<b>\$68.02</b>	<b>5.78%</b>
Debt Service - SF 70' (Series 2017)	\$583.09	\$583.09	\$0.00	0.00%
Operations/Maintenance - SF 70'	\$644.57	\$719.33	\$74.76	11.60%

<b>Total</b>	<b>\$1,227.66</b>	<b>\$1,302.42</b>	<b>\$74.76</b>	<b>6.09%</b>
<b>Debt Service - Clubhouse</b>	\$0.00	\$0.00	\$0.00	0.00%
<b>Operations/Maintenance - Clubhouse</b>	\$769.19	\$931.48	\$162.29	21.10%
<b>Total</b>	<b>\$769.19</b>	<b>\$931.48</b>	<b>\$162.29</b>	<b>21.10%</b>

HERITAGE ISLE AT VIERA COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2023/2024 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE

ALLOCATION OF O&M ASSESSMENT

LOT SIZE	UNITS ASSESSED		
	O&M	2013A-1 / A-2 DEBT SERVICE <sup>(1) (2)</sup>	2017 DEBT SERVICE <sup>(1) (2)</sup>
Villa (2013)	82	81	0
Duplex (2013)	146	146	0
SF 50' (2013)	371	369	0
SF 70' (2013)	128	126	0
Condo	120	0	119
Villa (2005)	254	0	253
SF 50' (2005)	227	0	227
SF 60' (2005)	215	0	215
SF 70' (2005)	63	0	63
Clubhouse	1	0	0
<b>TOTAL</b>	<b>1607</b>	<b>722</b>	<b>877</b>

BUDGET					BUDGET					
COLLECTION COST @ 2.0%					COLLECTION COSTS @ 2.0%					
EARLY PAYMENT DISCOUNT @ 4.0%					EARLY PAYMENT DISCOUNT @ 4.0%					
O&M ASSESSMENT					O&M ASSESSMENT					
EAU FACTOR	TOTAL EAU's	% TOTAL EAU's	TOTAL BUDGET	Per Unit O&M	EAU FACTOR	TOTAL EAU's	% TOTAL EAU's	TOTAL BUDGET	Per Unit O&M	
1.00	82.00	5.10%	\$49,617.39	\$605.09	0.50	41.00	2.80%	\$3,345.49	\$40.80	
1.00	146.00	9.09%	\$88,343.15	\$605.09	0.75	109.50	7.47%	\$8,934.91	\$61.20	
1.00	371.00	23.09%	\$224,488.43	\$605.09	1.00	371.00	25.33%	\$30,272.61	\$81.60	
1.00	128.00	7.97%	\$77,451.53	\$605.09	1.40	179.20	12.23%	\$14,622.24	\$114.24	
1.00	120.00	7.47%	\$72,610.81	\$605.09	0.50	60.00	4.10%	\$4,895.84	\$40.80	
1.00	254.00	15.81%	\$153,692.88	\$605.09	0.50	127.00	8.67%	\$10,362.86	\$40.80	
1.00	227.00	14.13%	\$137,355.45	\$605.09	1.00	227.00	15.50%	\$18,522.59	\$81.60	
1.00	215.00	13.38%	\$130,094.37	\$605.09	1.20	258.00	17.61%	\$21,052.11	\$97.92	
1.00	63.00	3.92%	\$38,120.68	\$605.09	1.40	88.20	6.02%	\$7,196.88	\$114.24	
1.00	1.00	0.06%	\$605.09	\$605.09	4.00	4.00	0.27%	\$326.39	\$326.39	
<b>TOTAL</b>	<b>1607.00</b>	<b>100.00%</b>	<b>\$972,379.79</b>		<b>1464.90</b>	<b>100.00%</b>	<b>\$119,531.91</b>			
			<b>(\$58,342.79)</b>					<b>(\$7,171.91)</b>		
<b>Net Revenue to be Collected</b>			<b>\$914,037.00</b>					<b>\$112,360.00</b>		

PER LOT ANNUAL ASSESSMENT				
TOTAL O&M PER UNIT	2013A-1 DEBT SERVICE <sup>(3)</sup>	2013A-2 DEBT SERVICE <sup>(3)</sup>	2017 DEBT SERVICE <sup>(3)</sup>	TOTAL <sup>(4)</sup>
\$645.89	\$258.58	\$35.18	\$0.00	\$939.65
\$666.29	\$350.93	\$47.75	\$0.00	\$1,064.97
\$686.69	\$424.81	\$57.80	\$0.00	\$1,169.30
\$719.33	\$517.16	\$70.36	\$0.00	\$1,306.85
\$645.89	\$0.00	\$0.00	\$291.54	\$937.43
\$645.89	\$0.00	\$0.00	\$291.54	\$937.43
\$686.69	\$0.00	\$0.00	\$478.96	\$1,165.65
\$703.01	\$0.00	\$0.00	\$541.44	\$1,244.45
\$719.33	\$0.00	\$0.00	\$583.09	\$1,302.42
\$931.48	\$0.00	\$0.00	\$0.00	\$931.48

LESS: Brevard County Collection Costs (2%) and Early Payment Discounts (4%):

Net Revenue to be Collected

<sup>(1)</sup> Reflects 2 (two) Series 2017 prepayments, 2 (two) Series 2013 prepayments and 3 (three) prepayments prior to Series 2004 refunding.

<sup>(2)</sup> Reflects the number of total lots with Series 2017, Series 2013A-1 and Series 2013A-2 debt outstanding.

<sup>(3)</sup> Annual debt service assessment per lot adopted in connection with the Series 2017, Series 2013A-1 and Series 2013A-2 bond issues. Annual assessment includes principal, interest, Brevard County collection costs and early payment discounts.

<sup>(4)</sup> Annual assessment that will appear on November 2023 Brevard County property tax bill. Amount shown includes all applicable county collection costs and early payment discounts (up to 4% if paid early).

**GENERAL FUND BUDGET**  
**ACCOUNT CATEGORY DESCRIPTION**

The General Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all General Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

**REVENUES:**

**Interest Earnings:** The District may earn interest on its monies in the various operating accounts.

**Tax Roll:** The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County’s Tax Roll, to be collected with the County’s Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

**Off Roll:** For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

**Miscellaneous Revenues:** The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

**Facilities Rentals:** The District may receive monies for the rental of certain facilities by outside sources, for such items as office space, snack bar/restaurants etc.

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**EXPENDITURES – ADMINISTRATIVE:**

**Supervisor Fees:** The District may compensate its supervisors within the appropriate statutory limits of \$200.00 maximum per meeting within an annual cap of \$4,800.00 per supervisor.

**Administrative Services:** The District will incur expenditures for the day to today operation of District matters. These services include support for the District Management function, recording and preparation of meeting minutes, records retention and maintenance in accordance with Chapter 119, Florida Statutes, and the District's adopted Rules of Procedure, preparation and delivery of agenda, overnight deliveries, facsimiles and phone calls.

**District Management:** The District as required by statute, will contract with a firm to provide for management and administration of the District's day to day needs. These services include the conducting of board meetings, workshops, overall administration of District functions, all required state and local filings, preparation of annual budget, purchasing, risk management, preparing various resolutions and all other secretarial duties requested by the District throughout the year is also reflected in this amount.

**District Engineer:** The District's engineer provides general engineering services to the District. Among these services are attendance at and preparation for monthly board meetings, review of construction invoices and all other engineering services requested by the district throughout the year.

**Disclosure Report:** The District is required to file quarterly and annual disclosure reports, as required in the District's Trust Indenture, with the specified repositories. This is contracted out to a third party in compliance with the Trust Indenture.

**Trustee's Fees:** The District will incur annual trustee's fees upon the issuance of bonds for the oversight of the various accounts relating to the bond issues.

**Assessment Roll:** The District will contract with a firm to maintain the assessment roll and annually levy a Non-Ad Valorem assessment for operating and debt service expenses.

**Financial & Revenue Collections:** Services include all functions necessary for the timely billing and collection and reporting of District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. These services include, but are not limited to, assessment roll preparation and certification, direct billings and funding request processing as well as responding to property owner questions regarding District assessments. This line item also includes the fees incurred for a Collection Agent to collect the funds for the principal and interest payment for its short-term bond issues and any other bond related collection needs. These funds are collected as prescribed in the Trust Indenture. The Collection Agent also provides for the release of liens on property after the full collection of bond debt levied on particular properties.

**Accounting Services:** Services include the preparation and delivery of the District's financial statements in accordance with Governmental Accounting Standards, accounts payable and accounts receivable functions, asset tracking, investment tracking, capital program administration and requisition processing, filing of annual reports required by the State of Florida and monitoring of trust account activity.

**Auditing Services:** The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting firm, once it reaches certain revenue and expenditure levels, or has issued bonds and incurred debt.

**Arbitrage Rebate Calculation:** The District is required to calculate the interest earned from bond proceeds each year pursuant to the Internal Revenue Code of 1986. The Rebate Analyst is required to verify that the District has not received earnings higher than the yield of the bonds.

**Public Officials Liability Insurance:** The District will incur expenditures for public officials' liability insurance for the Board and Staff.

**Legal Advertising:** The District will incur expenditures related to legal advertising. The items for which the District will advertise include, but are not limited to meeting schedules, special meeting notices, and public hearings, bidding etc. for the District based on statutory guidelines

**Bank Fees:** The District will incur bank service charges during the year.

**Dues, Licenses & Fees:** The District is required to pay an annual fee to the Department of Economic Opportunity, along with other items which may require licenses or permits, etc.

**Miscellaneous Fees:** The District could incur miscellaneous throughout the year, which may not fit into any standard categories.

**Website Hosting, Maintenance and Email:** The District may incur fees as they relate to the development and ongoing maintenance of its own website along with possible email services if requested.

**District Counsel:** The District's legal counsel provides general legal services to the District. Among these services are attendance at and preparation for monthly board meetings, review of operating and maintenance contracts and all other legal services requested by the district throughout the year.

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## **EXPENDITURES - FIELD OPERATIONS:**

**Security Services and Patrols:** The District may wish to contract with a private company to provide security for the District.

**Streetlights:** The District may have expenditures relating to streetlights throughout the community. These may be restricted to main arterial roads or in some cases to all streetlights within the District's boundaries.

**Garbage - Recreation Facility:** The District will incur expenditures related to the removal of garbage and solid waste.

**Water-Sewer Utility Services:** The District will incur water/sewer utility expenditures related to district operations.

**Aquatic Maintenance:** Expenses related to the care and maintenance of the lakes and ponds for the control of nuisance plant and algae species.

**Fountain Service Repairs & Maintenance:** The District may incur expenses related to maintaining the fountains within throughout the Parks & Recreational areas

**General Liability Insurance:** The District will incur fees to insure items owned by the District for its general liability needs

**Property Insurance:** The District will incur fees to insure items owned by the District for its property needs

**Entry and Walls Maintenance:** The District will incur expenditures to maintain the entry monuments and the fencing.

**Landscape Maintenance:** The District will incur expenditures to maintain the rights-of-way, median strips, recreational facilities including pond banks, entryways, and similar planting areas within the District. These services include but are not limited to monthly landscape maintenance, fertilizer, pesticides, annuals, mulch, and irrigation repairs.

**Irrigation Maintenance:** The District will incur expenditures related to the maintenance of the irrigation systems.

**Irrigation Repairs:** The District will incur expenditures related to repairs of the irrigation systems.

**Landscape Replacement:** Expenditures related to replacement of turf, trees, shrubs etc.

**Field Services:** The District may contract for field management services to provide landscape maintenance oversight.

**Miscellaneous Fees:** The District may incur miscellaneous expenses that do not readily fit into defined categories in field operations.

**Sidewalk Repair & Maintenance:** Expenses related to sidewalks located in the right of way of streets the District may own if any.

**General Liability Insurance:** The District will incur fees to insure items owned by the District for its general liability needs

**Property Insurance:** The District will incur fees to insure items owned by the District for its property needs

**Entry and Walls Maintenance:** The District will incur expenditures to maintain the entry monuments and the fencing.

**Landscape Maintenance:** The District will incur expenditures to maintain the rights-of-way, median strips, recreational facilities including pond banks, entryways, and similar planting areas within the District. These services include but are not limited to monthly landscape maintenance, fertilizer, pesticides, annuals, mulch, and irrigation repairs.

**Irrigation Maintenance:** The District will incur expenditures related to the maintenance of the irrigation systems.

**Irrigation Repairs:** The District will incur expenditures related to repairs of the irrigation systems.

**Landscape Replacement:** Expenditures related to replacement of turf, trees, shrubs etc.

**Field Services:** The District may contract for field management services to provide landscape maintenance oversight.

**Miscellaneous Fees:** The District may incur miscellaneous expenses that do not readily fit into defined categories in field operations.

**Sidewalk Repair & Maintenance:** Expenses related to sidewalks located in the right of way of streets the District may own if any.



**Employees - Salaries:** The District may incur expenses for employees/staff members needed for the recreational facilities such as Clubhouse Staff.

**Employees - P/R Taxes:** This is the employer's portion of employment taxes such as FICA etc.

**Employee - Workers' Comp:** Fees related to obtaining workers compensation insurance.

**Management Contract:** The District may contract with a firm to provide for the oversight of its recreation facilities.

**Maintenance & Repair:** The District may incur expenses to maintain its recreation facilities.

**Facility Supplies:** The District may have facilities that required various supplies to operate.

**Gate Maintenance & Repairs:** Any ongoing gate repairs and maintenance would be included in this line item.

**Telephone, Fax, Internet:** The District may incur telephone, fax and internet expenses related to the recreational facilities.

**Office Supplies:** The District may have an office in its facilities which require various office related supplies.

**Clubhouse - Facility Janitorial Service:** Expenses related to the cleaning of the facility and related supplies.

**Pool Service Contract:** Expenses related to the maintenance of swimming pools and other water features.

**Pool Repairs:** Expenses related to the repair of swimming pools and other water features.

**Security System Monitoring & Maintenance:** The District may wish to install a security system for the clubhouse

**Clubhouse Miscellaneous Expense:** Expenses which may not fit into a defined category in this section of the budget

**Athletic/Park Court/Field Repairs:** Expense related to any facilities such as tennis, basketball etc.

**Trail/Bike Path Maintenance:** Expenses related to various types of trail or pathway systems the District may own, from hard surface to natural surfaces.

**Special Events:** Expenses related to functions such as holiday events for the public enjoyment

**Miscellaneous Fees:** Monies collected and allocated for fees that the District could incur throughout the year, which may not fit into any standard categories.

**Miscellaneous Contingency:** Monies collected and allocated for expenses that the District could incur throughout the year, which may not fit into any standard categories.

**Capital Outlay:** Monies collected and allocated for various projects as they relate to public improvements.

## RESERVE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The Reserve Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Reserve Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

### REVENUES:

**Tax Roll:** The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

**Off Roll:** For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

**Developer Contributions:** The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

**Miscellaneous Revenues:** The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

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### EXPENDITURES:

**Capital Reserve:** Monies collected and allocated for the future repair and replacement of various capital improvements such as club facilities, swimming pools, athletic courts, roads, etc.

**Capital Outlay:** Monies collected and allocated for various projects as they relate to public improvements.

## DEBT SERVICE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The Debt Service Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Debt Service Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

### REVENUES:

**Special Assessments:** The District may levy special assessments to repay the debt incurred by the sale of bonds to raise working capital for certain public improvements. The assessments may be collected in the same fashion as described in the Operations and Maintenance Assessments.

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### EXPENDITURES – ADMINISTRATIVE:

**Bank Fees:** The District may incur bank service charges during the year.

**Debt Service Obligation:** This would a combination of the principal and interest payment to satisfy the annual repayment of the bond issue debt.

# **Tab 11**

RESOLUTION 2023-07

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

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

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

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

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

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

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

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

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

**WHEREAS**, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2023/2024; and

**WHEREAS**, Chapter 197, *Florida Statutes*, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector ("**Uniform Method**"), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

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

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

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

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

**SECTION 2. ASSESSMENT IMPOSITION.** Pursuant to Chapter 190, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District, and in accordance with **Exhibits "A" and "B."** The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.

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

**SECTION 4. ASSESSMENT ROLL.** The Assessment Roll, attached to this Resolution as **Exhibit "B,"** is hereby certified to the County Tax Collector and shall be collected by the County

Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

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

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

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

**PASSED AND ADOPTED** this 22<sup>nd</sup> day of August, 2023.

ATTEST:

**HERITAGE ISLE AT VIERA COMMUNITY  
DEVELOPMENT DISTRICT**

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

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

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

**Exhibit A:** Budget  
**Exhibit B:** Assessment Roll

## **Tab 12**



**FOURTH ADDENDUM TO THE CONTRACT FOR  
DISTRICT MANAGEMENT SERVICES**

---

This Fourth Addendum to the Contract for District Management Services (this “**Addendum**”), is made and entered into as of the 1<sup>st</sup> day of October, 2023 (the “**Effective Date**”), by and between **Heritage Isle at Viera Community Development District**, a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes, located in Brevard County, Florida (the “**District**”), and **Rizzetta & Company, Inc.**, a Florida corporation (the “**Consultant**”).

**RECITALS**

**WHEREAS**, the District and the Consultant entered into the Contract for District Management Services dated October 1, 2018 (the “**Contract**”), incorporated by reference herein; and

**WHEREAS**, the District and the Consultant desire to amend the Schedule of Fees section of the Contract as further described in this Addendum; and

**WHEREAS**, the District and the Consultant each has the authority to execute this Addendum and to perform its obligations and duties hereunder, and each party has satisfied all conditions precedent to the execution of this Addendum so that this Addendum constitutes a legal and binding obligation of each party hereto.

**NOW, THEREFORE**, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which is hereby acknowledged, the District and the Consultant agree to the changes to amend the Schedule of Fees attached.

The amended Schedule of Fees are hereby ratified and confirmed. All other terms and conditions of the Contract remain in full force and effect.

**IN WITNESS WHEREOF** the undersigned have executed this Addendum as of the Effective Date.

*(Remainder of this page is left blank intentionally)*

Therefore, the Consultant and the District each intend to enter this Addendum, understand the terms set forth herein, and hereby agree to those terms.

**ACCEPTED BY:**

**RIZZETTA & COMPANY, INC.**

BY: \_\_\_\_\_

PRINTED NAME: William J. Rizzetta

TITLE: President

DATE: \_\_\_\_\_

**HERITAGE ISLE AT VIERA COMMUNITY DEVELOPMENT DISTRICT**

BY: \_\_\_\_\_

PRINTED NAME: \_\_\_\_\_

TITLE: Chairman/Vice Chairman

DATE: \_\_\_\_\_

**ATTEST:**

\_\_\_\_\_  
Vice Chairman/Assistant Secretary  
Board of Supervisors

\_\_\_\_\_  
Print Name

### Schedule of Fees

**STANDARD ON-GOING SERVICES:**

Standard On-Going Services will be billed in advance monthly pursuant to the following schedule:

	<b>MONTHLY</b>	<b>ANNUALLY</b>
Management:	\$3,171.83	\$38,062
Administrative:	\$559.75	\$6,717
Accounting:	\$1,876.92	\$22,523
Financial & Revenue Collections:	\$473.17	\$5,678
Assessment Roll <sup>(1)</sup>		\$5,678
<b>Total Standard On-Going Services:</b>	<b>\$6,081.67</b>	<b>\$78,658</b>

(1) Assessment Roll is paid in one lump-sum at the time the roll is completed.

<b>ADDITIONAL SERVICES:</b>	<b>FREQUENCY</b>	<b>RATE</b>
Extended and Continued Meetings	Hourly	\$ 180.25
Additional Meetings (includes meeting prep, attendance and drafting of minutes)	Hourly	\$ 180.25
Estoppel Requests (billed to requestor):		
One Lot (on tax roll)	Per Occurrence	\$ 100
Two+ Lots (on tax roll)	Per Occurrence	\$ 125
One Lot (direct billed by the District)	Per Occurrence	\$ 100
Two–Five Lots (direct billed by the District)	Per Occurrence	\$ 150
Six-Nine Lots (direct billed by the District)	Per Occurrence	\$ 200
Ten+ Lots (direct billed by the District)	Per Occurrence	\$ 250
Long Term Bond Debt Payoff Requests	Per Occurrence	\$ 100/Lot
Two+ Lots	Per Occurrence	Upon Request
Short Term Bond Debt Payoff Requests & Long Term Bond Debt Partial Payoff Requests		
One Lot	Per Occurrence	\$ 125
Two – Five Lots	Per Occurrence	\$ 200
Six – Ten Lots	Per Occurrence	\$ 300
Eleven – Fifteen Lots	Per Occurrence	\$ 400
Sixteen+ Lots	Per Occurrence	\$ 500
Special Assessment Allocation Report	Per Occurrence	Upon Request
True-Up Analysis/Report	Per Occurrence	Upon Request
Re-Financing Analysis	Per Occurrence	Upon Request
Bond Validation Testimony	Per Occurrence	Upon Request
Bond Issue Certifications/Closing Documents	Per Occurrence	Upon Request
Electronic communications/E-blasts	Per Occurrence	Upon Request
Special Information Requests	Hourly	Upon Request
Amendment to District Boundary	Hourly	Upon Request
Grant Applications	Hourly	Upon Request
Escrow Agent	Hourly	Upon Request
Continuing Disclosure/Representative/Agent	Annually	Upon Request
Community Mailings	Per Occurrence	Upon Request
Response to Extensive Public Records Requests	Hourly	Upon Request
Litigation Support Services	Hourly	Upon Request

### **PUBLIC RECORDS REQUESTS FEES:**

Public Records Requests will be billed hourly to the District pursuant to the current hourly rates shown below:

<b>JOB TITLE:</b>	<b>HOURLY RATE:</b>
Regional Manager	\$ 52.00
District Manager	\$ 40.00
Accounting & Finance Staff	\$ 28.00
Administrative Support Staff	\$ 21.00

**LITIGATION SUPPORT SERVICES:**

Litigation Support Services will be billed hourly to the District pursuant to the current hourly rates shown below:

<b>JOB TITLE:</b>	<b>HOURLY RATE:</b>
President	\$ 300.00
Chief Financial Officer	\$ 250.00
Vice President	\$ 225.00
Regional District Manager	\$ 200.00
Accounting Manager	\$ 200.00
Finance Manager	\$ 200.00
District Manager	\$ 175.00
Amenity Services Manager	\$ 175.00
Clubhouse Manager	\$ 150.00
Field Services Manager/Landscape Specialist	\$ 150.00
Senior Accountant	\$ 150.00
Staff Accountant	\$ 100.00
Financial Associate	\$ 100.00
Administrative Assistant	\$ 85.00
Accounting Clerk	\$ 85.00

## **TAB 13**

**RESOLUTION 2023-08**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HERITAGE ISLE AT VIERA COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIME AND LOCATION FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT, FOR FISCAL YEAR 2023/2024, AND PROVIDING FOR AN EFFECTIVE DATE**

WHEREAS, Heritage Isle at Viera Community Development District (hereinafter the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within the Brevard County, Florida; and

WHEREAS, the District's Board of Supervisors (hereinafter the "Board") is statutorily authorized to exercise the powers granted to the District; and

WHEREAS, all meetings of the Board shall be open to the public and governed by the provisions of Chapter 286, Florida Statutes; and

WHEREAS, the Board is statutorily required to file annually, with the local governing authority or authorities a schedule of its regular meetings; and

WHEREAS, the District is required by Florida law to prepare an annual schedule of its regular public meetings which designates the date, time, and location of the District's meetings.

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

1. The Fiscal Year 2023/2024 annual public meeting schedule attached hereto and incorporated by reference herein as Exhibit A is hereby approved and will be published and filed in accordance with Section 189.015(1), Florida Statutes.
2. This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED THIS 22<sup>nd</sup> DAY OF AUGUST, 2023.**

**HERITAGE ISLE AT VIERA  
COMMUNITY DEVELOPMENT  
DISTRICT**

---

**CHAIRMAN / VICE CHAIRMAN**

**ATTEST:**

---

**SECRETARY / ASST. SECRETARY**

**EXHIBIT "A"**

**BOARD OF SUPERVISORS MEETING DATES  
HERITAGE ISLE AT VIERA COMMUNITY DEVELOPMENT DISTRICT  
FISCAL YEAR 2023/2024**

**October 24, 2023**

**December \_\_\_\_, 2023**

**January 23, 2024**

**March 26, 2024**

**May 28, 2024**

**August 27, 2024**

All meetings will convene at 10:30 a.m.  
and will be held at the Brevard County Government Center, Florida  
Room, Located at Judge Fran Jamieson Way, Viera, Florida 32940.



**TAB 14**

**HERITAGE ISLE AT VIERA CDD**

**REQUEST FOR AUTHORIZATION**

**1. SCOPE OF SERVICES:**

CDD Infrastructure – 2023 Inspection and Maintenance Report

A. Complete initial inspection for each of the following parcels; prepare report summarizing findings and recommendations for repair and/or maintenance activity

South Tracts – Parcels A-1 (Phase 1)  
A-2 (Phase 3)  
B-1 (Phase 4)  
B-2 (Phase 2)  
E (Phase 1, Multi-Family)  
E (Single-Family)

North Tracts – Parcels C-1 (Phase 6)  
C-2 (Phases 7A and 7B)  
D-1 and G (Phase 8)  
D-2 (Phase 5)  
F

B. Coordinate proposals/bids to complete any required maintenance, inspect completed work.

**2. BASIS OF COMPENSATION:**

Lump Sum per the following:

A. Inspection and Report	Parcel A-1 (Phase 1)	\$2,500.00
	Parcel A-2 (Phase 3)	\$2,150.00
	Parcel B-1 (Phase 4)	\$2,150.00
	Parcel B-2 (Phase 2)	\$2,150.00
	Parcel E (Phase 1, MF)	\$1,450.00
	Parcel E (SF)	\$1,600.00
	Parcel C-1 (Phase 6)	\$2,850.00
	Parcel C-2 (Phase 7)	\$3,700.00
	Parcel D-1 and G (Phase 8)	\$3,200.00
	Parcel D-2 (Phase 5)	\$3,400.00
	Parcel F (SF)	\$1,600.00

B. Hourly – per contract rate schedule

**3. TIME OF PERFORMANCE:**

- Inspections and reports for the 2023 tracts to be completed within the last quarter of 2023 and the report provided in the 1<sup>st</sup> quarter of 2024.
- Bid documents for all repairs/maintenance activities shall be completed within sixty (60) days of the Board's approval of the inspection report.

**4. APPROVAL:**

Submitted by:  Date: August 11, 2023  
B.S.E. Consultants, Inc.

Approved by: \_\_\_\_\_ Date: \_\_\_\_\_

**SUPPLEMENTAL AGREEMENT NUMBER 26**

THIS SUPPLEMENTAL AGREEMENT made and entered into this \_\_\_\_\_ day of \_\_\_\_\_, 2023 by and between:

*Heritage Isle at Viera Community Development District, a Special Unit of Government organized and existing under the laws of the State of Florida, hereinafter referred to as "District"*

**AND**

B.S.E. Consultants, Inc., 312 S. Harbor City Boulevard, Suite 4, Melbourne, Florida, a registered Florida Corporation, hereinafter referred to as Engineer.

WHEREAS, on October 22, 2013, the District and the engineer entered into a Master Consultant Agreement and

WHEREAS, said agreement contemplated that the Scope of Services of said agreement would be supplemented at various times to authorize different services by the Engineer as well as other agents of the Engineer, and

WHEREAS, it is contemplated by the parties that when additional services are required of the engineer, supplemental agreements would be executed,

NOW WHEREFORE, in accordance with the above, the Master Consultant agreement is amended as follows:

**SCOPE OF SERVICES**

**I. Objective**

CDD Infrastructure – Inspection and Maintenance Report

- A. Utilize the previously approved checklist of items for review, criteria for evaluation and determination of needed repair or maintenance to complete initial inspection for each of the following parcels; prepare report summarizing findings and recommendations for repair and/or maintenance activity.
- B. Coordinate proposals/bids to complete any required maintenance, inspect completed work.

**COMPENSATION**

Lump Sum per the following:

A. Inspection and Report	Parcel A-1 (Phase 1)	\$2,500.00
	Parcel A-2 (Phase 3)	\$2,150.00
	Parcel B-1 (Phase 4)	\$2,150.00
	Parcel B-2 (Phase 2)	\$2,150.00
	Parcel E (Phase 1, MF)	\$1,450.00
	Parcel E (SF)	\$1,600.00
	Parcel C-1 (Phase 6)	\$2,850.00
	Parcel C-2 (Phase 7)	\$3,700.00
	Parcel D-1 and G (Phase 8)	\$3,200.00
	Parcel D-2 (Phase 5)	\$3,400.00
	Parcel F (SF)	\$1,600.00

B. Hourly – per contract rate schedule

Further, additional services by subcontractors will not be authorized by the Engineer without specific written approval by District. Subcontractors by others will be on a direct cost basis, and liaison and processing by the Engineer of these additional service contracts will be on a per diem basis.

**AFFIRMATION OF PREVIOUS AGREEMENT**

The parties hereto, through the execution of this document, while amending certain portions of the Master Consultant Agreement executed on October 22, 2013, hereby affirm all other portions of said Master Consultant Agreement.

**ADDENDUM TO AGREEMENT BETWEEN THE  
HERITAGE ISLE AT VIERA COMMUNITY DEVELOPMENT DISTRICT  
AND B.S.E. CONSULTANTS, INC., FOR  
PROFESSIONAL ENGINEERING SERVICES**

Reference is made to a certain agreement, entitled or described as a "District Engineer Agreement" for Heritage Isle at Viera Development District by and between the undersigned parties, said agreement being dated October 22, 2013 ("the Contract").

BE IT KNOWN, that for good consideration the parties make the following additions or changes a part of the Contract as if contained therein:

Both parties hereby agree to an annual hourly rate increase as outline on the attached fee schedule effective on October 1, 2022, which the Board of Supervisors agrees to pay.

Therefore, the Consultant and the District each intend to enter this Addendum, understand the terms set forth herein, and hereby agree to those terms.

Acceptance of this Addendum is indicated by the signatures of the authorized representatives of the District and the Engineer in the spaces provide below.

The parties have executed this Addendum this \_\_\_\_\_ day of \_\_\_\_\_, 2022.

**B.S.E. CONSULTANTS, INC.**

**HERITAGE ISLE AT VIERA COMMUNITY  
DEVELOPMENT DISTRICT**



Ana Saunders, PE District Engineer

\_\_\_\_\_  
Chairperson, Board of Supervisors



**B.S.E. CONSULTANTS, INC.**



**FEE SCHEDULE – 2022**

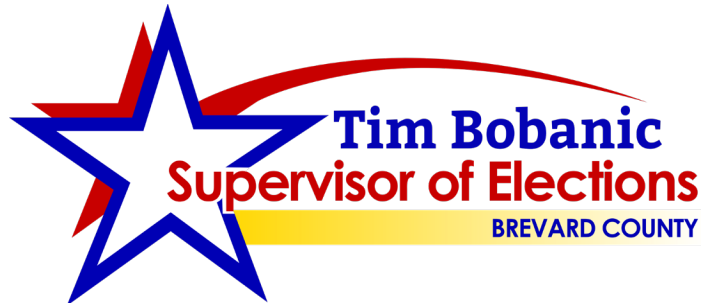
Principal Engineer.....	\$220.50/Hour
Senior Project Engineer.....	\$178.50/Hour
Senior Engineer.....	\$157.50/Hour
Senior Surveyor .....	\$152.25/Hour
Senior Surveyor + 1 Surveyor .....	\$236.25/Hour
Senior Surveyor + 2 Surveyors.....	\$299.25/Hour
Senior Surveyor + 3 Surveyors.....	\$362.25/Hour
Project Engineer.....	\$147.00/Hour
Staff Engineer .....	\$115.50/Hour
Environmental Specialist.....	\$115.50/Hour
Environmental Specialist -1.....	\$ 84.00/Hour
CADD Designer.....	\$ 99.75/Hour
Jr. CADD Designer .....	\$ 52.50/Hour
Administrative Technician .....	\$ 78.75/Hour
Administrative Assistant .....	\$ 68.25/Hour
Secretary .....	\$ 52.50/Hour
Construction Inspector .....	\$120.75/Hour
1-Man Survey Crew .....	\$126.00/Hour
2-Man Survey Crew .....	\$157.50/Hour
3-Man Survey Crew .....	\$194.25/Hour
4-Man Survey Crew .....	\$215.25/Hour
Expert Witness .....	\$346.50/Hour

**REIMBURSABLE EXPENSES**

24"x36" Regular (Black/White) Prints .....	\$2.50/Page
24"x36" Color Prints.....	\$7.75/Page
Black/White Copies: .....	8.5"x11" (\$0.15), 8.5"x14" (\$0.17), 11"x17" (\$0.20)
Color Copies:.....	8.5"x11" (\$0.17), 8.5"x14" (\$0.20), 11"x17" (\$0.25)
All Other Sizes and Outsourced Prints/Copies .....	Prices Available By Request
Faxes .....	\$1.25/Page
Mileage at IRS Standard Rate (2022) .....	\$0.585/mile
Charter Airfare.....	AT COST
Permit Application Fees .....	AT COST
Postage .....	AT COST

## **TAB 15**





April 17, 2023

Ms Melinda Gallo, Administrative Assistant  
Rizzetta & Company  
3434 Colwell Avenue, Suite 200  
Tampa, Florida 33614

Re: Heritage Isle at Viera Community Development District

Dear Ms Gallo:

I am writing in response to your request of April 3, 2023 for the number of registered voters within the afore-mentioned community.

Please be advised our records indicate there are **2,541** registered voters as of April 15, 2023.

If you need any additional information, or have any questions, please feel free to contact me at 321.290.8683.

Kind regards,

Tim Bobanic

TB/dy

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**Mailing Address**

PO Box 410819  
Melbourne, FL 32941-0819  
Toll Free: (800) 579-4780

**Supervisor of Elections - Titusville**

400 South Street  
Suite 1F  
Titusville, FL 32780-7610  
Telephone: (321) 264-6740  
Fax: (321) 264-6741

**Supervisor of Elections - Viera**

2725 Judge Fran Jamieson Way  
Building C, Suite 105  
Viera, FL 32940-6605  
Telephone: (321) 633-2124  
Fax: (321) 633-2130

**Supervisor of Elections - Melbourne**

1515 Sarno Road  
Building A  
Melbourne, FL 32935-5293  
Telephone: (321) 255-4455  
Fax: (321) 255-4401

**Supervisor of Elections – Palm Bay**

450 Cogan Drive SE  
Palm Bay, FL 32909-6869  
Telephone: (321) 952-6328  
Fax: (321) 952-6332

**(321) 290-VOTE (8683)**  
**[VoteBrevard.gov](http://VoteBrevard.gov)**

# **Tab 16**