

*Viera East
Community Development District*

Agenda

March 28, 2024

AGENDA

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

March 21, 2024

Board of Supervisors
Viera East Community
Development District

Dear Board Members:

The Board of Supervisors of the Viera East Community Development District will meet **Thursday, March 28, 2024, at 7:00 p.m. at the Faith Lutheran Church, 5550 Faith Drive, Viera, FL.**

1. Roll Call
2. Pledge of Allegiance
3. Public Comment Period
4. Approval of Minutes of the February 22, 2024 Board of Supervisors Meeting
5. New Business
 - A. Consideration of Reserve Advisors Reserve Study Proposal
 - B. Discussion of Fiscal Year 2025 Budget Schedule
6. Old Business
 - A. Action Items List
7. Staff Reports
 - A. General Manager's Report
 - i. Consideration of Bunker Proposals
 - B. District Manager's Report
 - C. Lifestyle/ Marketing Report
 - D. Restaurant Report
8. Treasurer's Report
 - A. Approval of Check Register
 - B. Balance Sheet and Income Statements
9. Supervisor's Requests
10. Adjournment

MINUTES

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

The regular meeting of the Board of Supervisors of the Viera East Community Development District was held on **Thursday, February 22, 2024** at 7:00 p.m. at Faith Lutheran Church, 5550 Faith Drive, Viera, Florida.

Present and constituting a quorum were:

Rob Dale	Chairman
Jennifer DeVries	Vice Chairman
Ron Rysztoji	Assistant Secretary
Bill Macheras	Assistant Secretary
Denise Yelvington	

Also present were:

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

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

Pledge of Allegiance

The Pledge of Allegiance was recited.

THIRD ORDER OF BUSINESS

Public Comment Period

Mr. Showe: We will open it up for any members of the audience who would like to provide public comments. I will note for purposes of the recording, we did have a resident that was here earlier who submitted a Request to Speak Form. We did talk to her and she no longer needed to speak. But we can open it up for any members of the public who would like to make a comment at this point. Hearing none, we can proceed with the agenda.

FOURTH ORDER OF BUSINESS

Organizational Matters

A. Acceptance of Resignation of Steve Colasinski, Seat 4

Mr. Showe: We have organizational matters. The first item is the acceptance of the resignation of Mr. Colasinski in Seat #4. That letter of resignation was provided to the Board when it was received. We also provided some backup per the Board's request as well. So, we can take a motion to approve or accept that resignation at this time.

Mr. Dale: Okay. I am going to entertain any motion.

Mr. Macheras MOVED to accept the resignation of Mr. Steve Colasinski in Seat #4 and Mr. Rysztocki seconded the motion.

Mr. Dale. Is there any further discussion?

On VOICE VOTE with all in favor the resignation of Mr. Steve Colasinski in Seat #4 was approved.

Mr. Dale: I don't want to dwell on the issue, but the only other component of that, and one of the things that I do want to discuss really quickly, is to emphasize again something that we talked about at the workshop. The way that this transpired, as we discussed at the workshop, I did not feel was fair to our staff and especially to our General Manager. So, what I want to do at this time, again, and we included this, for anybody that needs to see any of what transpired through all of this, it's all at vieraecdd.com, under the minutes for this meeting. But the part that I want to do personally, is apologize again as Chairman of the Board, to our General Manager, for the way that he was treated. Jim, you're a valued member of the team and we appreciate you. Thank you.

Ms. DeVries: I second that.

Mr. Moller: Thank you.

Mr. Dale: Jen, did you want to add anything?

Ms. DeVries: No. I just want to make it clear that it's not just Jim. There are several staff members who could be affected in this, as well as a contractor. So, I want to make sure that we've apologized to all of them for how this went down.

Mr. Dale: Yes. That's why I kind of singled Jim out as the chief recipient here. But, yes, you're right.

Ms. DeVries: Specifically, I want to apologize to Michelle for how this went down, as well as Jen in the restaurant, I believe was also mentioned in the letter. I want to make sure that she knows that we appreciate all of her hard work and diligence in keeping the restaurant running.

Mr. Dale: Thank you to all of you.

B. Review of Resume of Interest

Mr. Dale: Then as a result of all of this, we received a wonderful resume of a potential Board Member that was included in the agenda packet. One of our residents, Ms. Denise Yelvington, who is a Certified Public Accountant, that lives in the District and expressed interest in applying for the seat for an appointment for the remainder of this term. So, at this time, I would like to open up the floor for other names that other Board Members would like to inject. I know I'm not exactly following Robert's Rules here with the discussion, but...

Mr. Macheras: I don't have anybody. I think when I came on Board a few months ago, Jim made a comment that this is somebody that lives in a different area. So, again, trying to represent geographically and then with a professional background, we all have different backgrounds and are just trying to get a melting pot, so to speak, of different backgrounds, again, to represent our 10,000 plus residents. I like what I see on her resume.

Mr. Rysztogi: I reviewed the resume. As a matter of fact, I have it right here in front of me now. I'm very impressed. It sounds like it's the kind of background that we need. I apologize. I do not know where Harmony Farms is.

Mr. Macheras: If you're traveling south past Lowe's on Fiske, it used to be on the right. I think now, it's in Cocoa up towards 524. They do the horses and they work with disabled children. It's a great facility.

Mr. Dale: Right. You bring up a wonderful point. I focus mainly on the business experience that was on the resume, but the amount of public service that is on there, was exemplary and indicative of the kind of person, I think, that Denise is. On a personal level, I have known Denise in the business community, off and on for a few years, and I've always found her

to be of exceptional character and I think would be a prize to have on this Board. Jen, do you want to add anything?

Ms. DeVries: No, I think her resume looks good and I agree. It's well rounded and adds an expertise to this Board with the financial and accounting expertise that I think would be great to have, as well as all of the public service and nonprofit experience. I think it looks great.

C. Appointment of Individual to Fulfill the Board Vacancy of Seat 4

Mr. Dale: Then at this time, if anybody would like to make a motion. Jason, I don't want to get wordy on this one.

Mr. Showe: It would be a motion to appoint Ms. Yelvington to Seat #4, if that's the Board's direction.

Mr. Dale: Okay. I didn't know if there was any Florida Statute that we had to follow.

Ms. DeVries MOVED to appoint Ms. Denise Yelvington to fill Seat 4 with a term ending November 2024 and Mr. Macheras seconded the motion.

Mr. Dale: I assume that we have no further discussion, because we put the cart before the horse earlier.

On VOICE VOTE with all in favor the appointment of Ms. Denise Yelvington to fill Seat 4 with a term ending November 2024 was approved.

Mr. Dale: Welcome aboard. Denise.

Ms. Yelvington: Thank you.

D. Administration of Oath of Office to Newly Appointed Supervisor

Mr. Showe, a Notary of the State of Florida and duly authorized, administered the Oath of Office to Ms. Yelvington.

Mr. Showe: Okay, perfect. Welcome aboard. If you just want to print your name and sign it, I can do the oath as a notary. The next form is for your personal information. What we're really looking here for is just your name, home address, phone number and maybe an email

address. As a Board Member, you are eligible to receive up to \$200 compensation per meeting. In order to get that, this is the employee packet you have to fill out, which goes to Inez. You are required to fill out Form 1, which is a Financial Disclosure Form.

Mr. Dale: It's the abbreviated version.

Mr. Showe: Yes. It is not the exhaustive Form 6, but these are directions. They've gone to an online filing system now, so these will walk you through how to get those online. Once we have your email address, we'll put you in the system, so you can register on the site from there. We also provided you directions for Form 1F, in the event you ever leave the Board 1. This just tells you how to do that. We provide that to you for information at this point.

Mr. Dale: Believe me, you're not going to get rich in this gig.

Mr. Showe: This is the Memorandum of Voting Conflict, so, if there is something that would come up before the Board, that you feel like you have a conflict on, and generally a conflict, it is specified in Florida Statutes. It has to be something where you directly benefit or a family member directly benefits. So always ask if you're not sure. But if you do qualify, this is the only way that you can abstain from voting on an item is if you have one of these. Then finally, you have the Florida Commission on Ethics Guide to the Sunshine Amendment. So, you are now a public official, and just like City or County Commissioners, we operate in the Sunshine under the Florida Statutes, you are not allowed to speak to other Board Members, about things that might come up before a vote of the Board, outside of a meeting. That includes all forms of communication, such as text messages, emails, especially social media postings, as it relates to the CDD. Your personal items are totally fine, but if you're posting about the CDD and another Board Member sees it, it could be a Sunshine violation, especially if you're saying, "*I think this is a good budget.*" Even if it's just a general comment, it could be perceived that way. Also, you're not required to keep any records of any of these meetings. That's our job as the District Manager, but if you choose to keep records, it's always our recommendation that you keep them in a separate file. Just create a CDD file, if you want. That way your personal files aren't intermingled, and if we have a public records request, you don't have any personal things in there. The same applies to your email. Some folks create a CDD specific email. If you don't want to do that, we just recommend you create a folder and put all of your CDD email in one folder. It is kind of the same principle. You just don't want personal emails intermingled in there, just in case. Other than that, that's kind of the nuts and bolts of it. Certainly, we're all here if you

have any questions. I'll give you my card so you can get a hold of me at any time, if there's something you're not sure about. One thing that some Board Members ask, if there's something you think the rest of the Board should know, that's just general information, you can send that to me, and I'll distribute it to the Board. That way, it keeps the Sunshine clear. But that's typically just for, "*Hey, this event is going on and I just want the Board to be aware.*" Something along those lines. As long as it's not something that's coming up before a vote of the Board, that's totally fine.

Ms. Yelvington: Okay.

Mr. Showe: And obviously, we're all here to help.

Mr. Dale: It doesn't mean that we can't talk to each other. It doesn't mean we can't go to karaoke and sing.

Mr. Showe: Correct.

Mr. Dale: It does get misinterpreted a lot. I will say that.

Ms. Yelvington: Thank you.

Mr. Showe: And with that, you have fully been oathed onto the Board.

E. Consideration of Resolution 2024-03 Appointing Officers

Mr. Showe: The next item is, since we've had some changes, we've gone ahead and put a resolution on there for you. We put it in draft form, and we fill the names out based on the workshop. Obviously, we can put Ms. Denise Yelvington's name in there as an Assistant Secretary, where that blank is, and we can make any changes to that resolution that's on Page 23 of your iPad or you can make a motion to approve it as presented, and we'll get it finalized.

Mr. Dale: Having somebody on as an Assistant Secretary helps.

Mr. Showe: An Assistant Secretary is for signing documents, essentially. If there's a document that requires an additional signature from the Board, that's really the only role that they would have.

Mr. Dale: So, we can vote on, if we want to add Denise as another backup.

Mr. Showe: I recommend putting her in there. I just left that line blank.

Mr. Dale: That's where I'm going with it. Yes. I would recommend that. It's just nice to have all these backups, and that's pretty much what we discussed at the last meeting and then everything changed. Thank goodness we did, because then we had backups.

Mr. Showe: Yes.

Ms. DeVries: Can Ron have two positions?

Mr. Showe: Yes.

Ms. DeVries: He can. Good for you, Ron.

Mr. Dale: Ron actually got a couple more. He's also on the wall issue.

Ms. DeVries: Okay.

Mr. Showe: Bill's on both too.

Ms. DeVries: Okay.

Mr. Dale: Then I'll entertain a motion to accept Resolution 2024-03.

Mr. Showe: Adding Denise under Assistant Secretary.

Mr. Macheras MOVED to elect Ms. Denise Yelvington as Assistant Secretary as evidenced by Resolution 2024-03 and Mr. Rysztocki seconded the motion.

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

On VOICE VOTE with all in favor electing Ms. Denise Yelvington as Assistant Secretary as evidenced by Resolution 2024-03 was adopted.

FIFTH ORDER OF BUSINESS

Approval of Minutes of the January 25, 2024 Board of Supervisors Meeting

Mr. Showe: Behind that, are the minutes from the January 25th meeting. Those minutes are presented with all of the corrections that we've received. With that, we can take a motion to approve or take any other changes or comments to those.

Mr. Dale: I emailed Jason with a couple of small issues, but you managed to get those in there. So, we need a motion to approve.

Mr. Macheras MOVED to approve the Minutes of the January 25, 2024 Board of Supervisors Meeting as amended and Mr. Rysztocki seconded the motion.

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

On VOICE VOTE with all in favor the Minutes of the January 25, 2024 Board of Supervisors Meeting as amended were approved.

SIXTH ORDER OF BUSINESS

New Business

A. Consideration of Resolution 2024-03 Relating to the General Election & Qualifying Period Procedures

Mr. Showe: Behind that, we have another housekeeping resolution. Resolution 2024-03 is just outlining and clarifying the purpose of the upcoming General Election. We are presenting this resolution these to all of our Districts that have General Elections, just to put on record the process and how it is. So, currently, Seat #3 held by Bill, Seat #4 held by Denise and Seat #5 held by Rob, are all scheduled to be in the November 2024 General Election. We're going to notify the Supervisor of Elections that this is the process. In order to qualify, you have to be at least 18 years of age, a US citizen, legal resident of the State of Florida and the District and registered to vote in Brevard County. The terms of the office would be four years. The Supervisor of Elections handles the entire process from beginning to end. So, that's where you would have to go for any questions about how to register. The official qualifying period is from Noon on June 10th to Noon on June 14th. Most Supervisor of Elections, I won't say all of them, but most of them, if you want to qualify now, will go ahead and take your information now. They just hold it until that first official qualifying day.

Mr. Dale: Right.

Mr. Showe: I believe there is a \$25 fee or you have to submit 25 signatures.

Mr. Dale: That's it?

Mr. Showe: I think it is one or the other. So, again, it's more of just a housekeeping notice, so that we put on record that that's coming up and anyone who's interested and knows the process, can walk you through that.

Mr. Dale: I believe we already have a candidate, too.

Mr. Showe: There you go. We would look to have a motion to approve.

Mr. Rysztocki MOVED to adopt Resolution 2024-04 Relating to the General Election and Qualifying Period Procedures and Ms. DeVries seconded the motion.

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

On VOICE VOTE with all in favor Resolution 2024-04 Relating to the General Election and Qualifying Period Procedures was adopted.

B. Discussion of Reserve Study Proposal

Mr. Showe: Per the Board's request, we have a Reserve Study proposal. The other firm did not provide a proposal in time.

Mr. Dale: It's not a formal RFP.

Mr. Showe: No. We can take it. So, I just wanted to provide it while we had it. They are proposing \$9,500. This is the newer of the two companies, so we haven't worked with them quite as often yet. But again, it's mostly a formulaic kind of thing that they do. So, what my intent was, was to wait until I get that other proposal and then we'll bring them both to a workshop. That way we can have a lot of discussion on both of them, and you can decide which, if any, you would like to proceed with or we can take any questions or comments on it now.

Mr. Macheras: I went through it, and it's pretty impressive. Again, I don't have anything to compare it to, but when I saw the price and I looked at everything, that these types of companies do, it's pretty impressive. I know that you all discussed something like this before I came on the Board. Again, I know we have another possible bid coming. Does it cover all of the things you were hoping it would?

Mr. Dale: I think it's going to. I think my chief questions are going to be the time value, money calculations and assumptions that they make, in the way of rates of return. Because obviously, if you're talking over a 20-year time frame on a roof or an irrigation system or anything like that, if you get 6% on your money, you just cut the time frame that it takes for it to double, versus 3%.

Mr. Showe: That is one of the reasons why I want to wait for the other proposal from Reserve Advisors. We've done a lot more of their studies. What they've started including, is actually an entire database that they put together, with those assumptions in an Excel format, so if in two years, you want to just tweak, like you said, if the interest rates go bonkers one way or another, you can actually go in and adjust that manually and then see what that does to the rest of your study. These guys don't really give you that product just now.

Mr. Dale: Right.

Mr. Showe: But they do come in a little cheaper, typically. So, what I can do, like I said, when I get that other proposal, I'll bring it back, and we should, by that point, hopefully have samples from other Districts, of what the final product looks like.

Mr. Dale: Well, and I think also one of the things I would want to see, especially for the longer duration issues, at least in the original plan, because that's basically what this is, it's a financial plan, to be able to see at least two different rates of return and what the scenario looks like, whatever the Board wants, I don't care, 3% or 4%, versus 6% or 7% or something like that. Then that helps give us a better idea of what we're going to want to target, because there are going to be all of these different components. Now, I guess the third question that I have is, who is providing the component list? Is Jim coordinating all of that?

Mr. Showe: Actually, both of the companies will come out. They send somebody out who has some kind of engineering. They all have some kind of engineering background. So, he will probably spend a day with Jim and go around the entire course.

Mr. Dale: Awesome.

Mr. Showe: Jim will take him to the parks and the conservation areas. Anything that might come up, regarding's our infrastructure, they are going to want to look at. They are going to assess. You can see in here, where at least they will just sample one. They go to every piece of infrastructure and take pictures of it. They assess the condition of it. They will also look at, if your irrigation system was replaced in 2021, that is typically a 30-year thing. This was the cost that you replaced it at. So, they consider all of those factors based on as many real numbers as possible.

Mr. Dale: Alright. Good.

Mr. Showe: Again, I think the fact that we are kind of starting from scratch up there at the Clubhouse, on a lot of new stuff, is going to be helpful.

Mr. Dale: Well, at the park, we just put the new irrigation in.

Mr. Showe: All of those numbers, to start with.

Mr. Dale: Yeah. We're starting out brand new and shiny with pretty much everything.

Mr. Showe: Yeah. So, again, that's kind of the big difference. The other company we've worked with, I know for sure, that they provide the electronic file, that shows the table, all of the

assumptions. You can just go in and change one assumption, and it changes the whole table for you. So, you can kind of do a little more live editing of the data.

Mr. Dale: How long does it take them to get a study like this done? A month?

Mr. Showe: That's probably fair. I mean, that's typically what they turned them around for in a couple of weeks for smaller Districts. Again, you guys have a lot, so I'd probably say a month, 45 days. We should be good in line for the budget process.

Mr. LeBrun: This is a process, so that in the next 20 years, they come in and tell us what may need to have done and when, and then we can look financially where we need to be, at those points in time.

Mr. Dale: Right. We essentially can figure out what our reserve requirement is going to be, present day. I know some of the stuff is 20 years down the road and everything, but if we make a decent rate of return on our investments, for the longer-term stuff, and let's be blunt, I mean, that's where the big expense is. The irrigation system was \$2.5 million. What are irrigation systems going for now, Jim? \$3 million?

Mr. Moller: It is well over \$3 million now.

Mr. Dale: Well over \$3 million. So, in 20 to 25 years, we need to have the present value of \$3 million available. 20 years, is that what you would say the lifetime is or maybe 25 years?

Mr. Moller: The system that we have, for pipe, is probably what we got for pipe, is probably going to be more 30 plus, because it is a new HDPE pipe. Controllers and things like that, will probably have to be in that 20-year range. But the majority of our cost was pipe and installation.

Mr. Dale: Okay.

Mr. Moller: The hardware, the satellites, the components like that. They were expensive, but they weren't near the cost of the miles of pipe that we installed.

Mr. Dale: We'll lay the groundwork, but that's not something I'm ever going to see, I think.

Mr. Showe: I just would prefer we have another quote. But if you look at Page 140, just as the sample plan, they're recommending your starting reserve in 2021 at about \$300,000, and then it goes up by 10% essentially every year. What we try to do, is use a 10-year figure and smooth out that, so you're not increasing your assessments every year to balance that out. So, we

look at a ten-year range, when we're trying to levy assessments for reserves, if you're going that way.

Mr. Dale: And then I assume they can add in anything that we would want to, i.e.. culverts.

Mr. Showe: Absolutely.

Mr. Dale: And whatever we'd want to call it, "*Culvert Emergency Fund.*"

Mr. Showe: Yes. All of them do. So, I don't want you to think that they're just going to come out and hand you a report and walk away.

Mr. Dale: Right.

Mr. Showe: Both of them will give you a report. It's in draft form. You have got time to digest it. Typically, they will give you six months to a few months to make a one-time change that they'll just make to the report. So again, it's going to be a collaborative process. They're not just going to hand it to you and walk away.

Mr. Dale: I was just going to say that I would imagine that's something, once they have all of the infrastructure, they needed, then there is an update of our account balance.

Mr. Showe: Yeah.

Mr. Dale: And we can figure out whether we're on track. It's something that we can do every couple of years.

Mr. Showe: You can do that yourself going forward.

Mr. Dale: Okay.

Mr. Showe: But what they do, is they will give you a draft study, when they finish it, and you guys can review it. We can collect all of the changes that you guys would like to see and then they'll finalize it with all of those changes.

Mr. Dale: Okay. And that would be the benefit of the other firm that you're talking about, that has the Excel input?

Mr. Showe: The other firm offers an interactive file, so, in the future, again, if interest rates go much higher, much lower, you don't have to go back to them to redo the study. Again, you have it in an Excel table and you can make those changes.

Mr. Dale: Yeah.

Mr. Showe: It's a matter of how much more.

Mr. Dale: That's appealing. We'll take a look.

Mr. Showe: Absolutely.

Mr. Dale: I'm very interested in this.

Mr. Showe: Again, they both kind of do the same thing. They just lay them out differently.

Mr. Dale: Okay.

Mr. Moller: These are all Civil Engineers?

Mr. Showe: Yes.

Mr. Dale: Alright. And then by then, we probably should have something a little better from Robb. He is our District Engineer in Somerville, that came out and had the problem fixed in a day. He's currently working on a study for the culverts. We have, how many lakes, Jim, 84?

Mr. Moller: Yeah.

Mr. Dale: 84 in the District. All of them have culverts. To put things into perspective, we had two of them go out over at the golf course, on Hole 7, and it cost us, I think a little over a \$25 million.

Ms. DeVries: Wow.

Mr. Dale: So, culverts are kind of a big deal if something goes out. Yeah, we got some money in the bank, but all you need is a few of those to go out. And we're in trouble.

Ms. Yelvington: Yeah.

SEVENTH ORDER OF BUSINESS

Old Business

A. Action Items List

Mr. Showe: Behind that, we have the Action Items List. It is kind of similar. Again, we are waiting for that final plan from the engineer. I know we're targeting April, for the annual newsletter. The driving range parking lot, we submitted some information to the county, and I know Rob's having some internal conversations with them, just to see how that's going to progress through and what they're going to allow. Also, I did speak to the Water Management District earlier yesterday. They're still trying to assess that implication of the withdrawal from the lake that we talked about a couple of meetings ago. So, they're not prepared yet to give me any information or come to me just yet, which means I think they're trying to review everything and have a process.

Mr. Dale: Yeah. They realized they weren't in the right on that one, and they stepped on some toes.

Mr. Showe: That's the indication I'm getting.

Mr. Dale: Yeah.

Mr. Showe: We're just going to let them go through their process.

Mr. Dale: Could you give a 30 second summary for Denise, please, to catch her up on that issue?

Mr. Showe: Sure. The Viera East Golf District Association was granted a permit to withdraw from ponds that are owned by the CDD, for their irrigation purposes. We don't allow them to do that. It's our property. They would have to enter into some kind of agreement with us. The District maintains all of those ponds, as Rob was saying. So, we have a role in making sure that not just that area is taken care of, but the District as a whole, because all of the water that comes through us, passes out to the St. Johns River, so we have to make sure this entire area operates properly, which is one of the main functions of the District. So, we just want to make sure that if they are allowed to withdraw that amount of water, there's not a negative impact on our ability to maintain the stormwater system somewhere else.

Mr. Dale: Well, it's stormwater, and the other component of it is what impact does it have on wildlife? In the past, we had other communities that, especially over the summer, have had fish kills. Bayhill is a big one that comes to mind. It became a huge issue, because there was thousands of rotting fish on the shoreline, and it doesn't make people very happy. Then you have all the critters that eat the fish. However, we are going to be killing off herons and all sorts of wildlife, so we would want to make sure we're not having a negative impact from that perspective, too.

Mr. Showe: And with that, that's all I have. We'll turn it over to Jim.

EIGHTH ORDER OF BUSINESS

Staff Reports

A. General Manager's Report

Mr. Moller: Alright. I'll start with CDD maintenance. Ed's guys went out and took a look at some of the fire lines. He feels some areas are still a little too wet to safely put the Fecon out there.

Mr. Dale: What is the Fecon?

Mr. Moller: The Fecon is our macro mulcher. Basically, it's a Caterpillar track machine that has a mulching head. It's a spinning drum that spins at high revolutions. Basically, they just

go through and clear vegetation all the way to the ground. So, we just cut fire breaks in between the preserves.

Mr. Dale: It takes out small trees.

Mr. Moller: It's cool.

Mr. Showe: It's an impressive piece of machine.

Mr. Moller: They're basically just going through the wetlands and the preserves and spot treating the exotics right now, so we can safely get that Fecon out there.

Mr. Dale: I know that I keep injecting here, but this is good background information for some of the newer Board Members. I don't think even Ron has heard of this. In the past, we used to have allocated, I believe \$20,000 to \$30,000 a year, Jason, for fire clearing.

Mr. Showe: Right. We were clearing a third of it every year.

Mr. Dale: Right. What was happening, is a lot of years, we weren't even able to do it, because the wind conditions have to be just right in order to do a controlled burn. Well, one of the decisions, in the last rotation of Board Members that we made, was to purchase the Fecon, which enables us to go in and manually clear out those areas. The money that we were putting into controlled burns, we no longer have to put into controlled burns, that \$20,000 a year. We have this great piece of equipment. So, it was a fiscally smart move for us to make.

Ms. DeVries: For safer air quality. That is also one of the primary functions of the District, which is to manage the ponds and clear the fire lines.

Mr. Dale: Correct. It's actually the issue that got me on the Board years ago, the whole fire break issue, because we had half of East Viera that almost burned down, had the wind shifted.

Mr. Macheras: So, do we still do a third a year with the machine?

Mr. Showe: We're actually doing the whole thing.

Mr. Dale: We're doing the whole thing. In fact, with the fire breaks, now what we're talking about specifically there, is we have many, many acres that aren't connected to homes.

Mr. Rysztogi: Right.

Mr. Dale: So, that's a lot of the area that we're talking about there, where they go out and manually clear the stuff. The other thing that this piece of equipment enables us to do, is the fire breaks in between the homes. We used to do it every three years, but we got to thinking about it

and it wound up being more efficient to do it on an annual basis. It's sort of like mowing your lawn.

Mr. Rysztogi: Right.

Mr. Dale: You could mow it once a month, but it's going to be super tall and it's a lot harder to do.

Mr. Rysztogi: That makes sense.

Mr. Dale: Whereas if you just go out and mow it every week, it's a lot easier to maintain.

Mr. Rysztogi: Is it just a regular staff person or is there a team that's assigned to that?

Mr. Moller: There are a couple of guys on Ed's crew that are trained.

Mr. Rysztogi: Cool.

Mr. Dale: Sorry about that. I thought that was kind of important.

Mr. Moller: Yes. Of course. The American Shoreline Project, they finished up cutting the tree the other week. Right now, Grand Isle, Lake #37 is in progress. I went out there with Ed today and I took some drone footage. We flew the drone down the entire lake bank, so we could get an idea of how long of a run the Grand Isle one is. We kind of played around. We zoomed in close to where the actual dredge boat is actually pumping the sand and water into the tubes, and you can actually see the tube spilling and overflowing.

Mr. Dale: We're getting good pictures.

Mr. Moller: Yeah. I have the flash drive, because the drone videos are way too big to email.

Mr. Dale: I understand.

Mr. Moller: I will provide the flash drive to Michelle, so she can put them on social media for the CDD, so everyone can see what's going on. Other than that, for Woodside park, we did order the artificial turf for both the large and the small dog mounds. Those should be delivered next Thursday. I sent you an email earlier today, Michelle. We're also going to put signs up. So, we're going to do the small dog park on March 11th, Monday. We'll have to close dog park for the day, because we'll have tractors in there, as we have to lay a base aggregate sub layer, before we lay the turf down and a layer of sand. We'll lay the turf and then we'll top dress the turf in with more sand. So, this way, we don't have to worry about the sides eroding anymore and the dog was wearing off all of the grass like that.

Mr. Dale: Is that enough time for you to get everything done in one day?

Mr. Moller: It takes one day for one. We'll do the small mound first, so we can do our trial and error.

Mr. Dale: Right.

Mr. Moller: We'll do that on Monday. Then on Tuesday, March 12th, we'll do the large dog area.

Mr. Dale: Wonderful. I think that's going to look really nice when it's done.

Mr. Moller: We're still waiting on the concrete company to do the sidewalk repair on the other side of Morrell Road. I know that last week, I also said that we contacted the county to come take a look and assess the west side of Morrell Road, right by the 14th green area, where it's Clubhouse Drive and Morrell Road. There's a culvert that goes under the road and there's an Oak tree right there. So, that concrete is really popping up and broken. But actually, that area there is Brevard County. So, hopefully they can get out there and repair it. The culvert that had separated in Bayhill, has been completed. It turned out pretty good. Probably a couple months ago, I brought to you guys a project with Marine Resource Council for wave breaks, the pyramids. So, I got an update on that. The Florida Institute of Technology students were just finishing up the final touches on the mold. They're waiting to get approval for that, so they can build the cut sheet. So, as soon as we get that, we can start that project. What that is, is a lot of the erosion that we see in lakes from wind and storms. So, some of the students from FIT, have created a concrete pyramid, that we can put Spartina in, that we can put a couple feet off the shoreline, that will actually break. If this works, it will be a lot cheaper than geo-tubing every so many years.

Mr. Dale: Right. How many square feet are we doing and how much is it costing us?

Mr. Moller: It's by linear feet, and I think we're up to \$30.

Mr. Showe: \$30 to \$33. Somewhere in the ballpark of \$33 per linear square foot.

Mr. Dale: Right now, we're doing how many linear feet?

Mr. Moller: Thousands of linear feet.

Mr. Dale: Thousands of linear feet.

Mr. Moller: We still have thousands upon thousands of lake bank left.

Mr. Dale: Yeah.

Mr. Moller: So, hopefully, we can get that started here before hurricane season. Great. Golf course maintenance, I know we were going to revisit the greenside bunker proposal, because it never had a formal vote, which was discussed at the last workshop.

Ms. DeVries: It was signed, but we didn't vote on it. I was wondering about voting on it.

Mr. Moller: Right. I thought we needed to vote on it for this meeting, in a not-to-exceed amount of the proposal.

Mr. Dale: Right. You are correct. Okay. Do we need to do any review on that? Are we able to catch Denise up?

Mr. Moller: So, we put together a proposal to rebuild all the greenside bunkers on the golf course, that are 30 some odd years old. All of the drainage is shot. The edges are eroding. So, what our game plan is, is because over time, they've expanded and they've gotten way bigger, we're going to reduce the sizes of the greenside bunkers and make it more manageable for the maintenance crew. We are going to roll the faces down with sod faces, so the guys can mow around a lot easier. They can treat with nutrition and chemicals, to make it easier to rake. We'll redesign the bunker, so any water sheeting off the greens, instead of cascading over the bunker and washing it out by shaping the bunker face, we can convert water around the bunker to eliminate erosion. Any sand that we excavate during the construction process, we're going to relocate in a nearby fairway bunker. This way we can actually add sand to our bunkers and help those stations as well. I spent thousands of dollars to do those. Basically, as a golfer talking to golfers, it's pretty much the missing piece that we're missing. We've re-did the irrigation system. We have the best greens in the county. It is just that our bunkers are tired.

Mr. Dale: Were you good with the proposal? Do you have additional information?

Ms. DeVries: I just want to make sure, two things. I want to make sure that the proposal has the not-to-exceed language on it, that we talked about, the not-to-exceed the amount on the proposal, which is \$260,000. I also want to make sure that the proposal references the statement of work that you wrote and basically says what we believe the work that needs to be done for this proposal. So, just kind of a reference to that document.

Mr. Moller: Okay.

Mr. Dale: Those are caveats that we could make to any motion. Correct, Jason?

Mr. Showe: Correct. So, you could set the motion up so that you delegate authority to the Chair to execute the contract, provided that all of those conditions, such as the not-to-exceed.

Ms. DeVries: The not-to-exceed, and that it references the statement of work.

Mr. Showe: And the statement of work is included in the final contract.

Mr. Dale: Okay. Then my final question. I almost feel we're kind of putting Denise on the spot on this one, because we're talking about a huge chunk of money for something that she hasn't had a chance to review. I know what we talked about with abstaining on votes, but she can't vote present?

Mr. Showe: No. It's got to be yay or nay, unless you have a conflict.

Mr. Dale: Interesting.

Ms. DeVries: What's the time frame when this work needs to be done, Jim?

Mr. Moller: I don't plan on starting it until August. I want to wait as long as I can to get the rainy season done before we start doing that.

Ms. DeVries: So, if we vote on it at the next meeting, would that still work?

Mr. Moller: We can do it in March.

Ms. DeVries: Okay.

Mr. Dale: Okay. Alright. That's where I'm going.

Mr. Showe: Let me just bring a proposal back in March as explained.

Mr. Dale: Right. Yeah, because I didn't think that was fair, getting thrown into the fire on a something big.

Mr. Moller: I don't know if the price might change.

Mr. Dale: We're not the United States Congress here. We don't give you 13 minutes to review a 10,000-page Bill.

Ms. DeVries: Does the proposal have a signing deadline on it? That's another good practice for a proposal, at least from a seller's perspective, to get this price, you must sign by this date.

Mr. Dale: Right.

Mr. Moller: I don't anticipate it happening just because of our relationship with Landirr.

Ms. DeVries: Okay.

Mr. Dale: Alright. That makes sense.

Ms. DeVries: You can also explain to them that we have a new Board Member and there's going to be a little bit of a delay.

Mr. Dale: Bill, did you have something you wanted to add on that?

Mr. Macheras: I agree with Jen. I understand the not-to-exceed. My only question is, we do have some additional pricing, if we run into something that we don't know about until we get

there. So how is that going to be handled? Do you know what I'm saying? If we cap it, we might run across where we need 76 cents per square feet of additional sod. Is it something that, as you said, that the Chair can approve. I guess it could be a not-to-exceed what's written, but if we run into this extra stuff, how is that going to be approved?

Mr. Moller: So, I don't know if this is right or wrong. This is what I've done at other clubs. I have in the irrigation drainage budget, which we have ample amount of money in there, since it's going to be mostly near the bunker outfall drainage. So, if we need to repair \$1,000 of outfall drainage, I can easily just put that in operational, like we would have done in house anyway.

Mr. Dale: And it's something we've already budgeted for. Okay.

Ms. DeVries: From a contractual standpoint, the way a not-to-exceed works, is if some things might come in less, some things might come in more, as long as it doesn't exceed the budget. But if it's going to exceed the budget, then they have to issue a Change Order.

Mr. Showe: Correct.

Ms. DeVries: And we have to agree to it.

Mr. Showe: That would have to be represented to the Board.

Mr. Macheras: Just knowing that there's something...

Mr. Moller: For the most part, the way this was structured, was the existing bunker, is 72,000 square feet. They're changing 72,000 square feet, one way or the other.

Mr. Macheras: Right.

Mr. Moller: So as long as we're not making them larger than 72,000 square feet, that number should not change. If anything, it could decrease. If we say, "*You know what, I like that bunker, let's not touch it.*" So, there's 8,000 square feet of bunker that we won't touch. So, we save \$2,400.

Mr. Macheras: I think a lot of us would be happy if there weren't any bunkers. That's just my personal preference.

Mr. Moller: Right.

Mr. Macheras: Okay. just want to make sure that I understand.

Mr. Dale: Okay. So, I guess we're essentially tabling this until the next meeting, is what we're doing. But we will have a vote soon.

Mr. Moller: Alright. Next, are the financials. As of yesterday, golf revenue is sitting at \$152,000. Last year, we finished at \$233,000, again. Like January, it's been wetter. Now, we're still doing very well in February, just that last February, we had zero weather effective days. This year we've had five. Last weekend, we had a great Friday, an okay Saturday and rain on Sunday. So, I think we're sitting at \$152,000 and we're averaging a little over \$7,000 a day. We can easily hit our budgetary number. We're not going to hit last year's record number, but we'll easily hit the budget.

Mr. Dale: Right.

Ms. DeVries: You get one extra day this month.

Mr. Moller: We do.

Mr. Dale: Which we need.

Mr. Moller: Thank God. Even today, when I left the Clubhouse office at 4:00 p.m., I know on the books we had 213 golf rounds and we were a little over \$10,000 just in golf revenue. So that's tremendous.

Mr. Dale: Were we hitting those numbers last year?

Mr. Moller: On and off.

Mr. Dale: On a weekday.

Mr. Moller: Not as frequently.

Mr. Dale: Right.

Mr. Moller: We had a couple in there, but not as frequently.

Mr. Dale: Right. Could you also put into perspective, because we missed several weekends and I want to cry every time.

Mr. Moller: The weekend before last, both golf and food and beverage, we just missed the \$50,000 weekend. That's Friday, Saturday and Sunday. I think we were like at \$48,000, which from what I can tell, I don't think we've ever done that.

Mr. Dale: That is what a weekend costs us when it rains.

Mr. Moller: Mother Nature is only throwing rain at us on weekends.

Mr. Dale: On Friday, Saturday and Sunday. We're making money like bandits right now and when we miss those weekends, it hurts.

Mr. Moller: Fortunately, we're going to have a great weekend, weather-wise. We're going to be in the upper 70s.

Mr. Dale: Yeah.

Mr. Moller: It's going to be sunny on Saturday and partly cloudy on Friday and Sunday.

Mr. Dale: Right.

Mr. Moller: I think we'll knock this weekend out of the park as well.

Mr. Dale: Right. Well, and then to add to that, I was looking through the restaurant numbers and through some of the golf numbers and everything, and it looked like last year, March and May were, at least for the restaurant, May was one of the big ones, but March for both was pretty much our biggest month.

Mr. Moller: Yes. March is a really good month. February and March are like usually the two strongest months in the golf revenue year.

Mr. Dale: Right.

Mr. Moller: Then it kind of tapers down from there. I think we've made some changes for this fiscal year, which is some of our pricing dynamics and some programs we're starting up. So, I don't know if we're going to see as much of a slide as we've seen in years past.

Mr. Dale: I don't see a slide. I see, we're actually making more when we're in business.

Mr. Moller: And I know reading some social media posts with the golf course industry, the COVID effect is kind of wearing off a lot of golfers, whether it's due to the economy, whatever the case may be. So, overall, we're not seeing the rounds that we saw two years ago. They're still bigger than they were five years ago, but I guess, the COVID effect starts to plateau off.

Mr. Dale: But when we're open for business, are we making more or less money than we ever have?

Mr. Moller: More. Yeah, I want to say last February, even though it was a great month, it was very steady. I think there was maybe a handful of days that we were over \$11,000, and we had already surpassed that this February, with more rainouts and weather affected days. So, we're seeing bigger numbers more frequently, which is really good. For food and beverage, as of yesterday, they're at \$51,000. Last year, they did \$62,000. So, they're knocking it out. Even looking at the financials from food and beverage, I know there was a little number that jumped out for January, which was a credit of \$5,700 in the admin fee. That was, I guess, a clerical error on Applied Business Solutions, our payroll company. That number should be around the \$500 mark, because it's basically, \$23 per full time employee and \$16 or \$17 for part time, and that's

our admin fee. So, somehow in the report that they sent GMS, they must have added the servers credit card tips and joined the two. So basically, and then that would normally out. So, the bottom line for the restaurant expenditures, would stay the same. But basically, it would just be moving that credit from one bucket into another bucket. That's all. January, we finished up with a plus of \$5,500. That still leaves us a deficit of \$11,335 year-to-date. Now that is a true number; however, if we take out our previous Restaurant Manager's contract, which is about \$10,800, we're a couple of hundred dollars from breaking even.

Mr. Dale: Without the Restaurant Manager in there, from the previous contract, we're essentially sitting at zero.

Mr. Macheras: Was that like a three-month thing?

Mr. Moller: Yeah, the last one was November.

Mr. Dale: So, it's not something we're going to have.

Mr. Showe: The challenge that we had, at that point, was that we had to pay him out for the contract, plus pay the employee. So, we were kind of double.

Mr. Dale: We were double paying. But correct me if I'm wrong, on this, Jim, but I went back last year and looked at the numbers and all this kind of stuff. I wanted to put it into perspective. Actually, Jason, you got my email on that, so for future ones, I know you'll be able to get that.

Mr. Showe: Yeah, I'll take care of it.

Mr. Dale: One of the things I like to be able to do, is compare and contrast to previous years.

Mr. Showe: Right.

Mr. Dale: What I did is I manually figured out where we were at, at this point, last year. Keep in mind, our fiscal year starts in October and ends in September. But for the roughly four months, the third of the year that we're talking about, if you compare apples-to-apples, last year we were sitting at this point at -\$28,000. Right now, without the manager contract in there, we're sitting at zero. So, effectively, if you're doing an apples-to-apples comparison, we're almost \$30,000 ahead of where we were at, at this point in time last year.

Mr. Showe: Right.

Mr. Dale: So that, I think is a testament. You can see it in the numbers, when you look at the full year. It seems in October; the restaurant did a little over \$38,000 last year. This year, we

did \$53,000. In November, they did \$40,000. This year we did \$54,000. So roughly, 20% to 25% every month. Where it really started kicking in, was in December, they did just a tad under \$50,000 and we did \$60,000, this year, in December. This year, in January, we did almost \$66,000 gross and last year, they did \$50,000 gross. So, the revenue numbers are coming up now. I know, just the revenue alone, doesn't indicate profit, because the costs are going up and everything. We are in a tough economy, is the way I'll put it, when French fries and chicken wings and everything cost three times the amount that they did two years ago. It's tough to be able to manage that, but the fact that they were able to pull out a \$5,700 profit this past month in January, is I think, a good sign, because here's what I saw happen. This is why I'm keeping my fingers crossed for February, March and April, like what Jim was talking about. Because what we started to have happening, is we probably wound up with \$15,000 to \$20,000 in profit just for those three months, that helped carried us on into the Summer and got us to where we finished up the year. So, if they start hitting really good numbers, which it seems they're starting to, I like the direction it's going.

Mr. Moller: Yeah. Whether we like it or not, our restaurant is very weather affected. I think it's mostly just because of location, location, location. We're a restaurant attached to a golf course off the beaten path. We're not off of Morrell Road. We're not off of Viera Boulevard. We're not off the Stadium Parkway. People have to want to come to that restaurant for a reason. So, they're not just going to go out, if it's raining to the Hook & Eagle. So, I mean, with the amount of weather that we had in January, that number could have easily been over \$70,000 for revenue.

Mr. Dale: Right.

Mr. Moller: But it is what it is. We have to make adjustments. I talked with Jen and Jamie. We just have to watch the slower nights and whether we really need the extra dishwasher or the extra cook. Those are the nickels and dimes that are going to...

Mr. Dale: Add up over time.

Mr. Moller: Yes.

Mr. Macheras: Quick question, and you all know more about this than I do and we've talked about this before, and I know, Rob, mentioned these are the big months we're going to be looking at coming up. So, even if our revenue is down, I guess one thing, and correct me if I'm wrong with your all's background, if our net percentage, if we're doing \$152,000 instead of

\$230,000. Of course, our net is going to be lower, but if we're hitting our percentage, I think that's still a sign that we're still running everything effectively. Do you know what I'm saying? That's a number, right or wrong, that we could still look at and say, "*We can't control the revenue because of some things, weather, whatever, so our profit was there,*" but the percentage of net profit, we're still hitting what we hit every month. I think that's a good thing that we can still look at when we have these low numbers, as we're still utilizing our monies effectively. You know what I'm saying? Does that sound right or wrong?

Mr. Moller: Right.

Mr. Macheras: That's one thing we can still look at.

Mr. Moller: So, actually, I'll pass this around later, but I make these for Jen and Jane.

Mr. Dale: That's the one you gave me, right?

Mr. Moller: Yes.

Mr. Dale: Okay.

Mr. Moller: So, I kind of gave them target goals, percentages, and a lot of this information was based off of, food and beverage operations and country clubs and attached to golf, not a traditional restaurant.

Mr. Macheras: Right.

Mr. Moller: Because we're not going to be able to operate at those markets. So, I mean, I'm thinking what I see in country clubs at 40% labor cost, and we hit 39% last month.

Mr. Macheras: Right. Those are the numbers that we can always look at.

Mr. Moller: They're there. There was an overall cost of goods at 35%. We were a little high on that. We were at 43%. That needs to come down a little bit, for the most part.

Ms. DeVries: It was in the ballpark.

Mr. Macheras: That's a good tool. That is something that we can, again, with your background, you know more than I do, that we can look at and say, "*Okay, we're working with less dollars, but we're still doing an effective job of coming out with the same percentage of profit.*" If not, then Jamie can look at one area. And like what you just said, "*That could be something we can't control the cost of goods.*" It is what it is, but then at least we know, okay, here's an area that was up, but we're still buying a sack of potatoes that cost more.

Mr. Dale: Right. It's a great example, because the same thing is happening on the golf side.

Mr. Macheras: Right.

Mr. Dale: I've heard comments, "*Oh, well, you didn't make as much as you made your first year,*" even though we're making more than the golf course ever made, but we didn't make as much as we made our first year. But the barometer, the benchmark that we can look at, though, with the changes that we've made with season passes and the rates and all that kind of stuff, our revenues have not declined. Our revenues have gone up every year.

Mr. Macheras: Right.

Mr. Dale: What we are having the issue with sometimes, is when the expenses are out of control, when it cost us three times as much to ship a truckload of sand as it costs to buy the truckload of sand.

Mr. Moller: To me, it's not really our overall operational expenses, it's our labor.

Mr. Dale: Its largely labor.

Mr. Moller: Every year, we take golf operations. Our entire cart barn staff, most of our pro shop staff, are minimum wage, part time employees. So, every year everybody gets a dollar raise.

Mr. Macheras: Right.

Mr. Moller: The servers, every year they get extra money because of the minimum wage increases. So, the labor is the hardest line item to control.

Mr. Dale: Right. One of the other things, would you just touch again on? We were talking about the cost of goods being at \$43,000, and there was a very proactive step that you took. We had budgeted money for training for staff and then one of the things we talked about was the alcohol and all that kind of stuff.

Mr. Moller: Yeah. Actually, I don't remember the dates, but I tasked our Food and Beverage Manager, Jen, to find a bartending school. So, her and Vicky, our marketing lady, are going to bartending school to learn better the ins and outs of bar management, such as proper four techniques, bartending, etc.

Mr. Dale: Right. Because we're selling a lot of booze. Therefore, if you do a two ounce pour versus a one and a half ounce pour over the course of a month, that makes a big difference. That's all part of inventory control. When you said that about cost of goods sold, it made me think of that.

Mr. Moller: Yeah. Because our liquor costs are around \$30,000, and we're hovering at \$40,000. So, we have some definite room for improvement.

Mr. Dale: Right.

Mr. Moller: But, yeah, I've listened to a lot of podcasts. I was listening to one at work, and they were talking about a Wall Street Journal article. I went to work and tried to pull up the Wall Street Journal, and I guess you have to subscribe to actually read the article, but they were talking about how Wendy's and Denny's are reporting a large reduction in customers and the same thing with Hershey's and Craft Foods. They're basically just seeing a big decline sales with not everyone buying the extra things that they would normally do. They're just basically buying the necessities.

Mr. Dale: Right. Well, there's a lot of talk about the upcoming recession and all that kind of stuff, depending on which financial magazine you're reading.

Mr. Macheras: I think it's a positive on the golf course, too, because when hard times are upon us, we give up our golf, we sell our motorcycle, we give up our RV. We still have people wanting to play golf.

Mr. Moller: I think one of our saving graces in Brevard County, in our area, is the influx of people moving to our area.

Mr. Macheras: Right.

Mr. Moller: Just by sheer percentages, we're seeing more golfers move to our area. Another thing, when we had our last manager meeting, we were coming up with ideas, and we came up with an idea of home cooked meals. We kind of threw it out a little last minute. I think we had about seven days of lead time, but Jamie made a meatloaf dinner that was prepackaged. All you had to do is take it home, heat it up, and I think we had about a seven-day lead time. He sold 25 of them for \$11 apiece and we had \$3.50 into each meal.

Mr. Macheras: I think that's awesome.

Mr. Dale: He had one left, and I bought it and ate it for lunch yesterday and it was delicious.

Mr. Moller: I asked him if he had leftovers. He can make meatloaf sandwiches, but he didn't have any.

Mr. Dale: I emphasize the part that I bought it.

Mr. Moller: But that's one thing that I don't want to overdo, because I think it will lose its appeal if we do it every month.

Mr. Macheras: I got you.

Mr. Moller: So, I think if we do it once a quarter, where he comes up with another idea.

Mr. Macheras: Right.

Mr. Moller: Maybe around Thanksgiving time, he can do a pre made Thanksgiving dinner for some of the people that don't have friends and family that they can go to. They can preorder it, pick it up and go from there.

Mr. Macheras: That's great.

Mr. Moller: That's just a little extra revenue stream for the restaurant. Alright, so we got that. I basically talked about a lot of the restaurant stuff in the financials. For golf operations, we have some upcoming events. He's having a Demo Day, Sassy Saturday on the 16th. A ladies wedge fitting on the 19th. Globe golf, we're still trying to figure out what we want to do. So, that's still to be determined. Then he has a kids camp from the 25th to the 29th for Spring Break.

Mr. Macheras: Awesome.

Ms. DeVries: Have they done camps before?

Mr. Moller: Our new pro has not. Mr. Mike Hogan usually runs just a Summer Camp. So, we want to try to do something for Spring Break.

Mr. Dale: But we really haven't made much off of that whole process.

Mr. Moller: Yeah.

Mr. Dale: Maybe off meeting sometime, if you could fill her in on camps and how Mike's contract and everything is structured.

Mr. Moller: We'll be doing some collaborations for next Summer Camp, too.

Mr. Dale: Yup. But that's a big component of what we want our new pro to be involved with youth. A big focus for the Board prior to this, has been attracting youth, women, Sassy Saturdays that Michelle will probably talk about and things like that. So, we want to open up to lots more demographics, is where we're heading.

Mr. Moller: That's pretty much it. I started reviewing Inez' job description with her, but then we got interrupted. So, next week we're going to sit down, just two of us, lock the door and go through the job description. I also had her do an updated version of her bullet point one, just

because the old one that I gave you still had EZLinks on it and didn't have Toast. So, we kind of revamped it.

Ms. DeVries: Okay.

Mr. Dale: Thanks for doing that.

Mr. Moller: I'll send it to you for review.

Ms. DeVries: Okay.

Mr. Moller: Other than that, I don't have anything else.

Mr. Macheras: To questions. On the dog park with the mats, can we do before and after pictures and then throw that out there?

Mr. Moller: Yeah.

Mr. Macheras: Because I've certainly run into plenty of these situations. With the sidewalk, has the county acknowledged that it's theirs?

Mr. Moller: Yes.

Mr. Macheras: Okay, good. Have they painted it or done the spray?

Mr. Dale: No.

Mr. Macheras: Okay, but at least they've acknowledged it.

Mr. Dale: Yes.

Mr. Macheras: Okay. That's a big one. Because we had plenty of those. As we know, there are four different entities in our area that own sidewalks, including the schools.

Mr. Showe: Yeah.

Mr. Macheras: So, I'm glad that you didn't have to fight that.

Mr. Moller: No.

Mr. Macheras: Okay.

Mr. Moller: At least not yet.

Mr. Macheras: I know. Right. That's it.

Mr. Dale: Alright, let's move on to lifestyle then.

B. District Manager's Report

There being no comments, the next item followed.

C. Lifestyle/Marketing Report

Ms. Webb: Well, I do want to let you know, we had our first trivia last night. I don't know if Jamie knows, we made \$3,200 yesterday alone, on a Wednesday, which is not horrible. So, it was a good day. We had eight teams last night.

Ms. Yelvington: There was a group of maybe seven or eight people sitting next to us from Idaho.

Mr. Dale: Cool.

Ms. Yelvington: We thought it was pretty interesting that a group from Idaho found Hook & Eagle in Viera East. So that was great.

Ms. Webb: They came in to eat and they ended up winning trivia night.

Mr. Macheras: Other places are doing Tuesdays.

Ms. Webb: Yes. Tuesday nights are never bad. One of the things you have to understand when you're doing these types of events, is what you're competing against.

Mr. Macheras: Right.

Ms. Webb: Tracy's lounge has had a well-established trivia night and they're always packed. There's another one in Rockledge, but I could never remember their name.

Mr. Dale: Twisted Birch.

Ms. Webb: Twisted Birch has theirs, but they're too close to us. There's another one in Cocoa Village. So, there's too much in our area that has already been established for a while. So, when we moved it from Wednesday to Tuesday, it lost our people, because they looked for that. Wednesdays, if anything, is Hump Day. So, people are looking by Wednesday to go out and do something before the weekend. So, it's always been a better.

Mr. Dale: But what did we establish on Tuesdays?

Ms. Webb: We've actually established our Senior Night on Tuesday nights. That's actually done very well.

Mr. Moller: It was good for a Tuesday.

Ms. Webb: Yes, for a Tuesday. Hopefully we'll continue it for going into March. I have to talk to Jamie about that. We are creating our March calendar now, so hopefully they will want to continue it for another month for the area. So, those have been some good things to create. So, there's going to be trivia every other Wednesday. It's not going to be every Wednesday. I can't do that. I'm very tired. I'm already tired. We also added a mocktail menu, which is up and

coming. We presented it at the Farmers Market last month, gave away free mocktails. It was very receptive. A lot of people said thank you, because they love to go out and socialize, but they don't always want to drink sodas and things like that. So, they made a really nice mocktail outline of what we're going to present. So, we're working on that. We're also creating a new brunch menu, with pretty much the same stuff. Jamie does want to make some changes on it, so we are creating that. Like I said, we're doing a new calendar for March, which will get out. I already had an email sent to me that they ran out of our February calendars at the apartment complex.

Mr. Dale: The Pearl and Luna.

Ms. Webb: I gave her 65 and they are already out of them. Next week is the last week for the February ones and we will provide them with the March ones. She said that they're very receptive. They actually have a little sign with our stuff underneath it. It's right across the street from Urban Prime. So, it's great that they have us up there, too. We have some new people interested in putting signs up at the park. I've been talking with them today for sponsorships. So, we'll be getting a couple new sponsors up at the park. We also be contacting BBPR, an Orlando Marketing Management Company, that will give, if you host events for companies or programs, you can get a beer and wine license. So, if we want to do something at the park, since the Hook & Eagle don't extend past property, this will allow us to do something at the park, if we want to do a Sip and Stroll or a doggy thing or something, whatever we want to do. We could have beer and wine out there. So, we're working on that, so, if Jamie started to cater some stuff, we have to do something for that. We've been just driving out. If you notice, you might have had things pop up on your Facebook live the dog park, as well as the regular park. We're trying to push that out a little bit more, because of our new listing in this new park and rec thing. You might see us, because they're pushing us out. So, if you see that, check it out. I got a little note and it's all legit, so we called park and recs to make sure they've heard of them, because it's a weird thing that we're getting into. People are commenting on to posts for well-known parks and we were recommended for it.

Mr. Dale: That park, I don't know if you've driven by it. It is packed all the time.

Ms. Yelvington: It's pretty unique.

Mr. Dale: Is that the only nature playground in the county?

Ms. Webb: There is one in Grant.

Mr. Dale: Yeah, I think it is Grant. That's right.

Ms. Webb: Ours is better than theirs, because we actually have hills and I was watching the kids roll down it the other day and it made my heart feel good. So, ours is probably nicer.

Mr. Dale: Right.

Ms. Webb: But yeah. In Brevard County, we have the only nature playground. I'm hoping that we have some music in the park, will actually drive even more people.

Mr. Dale: I've been meaning to say this to you for months and I keep forgetting to say it, but if ever we have the opportunity, if there is some form of a felled Oak tree...

Mr. Moller: You've asked me that. I told Ed and those guys to keep a look out for it.

Mr. Dale: Yeah, just keep an eye out, because I'm stunned at the amount of wear that this one had.

Mr. Moller: I think that area, that round circle, would be perfect for the Orchestra, instead of another tree.

Mr. Dale: For the instruments.

Mr. Moller: Where the climbing tree is.

Ms. Webb: Yes. I need to get that one out of there.

Mr. Dale: Good luck moving it.

Mr. Moller: That's what I'm thinking.

Mr. Dale: The only thing that was more difficult to move than that tree, was the seven-ton granite boulder that we had to bring a crane in for.

Ms. Webb: Kids are on that thing all the time.

Mr. Dale: To the point where some of the branches are starting to get worn. I'm stunned that it's only been up, like a year and a half, and they're wearing this Oak tree down.

Mr. Macheras: Welcome to Florida.

Mr. Dale: Yeah.

Ms. Webb: I know when I drive by there, all that you see are tons of kids on it. They really enjoy it.

Mr. Dale: I'll show you some pictures someday of how we got that thing there. It was crazy.

Ms. Webb: I know that we allocate some money for the possibility of music. Is that still a possibility. I know we talked about it. We said we were going to pick a couple of instruments, and I know we allocated some money, but I don't know where that is.

Mr. Dale: Well, we've allocated money, but I'm a little ahead of myself. One of the things that Jim and I did on Wednesday, is we still are working with our grant writer. He brought to our attention an upcoming grant. We don't know if we're going to qualify for it, because they say you need to be a 501(c)(3), which we're obviously not, but we are obviously a non-profit. So, they're looking into whether or not we fit the criteria. It's through the county. One of the things that we had discussed, as part of that process, was whether or not we could do musical instruments through that grant. But, yeah, Jim was up there at 9:00 a.m. on Wednesday morning, listening to the county spokesperson talking about grants.

Mr. Macheras: Are we allowed to pursue a 501(c)(3) or not?

Mr. Dale: Well, the 501(c)(3) is a nonprofit charity. So, no, because we're a government entity.

Ms. Webb: We're tax exempt.

Mr. Moller: One of the points was, I mean, there's no difference than a local police department that has a program that could benefit a certain designation.

Mr. Dale: Right, like the Police Athletic League (PAL).

Mr. Moller: They would probably qualify for the grant.

Ms. DeVries: Police and fire have foundations. Can we have a foundation?

Mr. Showe: Not technically, no.

Ms. DeVries: Okay.

Mr. Dale: Interesting.

Ms. Yelvington: That gets very tricky in the tax world.

Ms. DeVries: Yes, it does.

Ms. Yelvington: There are a lot of rules.

Ms. DeVries: I don't like complicated.

Ms. Yelvington: Yeah.

Mr. Dale: Right.

Ms. Webb: As I said, I know we allocated funds towards it, but I don't know if that was pending or if those funds were there.

Mr. Dale: Jason, I know we had essentially said \$60,000 of the remaining bond money, would be allocated towards the park. Where are we at with that? I thought we took a vote on that.

Mr. Showe: I don't think we took a vote. I think we just talked about what was left. There's about \$60,000 left. So, if there's equipment that you want, bring a proposal.

Mr. Moller: My only recommendation would be, because I know that the one sheet that you had, there was a lot of metallic instruments. I know the park in Palm Bay, Bill Madden, have the foamed plastic. I think they will be a little bit sturdier.

Ms. Webb: Yes and no. What I want to do, is get the lady to come out and give me some prices, because some of them have the same type of recycled wood. I know sometimes even those heavy plastic, don't last as long as you think, especially in an area that gets direct sunlight. I was actually thinking about the back area, the bathrooms.

Mr. Dale: I think this is all something we can work on after the meeting.

Ms. Webb: Yeah. I just didn't know if I could pursue it or not and get bids.

Ms. DeVries: Yeah. Get proposals and ideas.

Mr. Dale: I think that's where we're at. We need bids. We need proposals from you. I'm trying not to overstep, but what I heard the Board say was, we wanted to look into a digital sign for that location. Basically, it would be like a community billboard along Morrell Road. We thought that might be in the \$20,000 to \$25,000 range, but in addition to that, because there's limited electrical service, we are going to need to get some kind of proposal. We're probably talking another \$10,000 to \$15,000 in running electric out there. We had also talked about running some form of electric to the center of the playground, which would then enable us to be able to do more things at the park, like movies in the park, or if ever we wanted to have a little band concert in the park or anything like that. It enables us to have options there. I assume no one has any huge issues. We're not really voting on anything right now. So, I guess the ask and the task, is then for our General Manager to do the same thing that Michelle is talking about. Let's start talking to sign companies and electricians and drag them out there and see what it's going to cost us. Then we'll figure it out. I figure for the sign and the electric, you're probably talking \$35,000 to \$40,000, and then you're probably talking another \$20,000 to \$25,000 for instruments. And there's our \$60,000.

Mr. Moller: Good.

Ms. Webb: Now, I know we did have Sassy Saturdays in February, but it got rained out. We had 20 women signed up and eight showed up, but it was the rain day. It also took out our logo off. But this is why I love David. He's our new pro. He already got pints and putters for the next one. I didn't have to come up with a thing.

Mr. Dale: He's very proactive.

Ms. Webb: For St. Patty's Day. I'm also starting to look for sponsorships for our June women's golf event, because that's coming up fast. I'll actually get with David on that so he can reach out to the Ladies PGA, who sponsored some of it last year. She wanted to be a bigger part of it this year. So, we have a lot going on.

Mr. Dale: Jace, those things that we just talked about, the instruments, the sign and all, can we add that to the Action Items List, please?

Mr. Showe: Yes.

Mr. Dale: I don't want to just forget about it.

D. Restaurant Report

This item was discussed.

NINTH ORDER OF BUSINESS

Treasurer's Report

A. Approval of Check Register

Mr. Dale: Alright. We have the Check Register.

Mr. Showe: In your General Fund, we have Checks #4934 through #4964 for \$52,140.08, Capital Reserve Check #191 for \$3,000, and Golf Course Checks #31387 through #31445 for \$78,796.39. The total Check Register is \$133,896.47. Jim and I can answer questions on those invoices that follow, should the Board have any or we can take a motion to approve.

Mr. Dale: Does anyone have any questions on said checks? If not, I will entertain a motion.

Mr. Rysztogi MOVED to approve the Check Register for January 19, 2024 through February 15, 2024 in the amount of \$133,896.47 and Mr. Macheras seconded the motion.

Mr. Dale: Is there any further discussion on the Check Register? Hearing none,

On VOICE VOTE with all in favor the Check Register for January 19, 2024 through February 15, 2024 in the amount of \$133,896.47 was approved.

B. Balance Sheet and Income Statements

Mr. Showe: Behind that, is your Balance Sheet and Income Statement. I know went over a lot of the financials for you, but they're there for you if you have any questions. I will point out that you are 89% collected on your assessments through the end of January. So, we're in great shape there. We'll get the rest of that in.

Mr. Macheras: So, 89% collected. Does that mean that not everybody has paid their taxes?

Mr. Showe: No.

Mr. Macheras: Okay.

Mr. Showe: A lot of the businesses we found will either pay an installment, so they will break it quarterly or they actually like to hold the tax payment, to make as much interest as possible and pay the last payment.

Mr. Macheras: Okay.

Mr. Showe: They figure they can make more than 4% off of it. But you guys are right on target with where you normally end up.

Mr. Macheras: I was just curious. I didn't know that.

Mr. Dale: Very good.

Mr. Showe: That's all I've got.

TENTH ORDER OF BUSINESS

Supervisor's Requests

Mr. Dale: Alright. Let's move on to Supervisor Requests. We will start with our newest Supervisor, if you have anything that you'd like to say or add.

Ms. Yelvington: Oh, boy. Well, I guess thanks for having me. I'll just need some time to digest whatever information is in front of me. I don't have anything else to add at this point.

Mr. Dale: Jason, please, after the meeting, exchange phone numbers so she has your contact. Jim, do the same. Alright, we'll move on down to the other end of the table. Bill?

Mr. Macheras: I have a couple of quick things. I do want to just reiterate, going back to the beginning of the meeting, talking about some of the comments. The good thing that came out

of it, is that we came out with a harassment letter, just to reiterate to our employees that if there was some said behavior from the leadership, they know that they're supported and have a way to go. So, I just want to make sure that that's in the packet, too.

Mr. Dale: Well, it is in the packet, but I do want to draw special attention to the fact that that's existed since 2022. So, the only reason why I mentioned that, is that policy is only in existence as long as the Board supports it.

Mr. Macheras: Correct.

Mr. Dale: So, if ever the Board chooses to change that or adapt the Harassment Policy, we're able to do that. But that was something that was voted on almost two years ago.

Mr. Macheras: Good. Jim, remind me, the Tee Time Policies, I don't remember. Is it something we're looking at?

Mr. Moller: That's in affect.

Mr. Macheras: It is. Okay. I wasn't sure. Lastly, I want to thank Mary and also for you all, for coming out. There were times when Mary and I were the last ones here, sometimes back in the day, and Robbie kind of started trying to get more, not only participation from residents, but from HOA Members. It started out pretty good and just kind of waned, but just to reiterate to all of our residents, new ones, because every now and then, I still get comments. So, there's still some confusion, as much as we have tried to. But I appreciate the residents that do come out. Just to reiterate to all residents in our area, just come out and see what we talk about, even though you can read it online, whether you have an issue or not, a compliment or just want to listen, to see what we go over, we welcome that and appreciate when people come. Because again, that's the way to get heard. You know you're in front of everybody. I appreciate Mary and everybody else that comes out and I just wanted to say thanks. That's it.

Mr. Dale: Ron? Thank you, Bill.

Mr. Rysztogi: Once again, I'd like to welcome Denise to the Board.

Ms. Yelvington: Thank you.

Mr. Rysztogi: I didn't get a chance to talk to you at the last meeting, but I just welcome the Board and I'm happy you're here.

Ms. Yelvington: Thank you.

Mr. Rysztogi: That's it.

Mr. Dale: Thanks, Ron. Jen?

Ms. DeVries: Same here. We would love to have more HOA representation. Thank you for coming, we appreciate it and we're glad to have you with us, Denise. So, thanks for joining us.

Ms. Yelvington: Thank you.

Ms. DeVries: Thank you for stepping up.

Ms. Yelvington: Thank you.

Mr. Dale: I will add my stamp to that comment, too. I'm really happy to have you on Board and I think you bring a wealth of expertise that will be well utilized.

Ms. Yelvington: Thank you. I'm going to do my best.

Mr. Dale: I just have one last thing that I want to leave with. I know over the years, and I normally don't like touching on this issue, but there's a reason why I want to bring it up tonight. But the rumor mill that we get, we've had over the years some of the craziest rumors I've ever heard. I remember when Lily and Jeff were running the restaurant, first I was related to Lily and then they found out Lily was Puerto Rican and I'm not. They said, *"Oh, well, he can't be related to her. He's related to Jeff,"* all of a sudden is what the rumor became.

Ms. DeVries: Condos on the golf course.

Mr. Dale: Condos on the golf course was another one. The putting green was going to be made into the shape of the State of Florida. That one I thought was highly entertaining. I don't know where that remotely came from. Normally, I don't like touching on this, but I heard it from a couple people. I'm not saying this as much for the community as I'm saying this for the Board of Directors, but the rumor that I heard was Michelle and Rob like to go to the Hook & Eagle, all the time, because they eat and drink for free. I have to say that is one of the most offensive rumors I've ever heard, because it essentially calls me a thief. The reason why I want to bring this up with the Board is, I assure you, if you look at my credit card statement, I believe we spent a great deal of money, which was stunning to me.

Ms. Webb: Actually, it was stunning.

Mr. Dale: Yeah. We had my daughter's engagement party at the restaurant, which cost us \$1,500, that we put back into the District, having that at the Hook & Eagle. Last month, we spent between \$3,000 and \$4,000 at the Hook & Eagle Tavern. What I am going to do, is I'm going to bring in my credit card statement. I'm going to show the General Manager. I know he hasn't asked, but I am going to have him verify, because it all says h Hook & Eagle, Hook & Eagle,

Hook & Eagle. So, anybody who's out there spreading those rumors, you are very much in error. So. I just wanted to share that with the Board of Directors, so you never have to think that. Believe me, I make special emphasis when I sit down with the bartenders and the wait staff and I tell them, *“No Board member gets anything free in here.”*

Ms. DeVries: We don't expect it. We all go in there and we pay for our food and our beverages and try to leave a nice tip. That's who I think we all are.

Mr. Dale: Yes. That's exactly how we are. I know Denise and Paul, go in there, and it's a pleasure to go in there. It's our little cheers bar. It's our community tavern.

Ms. DeVries: Right, and we want to support the people that work there.

Mr. Dale: Absolutely. So, I am just going to leave it with that. With that said, I will entertain a motion to adjourn.

ELEVENTH ORDER OF BUSINESS

Adjournment

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V

SECTION A



Property Wellness Reserve Study Program Proposal Level II Reserve Study

Reserve Advisors, LLC
201 E. Kennedy Boulevard, Suite 1150
Tampa, FL 33602
(800) 980-9881
reserveadvisors.com

Viera East Community Development District
Rockledge, FL



Reserve Advisors

Your Property Wellness Consultants



Our Property Wellness Reserve Study Program

Your home is the most expensive personal property you will ever own. The responsibility for preserving its value reaches beyond your home to include the spaces you share with your neighbors. Structures, systems, streets and amenities must be maintained to protect the value of your investment. But the required responsibility often stretches beyond individual knowledge and expertise. That's why associations turn to Reserve Advisors. As your property wellness consultants, our reserve study helps associations understand their assets, expected lifespans, and both the budgets and maintenance needed to keep them in great working order.



A Proactive Property Wellness Program

Our engineers provide a thorough evaluation of your property and shared assets, and create a strong, informed plan to maximize your community's physical and financial wellness for the long haul. Because proactive care ensures that your shared property is cared for the way you would care for your home. We have been helping communities thrive for over 30 years. But the job we are obsessed with is making sure you and your neighbors have what you need to protect your property today, and prevent costly and avoidable repairs tomorrow. It is the best way to care for the place that makes you feel welcome, safe, secure and proud.



Threshold Funding Strategy

The most stable and equitable approach to funding reserves, this strategy aggregates all future expenditures and calculates annual reserve contributions such that the reserve balance never falls below a minimum threshold.

Helping Communities Thrive for Over 30 Years

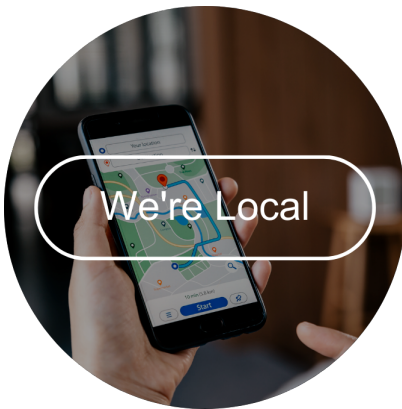
Reserve Advisors has prepared over 29,000 reserve studies for common interest realty associations nationwide. Our service area is one of the largest in the industry.

Through the leadership of our founders, John Poehlmann and Theodore Salgado, we helped pioneer the standards that all reserve study providers are measured by today. This success comes from our independence, extensive knowledge and experience. We pride ourselves on delivering unbiased recommendations that give community associations the plans they need to ensure the future well-being of their property.

60+
ENGINEERS

29,000
RESERVE STUDIES CONDUCTED

300+
YEARS OF RESERVE STUDY EXPERIENCE



Local Conditions

Drawing upon our broad national experience, we recognize the profound impact local conditions have on the wear and tear of common property and subsequent replacement needs.

Local Costs

Our exclusive database of client project costs grants you real-time access to localized pricing, ensuring that your reserve study projections are not reliant on standardized costs.

Level II Reserve Study Update With Site-Visit



	LEVEL I	LEVEL II	LEVEL III
	FULL RESERVE STUDY	RESERVE STUDY UPDATE WITH SITE-VISIT	RESERVE STUDY WITHOUT SITE-VISIT
		RESERVE STUDY PROCESS	
ONSITE VISUAL INSPECTION	✓	✓	
PRE-INSPECTION MEETING	✓	✓	
COMPONENT INVENTORY PLUS COMPONENT QUANTITIES & MEASUREMENTS	Established	Re-Assessed/Evaluated	Reflects prior study
CONDITION ASSESSMENTS	Based on visual observation	Based on visual observation	As reported by association
USEFUL LIFE ESTIMATES	Based on engineer's condition assessment	Based on engineer's condition assessment	Based on client's reported condition
VALUATION/COST ESTIMATES VIA PROPRIETARY BID DATABASE	Established for each reserve component	Re-evaluated for each reserve component	Re-evaluated for each reserve component
		KEY DELIVERABLES	
MEETS AND EXCEEDS CAI'S NATIONAL RESERVE STUDY STANDARDS	✓	✓	✓
PRIORITIZED LIST OF CAPITAL EXPENDITURES	✓	✓	✓
CUSTOMIZED RECOMMENDED FUNDING PLAN(S)	✓	✓	✓
RECOMMENDED PREVENTATIVE MAINTENANCE ACTIVITIES	✓	✓	
INCLUSION OF LONG-LIVED ASSETS	✓	✓	✓
ELECTRONIC REPORT	Comprehensive report with component detail	Comprehensive report with component detail	Executive summary overview
EXCEL SPREADSHEETS	✓	✓	✓
SUPPORT WITH IMPLEMENTATION OF REPORT	✓	✓	✓
COMPLIMENTARY REPORT REVISION	✓	✓	
UNCONDITIONAL POST-STUDY SUPPORT AT NO ADDITIONAL COST INCLUDING REPORT PRESENTATION	✓	✓	✓
		★ RECOMMENDED SERVICE LEVEL	

With historical knowledge of your property, we are proposing a Level II Reserve Study Update with Site Visit. The process closely aligns with the comprehensive Level I Reserve Study previously conducted. We reassess and verify the component inventory and quantities. Moreover, our dedicated reserve specialist will conduct a thorough visual inspection, evaluate the rate of deterioration between studies and re-evaluate the remaining useful lives of every component, considering the current conditions and projected replacement costs in the prevailing economic climate. This is the most economical approach to ensuring your community's reserve funding outlook remains aligned with the financial demands of preserving its common property.

Property Wellness Reserve Study Program - Level II

Reserve Advisors will perform a Level II Reserve Study in accordance with Community Associations Institute (CAI) National Reserve Study Standards. Your reserve study is comprised of the following:

Physical Analysis: If applicable, the reserve study consultant will update the list of reserve components to reflect any changes to the property since the previous reserve study. We will conduct a new condition assessment or physical evaluation for each reserve component and the current condition of each will be documented with photographs. We will update life and valuation estimates to determine estimated useful lives, remaining useful lives and current cost of repair or replacement.

Financial Analysis: The reserve study consultant will identify the current reserve fund status in terms of cash value and prepare a customized funding plan. The funding plan outlines recommended annual reserve contributions to offset the future cost of capital projects over the next 30 years.

Property Description

Viera East Community Development District comprises 5000 units. We've identified and will include the following reserve components:

Clubhouse(s), Pond(s), Playground(s), Access Drives, Parking Areas and/or Driveways, Sidewalks, Walking Paths, Irrigation System, Dock,, and other property specifically identified that you'd like us to include.

Scope of work includes all property owned-in-common as defined in your association's declaration and other property specifically identified that you'd like us to include.

Key Elements of Your Level II Property Wellness Reserve Study Program

Reserve Advisors' Exclusive Tools

Reserve Advisors' exclusive tools allow you to make informed decisions to maintain your association's long-term physical and financial health.



Reserve Expenditures

View your community's entire schedule of prioritized expenditures for the next 30-years on one easy-to read spreadsheet.

[View Example](#)



Funding Plan

Establishes the most stable and equitable recommended annual reserve contributions necessary to meet your future project needs.

[View Example](#)



Reserve Funding Graph

Highlights your community's current financial health and provides visibility to your projected cash flow over the next 30 years.

[View Example](#)



Component Specific Details

Including photographic documentation of conditions, project specific best practices outlining the scope of future projects, and preventative maintenance activities to maximize component useful lives.

[View Example](#)



Excel Spreadsheets

Empowering you to make more informed decisions by adjusting project schedules, future costs, and annual contributions in real time.

For Confidence in All Decisions

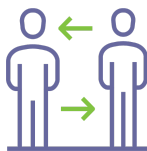


Personalized Experience Guarantee

As your trusted advisor, we are committed to providing clarity on the true cost of property ownership through a comprehensive reserve study solution and unmatched advisory services. If the experience we provide fails to live up to your expectations, contact us at any time for a refund.



Your property is your biggest investment. Here's why our solution is the best for your community:



Full Engagement

It's our job to understand your specific concerns and to discuss your priorities in order to ensure your reserve study experience exceeds expectations.



Detailed Understanding

We will do whatever it takes to ensure you have complete confidence in interpreting and putting into practice our findings and recommendations.



Ongoing Support

Unlike other firms, we provide current and future boards with additional insight, availability to answer questions and guidance well beyond report delivery.

The Time to Protect Your Property's Long-Term Health is Now

This proposal, dated 02 / 26 / 2024, for a **Level II Property Wellness Reserve Study**, is valid for 90 days.

To Start Your Property Wellness Level II Reserve Study Program Today:

1. Select the service options below to confirm scope of engagement

Service	Price
Reserve Study Update With Site Visit (Level II) This service includes a pre-project meeting with our engineer to discuss your unique needs and priorities, as well as any projects that have occurred since your last study. You'll receive: 1) a PDF report with 30-year expenditure and funding plan tables, 2) Excel spreadsheet with formulas, and 3) Complimentary support with implementation of your study and ongoing guidance.	\$9,750.00
Total	\$9,750.00

2. E-sign below

Signature:

Title:

Name:

Date:

For: Viera East Community Development District

Ref: 081121

3. Pay \$4,875.00

Retainer via mail or ACH

Mailing Address

Reserve Advisors, LLC
PO Box 88955
Milwaukee, WI 53288-8926

ACH

Send Remittances to 'accounting@reserveadvisors.com' at time of payment

Checking Account Number: 151391168

Routing Number: 075905787

Financial Institution: First Business Bank
17335 Golf Parkway, Suite 150 | Brookfield, WI 53045

You will receive your electronic report approximately four (4) weeks after our inspection, based on timely receipt of all necessary information from you. Authorization to inspection time varies depending on demand for our services. This proposal, dated 02 / 26 / 2024, is valid for 90 days, and may be executed and delivered by facsimile, portable document format (.pdf) or other electronic signature pages, and in any number of counterparts, which taken together shall be deemed one and the same instrument. One complimentary hard copy report is available upon request.

Professional Service Conditions

Our Services - Reserve Advisors, LLC (“RA” or “us” or “we”) performs its services as an independent contractor in accordance with our professional practice standards and its compensation is not contingent upon our conclusions. The purpose of our reserve study is to provide a budget planning tool that identifies the current status of the reserve fund, and an opinion recommending an annual funding plan, to create reserves for anticipated future replacement expenditures of the subject property. The purpose of our energy benchmarking services is to track, collect and summarize the subject property’s energy consumption over time for your use in comparison with other buildings of similar size and establishing a performance baseline for your planning of long-term energy efficiency goals.

Our inspection and analysis of the subject property is limited to visual observations, is noninvasive and is not meant to nor does it include investigation into statutory, regulatory or code compliance. RA inspects sloped roofs from the ground and inspects flat roofs where safe access (stairs or ladder permanently attached to the structure) is available. Our energy benchmarking services with respect to the subject property is limited to collecting energy and utility data and summarizing such data in the form of an Energy Star Portfolio Manager Report or any other similar report, and hereby expressly excludes any recommendations with respect to the results of such energy benchmarking services or the accuracy of the energy information obtained from utility companies and other third-party sources with respect to the subject property. The reserve report and any energy benchmarking report (i.e., any Energy Star Portfolio Manager Report) (including any subsequent revisions thereto pursuant to the terms hereof, collectively, the “Report”) are based upon a “snapshot in time” at the moment of inspection. RA may note visible physical defects in the Report. The inspection is made by employees generally familiar with real estate and building construction. Except to the extent readily apparent to RA, RA cannot and shall not opine on the structural integrity of or other physical defects in the property under any circumstances. Without limitation to the foregoing, RA cannot and shall not opine on, nor is RA responsible for, the property’s conformity to specific governmental code requirements for fire, building, earthquake, occupancy or otherwise.

RA is not responsible for conditions that have changed between the time of inspection and the issuance of the Report. RA does not provide invasive testing on any mechanical systems that provide energy to the property, nor can RA opine on any system components that are not easily accessible during the inspection. RA does not investigate, nor assume any responsibility for any existence or impact of any hazardous materials, such as asbestos, urea-formaldehyde foam insulation, other chemicals, toxic wastes, environmental mold or other potentially hazardous materials or structural defects that are latent or hidden defects which may or may not be present on or within the property. RA does not make any soil analysis or geological study as part of its services, nor does RA investigate vapor, water, oil, gas, coal, or other subsurface mineral and use rights or such hidden conditions, and RA assumes no responsibility for any such conditions. The Report contains opinions of estimated replacement costs or deferred maintenance expenses and remaining useful lives, which are neither a guarantee of the actual costs or expenses of replacement or deferred maintenance nor a guarantee of remaining useful lives of any property element.

RA assumes, without independent verification, the accuracy of all data provided to it. Except to the extent resulting from RA’s willful misconduct in connection with the performance of its obligations under this agreement, you agree to indemnify, defend, and hold RA and its affiliates, officers, managers, employees, agents, successors and assigns (each, an “RA Party”) harmless from and against (and promptly reimburse each RA Party for) any and all losses, claims, actions, demands, judgments, orders, damages, expenses or liabilities, including, without limitation, reasonable attorneys’ fees, asserted against or to which any RA Party may become subject in connection with this engagement, including, without limitation, as a result of any false, misleading or incomplete information which RA relied upon that was supplied by you or others under your direction, or which may result from any improper use or reliance on the Report by you or third parties under your control or direction or to whom you provided the Report. NOTWITHSTANDING ANY OTHER PROVISION HEREIN TO THE CONTRARY, THE AGGREGATE LIABILITY (IF ANY) OF RA WITH RESPECT TO THIS AGREEMENT AND RA’S OBLIGATIONS HEREUNDER IS LIMITED TO THE AMOUNT OF THE FEES ACTUALLY RECEIVED BY RA FROM YOU FOR THE SERVICES AND REPORT PERFORMED BY RA UNDER THIS AGREEMENT, WHETHER ARISING IN CONTRACT, TORT (INCLUDING NEGLIGENCE), STRICT LIABILITY OR OTHERWISE. YOUR REMEDIES SET FORTH HEREIN ARE EXCLUSIVE AND ARE YOUR SOLE REMEDIES FOR ANY FAILURE OF RA TO COMPLY WITH ITS OBLIGATIONS HEREUNDER OR OTHERWISE. RA SHALL NOT BE LIABLE FOR ANY SPECIAL, INDIRECT, INCIDENTAL, CONSEQUENTIAL, PUNITIVE OR EXEMPLARY DAMAGES OF ANY KIND, INCLUDING, BUT NOT LIMITED TO, ANY LOST PROFITS AND LOST SAVINGS, LOSS OF USE OR INTERRUPTION OF BUSINESS, HOWEVER CAUSED, WHETHER ARISING IN CONTRACT, TORT (INCLUDING NEGLIGENCE), BREACH OF WARRANTY, STRICT LIABILITY OR OTHERWISE, EVEN IF RA HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. IN NO EVENT WILL RA BE LIABLE FOR THE COST OF PROCUREMENT OF SUBSTITUTE GOODS OR SERVICES. RA DISCLAIMS ALL REPRESENTATIONS AND WARRANTIES WHATSOEVER, EXPRESS OR IMPLIED OR OF ANY NATURE, WITH REGARD TO THE SERVICES AND THE REPORT, INCLUDING, WITHOUT LIMITATION, MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE.

Professional Service Conditions - Continued

Report - RA will complete the services in accordance with the Proposal. The Report represents a valid opinion of RA's findings and recommendations with respect to the reserve study and is deemed complete. RA will consider any additional information made available to RA within 6 months of issuing the Report and issue a revised Report based on such additional information if a timely request for a revised Report is made by you. RA retains the right to withhold a revised Report if payment for services was not tendered in a timely manner. All information received by RA and all files, work papers or documents developed by RA during the course of the engagement shall remain the property of RA and may be used for whatever purpose it sees fit. RA reserves the right to, and you acknowledge and agree that RA may, use any data provided by you in connection with the services, or gathered as a result of providing such services, including in connection with creating and issuing any Report, in a de-identified and aggregated form for RA's business purposes.

Your Obligations - You agree to provide us access to the subject property for an on-site visual inspection. You agree to provide RA all available, historical and budgetary information, the governing documents, and other information that we request and deem necessary to complete the Report. Additionally, you agree to provide historical replacement schedules, utility bills and historical energy usage files that RA requests and deems necessary to complete the energy benchmarking services, and you agree to provide any utility release(s) reasonably requested by RA permitting RA to obtain any such data and/or information from any utility representative or other third party. You agree to pay actual attorneys' fees and any other costs incurred to collect on any unpaid balance for RA's services.

Use of Our Report - Use of the Report is limited to only the purpose stated herein. You acknowledge that RA is the exclusive owner of all intellectual property rights in and relating to the Report. You hereby acknowledge that any use or reliance by you on the Report for any unauthorized purpose is at your own risk and that you will be liable for the consequences of any unauthorized use or distribution of the Report. Use or possession of the Report by any unauthorized third party is prohibited. The Report in whole or in part is not and cannot be used as a design specification for design engineering purposes or as an appraisal. You may show the Report in its entirety to the following third parties: members of your organization (including your directors, officers, tenants and prospective purchasers), your accountants, attorneys, financial institutions and property managers who need to review the information contained herein, and any other third party who has a right to inspect the Report under applicable law including, but not limited, to any government entity or agency, or any utility companies. Without the written consent of RA, you shall not disclose the Report to any other third party. By engaging our services, you agree that the Report contains intellectual property developed (and owned solely) by RA and agree that you will not reproduce or distribute the Report to any party that conducts reserve studies or energy benchmarking services without the written consent of RA.

RA will include (and you hereby agree that RA may include) your name in our client lists. RA reserves the right to use (and you hereby agree that RA may use) property information to obtain estimates of replacement costs, useful life of property elements or otherwise as RA, in its sole discretion, deems appropriate.

Payment Terms, Due Dates and Interest Charges - If reserve study and energy benchmarking services are performed by RA, then the retainer payment is due upon execution of this agreement and prior to the inspection by RA, and any balance is due net 30 days from the Report shipment date. If only energy benchmarking services are performed by RA, then the retainer payment is due upon execution of this agreement and any balance is due net 30 days from the Report shipment date. In any case, any balance remaining 30 days after delivery of the Report shall accrue an interest charge of 1.5% per month. Unless this agreement is earlier terminated by RA in the event you breach or otherwise fail to comply with your obligations under this agreement, RA's obligations under this agreement shall commence on the date you execute and deliver this agreement and terminate on the date that is 6 months from the date of delivery of the Report by RA. Notwithstanding anything herein to the contrary, each provision that by its context and nature should survive the expiration or early termination of this agreement shall so survive, including, without limitation, any provisions with respect to payment, intellectual property rights, limitations of liability and governing law.

Miscellaneous - Neither party shall be liable for any failures or delays in performance due to fire, flood, strike or other labor difficulty, act of God, act of any governmental authority, riot, embargo, fuel or energy shortage, pandemic, wrecks or delays in transportation, or due to any other cause beyond such party's reasonable control; provided, however, that you shall not be relieved from your obligations to make any payment(s) to RA as and when due hereunder. In the event of a delay in performance due to any such cause, the time for completion or date of delivery will be extended by a period of time reasonably necessary to overcome the effect of such delay. You may not assign or otherwise transfer this agreement, in whole or in part, without the prior written consent of RA. RA may freely assign or otherwise transfer this agreement, in whole or in part, without your prior consent. This agreement shall be governed by the laws of the State of Wisconsin without regard to any principles of conflicts of law that would apply the laws of another jurisdiction. Any dispute with respect to this agreement shall be exclusively venued in Milwaukee County Circuit Court or in the United States District Court for the Eastern District of Wisconsin. Each party hereto agrees and hereby waives the right to a trial by jury in any action, proceeding or claim brought by or on behalf of the parties hereto with respect to any matter related to this agreement.

SECTION B

Viera East CDD Fiscal Year 2025 Budget and Rule Meeting Schedule

Fiscal Year 2025
Proposed Budget Workshop Schedule
Thursday, May 23, 2024 - Regular Meeting - Approve Proposed Budgets
Thursday, June 13, 2024 - Workshop Meeting - GF/Capital Reserve/DS Funds
Thursday, June 27, 2024 - Regular Meeting - Golf Course
Thursday, July 11, 2024 - Workshop - Continued Golf Course (if necessary)
Proposed Rules & Rates Workshop
Thursday, July 11, 2024 - Workshop - Set Public Hearing
Proposed Public Hearings
Thursday, August 22, 2024 - Rules & Rates Hearing*
Thursday, August 22, 2024 - Final Budget Hearing - All Budgets*

Budget Hearing Notice - Run on July 29 & August 5, 2024

Assessment Hearing Notice (if applicable) - Run on July 29 & August 5, 2024

Rule Hearing Notice - Run on July 18 & July 19, 2024

SECTION VI

SECTION A

Viera East CDD Action Items
3/28/2024

Item #	Action Item	Assigned To:	Status	Date Added	Estimated Start	Estimated Completion	Comments/Estimated Completion
1	Develop Emergency Recovery Plan	Moller/Dale/Robb	Ongoing	10/27/22			Preliminary Map Completed by Engineer
2	Letter to Community Regarding Storm Response	DeVries/Moller	Ongoing	10/27/22	3/1/24		Annual Newsletter - Review old report and flag for April 2024 release
3	Driving Range Parking	Moller	Ongoing	3/9/23			Project is in permitting
4	WMD	Showe	Ongoing	2/22/24			
5	Park Improvements	Moller/Webb	Ongoing	2/22/24			

SECTION VII

SECTION A

SECTION 1

March 22, 2024

Jim Moller, jmoller@vecdd.com
Viera East Golf Club
2300 Clubhouse Dr
Rockledge, FL 32955

Re: Viera East Golf Club Proposal | 72,000 SF of Existing Green Side Bunkers

Dear Jim -

Below is our proposal for the referenced work.

Scope of Work

1. Sod cut around existing green side bunker
2. Remove existing bunker sand
3. Haul and spread old existing bunker sand to nearby fairway bunkers
4. Remove existing bunker drainage up to the out fall
5. Re-shape bunker floor and bunker faces
6. Re-shape bunkers (decrease bunker sizes)
7. Re-edge bunkers
8. Check bunker drainage outfalls (replace as needed)
9. Supply and install 4-inch N-12 perf bunker drainage with flush outs
10. Supply and install 625 tons of G-angle bunker sand (4 inches compacted)
11. Re-shape 36,000 SF of remaining areas to decrease the size of the bunkers and prep for sod
12. Supply and install Bimini Bermuda Sod

Proposal is based on the following:

1. Decreasing bunker SF from 72,000 to 36,000 SF
2. Disposal of existing bunker drainage off-site
3. Replacement of bunker drainage and tying into existing out falls
4. Supply and installation of 69,000 SF of Bimini sod

Total Proposal Price \$3.65 per SF (prices based on existing green side bunkers at 72,000 SF)

Grand Total Not to Exceed \$262,800.00

If you have any questions, please give me a call.

Respectfully,
Landirr, Inc.

Mike Roberts
President

Scope of Work for Viera East Golf Course Greenside Bunker Renovation:

1. **Cost Breakdown all work listed below (2-7) included in cost per square foot:**
 - Cost per square foot: \$3.65
 - Total square footage: 72,000 SF
2. **Bunker Size Reduction:**
 - Reduce the overall square footage of greenside bunkers from 72,000 square feet to 36,000 square feet.
3. **Bunker Sand Removal and Relocation:**
 - Remove existing bunker sand from the greenside bunkers.
 - Relocate the removed sand to the nearest fairway bunker.
4. **Bunker Reshaping and Face Rolling:**
 - Reshape the greenside bunkers to the new design specifications, as decided on site by GC superintendent and Landlrr Superintendent.
 - New bunker face will be shaped to allow water to move around bunker face to reduce washouts.
 - Roll and compact the bunker faces for better stability and playability.
5. **Floor Drainage Replacement:**
 - Remove and replace the existing floor drainage system.
 - Install 4-inch N-12 perforated pipe for improved drainage efficiency.
 - Connect to existing outfall.
6. **Sand Replacement:**
 - Add 625 tons of G-angle sand to a depth of 4 inches in the greenside bunkers.
7. **Sod Installation:**
 - Install Bimini Bermuda sod on the renovated bunker areas.
8. **Pricing:**
 - Total proposed price \$3.65 per SF (prices based on existing green side bunker square foot measurements on 72,000 SF.
 - Grand Total Price = $\$3.65/\text{SF} \times 72,000 \text{ SF} = \$262,800$
 - If needed, any outfall drain line repairs will be at an additional cost of \$12.15 per LF.
 - Additional sod if needed above the budgeted 69,000 SF would be at \$.76 SF.

9. Project Timeline:

- Project is estimated to start in August 2024 and should be completed by October 2024.

10. Quality Assurance and Inspections:

- All completed bunkers will be GPS measured for accuracy. On course Golf Superintendent will oversee before and after design and quality of completion.

11. Communication Protocol:

- Landlrr's on-site superintendent will communicate daily with Viera East Superintendent to establish a daily plan, including new bunker design, approval of completed bunkers.

SECTION VIII

SECTION A

Viera East
Community Development District
 Check Register Summary
 February 16, 2024 through March 20, 2024

Fund	Date	Check #'s	Amount
<i>General Fund</i>			
	2/22/24	4966-4975	\$ 16,487.43
	2/29/24	4976-4987	\$ 54,224.54
	3/7/24	4988-4996	\$ 13,471.93
	3/14/24	4997-4998	\$ 11,420.25
		Sub-Total	\$ 95,604.15
<i>Capital Reserve</i>			
			\$ -
		Sub-Total	\$ -
<i>Golf Course</i>			
	2/22/24	31446-31467	\$ 28,997.74
	2/29/24	31468-31490	\$ 19,618.72
	3/7/24	31491-31502	\$ 22,282.09
	3/14/24	31503-31524	\$ 14,289.07
		Sub-Total	\$ 85,187.62
Total			\$ 180,791.77

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
2/22/24	00056	2/12/24	15388702	202402	300	15500	10000		SECURITY SERVICES	*	359.83		
									ADT SECURITY SERVICES			359.83	004966
2/22/24	00267	2/15/24	24-02-08	202402	340	53800	47900		30 YD ROLLOFF	*	375.00		
									BERRY DISPOSAL			375.00	004967
2/22/24	00034	2/09/24	05488049	202402	340	53800	47300		1705 CRANE CREEK SEWER	*	219.82		
									CITY OF COCOA			219.82	004968
2/22/24	00195	2/15/24	4523693	202402	320	53800	34100		PEST SERVICE	*	429.29		
									ECOLAB PEST ELIMINATION DIV			429.29	004969
2/22/24	00296	2/15/24	41580437	202402	340	53800	47400		IRRIGATION PUMP	*	2,528.28		
									EVERBANK, N.A.			2,528.28	004970
2/22/24	00126	1/01/24	467	202401	310	51300	34000		MANAGEMENT FEES	*	9,146.17		
		1/01/24	467	202401	310	51300	35100		INFORMATION TECHNOLOGY	*	375.75		
		1/01/24	467	202401	310	51300	31700		DISSEMINATION AGENT SERV	*	83.33		
		1/01/24	467	202401	310	51300	42000		COPIES	*	42.00		
									GOVERNMENTAL MANAGEMENT SERVICES			9,647.25	004971
2/22/24	00190	2/19/24	343890	202402	340	53800	46000		BATTERY CABLE BRUSH	*	12.16		
		2/19/24	343890	202402	340	53800	46000		BATTERY CABLE	*	79.16		
									NAPA AUTO PARTS			91.32	004972
2/22/24	00194	2/19/24	26732402	202402	340	53800	46000		AUTOMOTIVE BATTERY	*	161.96		
		2/19/24	26752402	202402	340	53800	46000		BATTERY	*	122.63		
									ROYAL BATTERY DISTRIBUTORS			284.59	004973
2/22/24	00217	2/20/24	03758784	202402	340	53800	49000		TIRES	*	105.92		
		2/20/24	03758784	202402	340	53800	49000		TIRES	*	46.13		
									SOLID WASTE MANAGEMENT DEPT			152.05	004974

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CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
2/22/24	00259	2/10/24	38 VECDD	202402		320-53800-48000			ADVERTISING UNIQUE WEBB CONSULTING	*	2,400.00	2,400.00	004975
2/29/24	00180	2/29/24	02292024	202402		330-53800-49500			SHORELINE RESTORATION AMERICAN SHORELINE RESTORATION INC.	*	50,160.00	50,160.00	004976
2/29/24	00311	3/30/24	03-30-20	202403		320-53800-48000			ENTERTAINMENT 03/30/24 DENISE TURNER	*	300.00	300.00	004977
2/29/24	00310	3/08/24	03-08-20	202403		320-53800-48000			ENTERTAINMENT 03/08/24 FRED CAVESE	*	150.00	150.00	004978
2/29/24	00286	2/22/24	9839605	202402		340-53800-41000			TELEPHONE SYSTEM 2/27/24 4069807 202402 340-53800-41000 ACCOUNT BALANCE FUSION, LLC	*	1,248.06	1,264.56	004979
2/29/24	00292	3/23/24	03-23-20	202403		320-53800-48000			ENTERTAINMENT 03/23/24 LACEY CONNELLY	*	200.00	200.00	004980
2/29/24	00291	3/01/24	03-01-20	202403		320-53800-48000			ENTERTAINMENT 03/01/24 ROCKSTAR KARAOKE ENTERTAINMENT LLC	*	350.00	350.00	004981
2/29/24	00291	3/08/24	03-08-20	202403		320-53800-48000			ENTERTAINMENT 03/08/24 ROCKSTAR KARAOKE ENTERTAINMENT LLC	*	350.00	350.00	004982
2/29/24	00291	3/15/24	03-15-20	202403		320-53800-48000			ENTERTAINMENT 03/15/24 ROCKSTAR KARAOKE ENTERTAINMENT LLC	*	350.00	350.00	004983
2/29/24	00291	3/22/24	03-22-20	202403		320-53800-48000			ENTERTAINMENT 03/22/24 ROCKSTAR KARAOKE ENTERTAINMENT LLC	*	350.00	350.00	004984
2/29/24	00291	3/29/24	03-29-20	202403		320-53800-48000			ENTERTAINMENT 03/29/24 ROCKSTAR KARAOKE ENTERTAINMENT LLC	*	350.00	350.00	004985

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CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
2/29/24	00302	3/02/24	03-02-20	202403	320	53800	48000		ENTERTAINMENT 03/02/24	*	300.00		
									SCOTT ZUROWSKI			300.00	004986
2/29/24	00188	2/22/24	30901112	202402	340	53800	54100		UNIFORM 2/22/24	*	49.99		
		2/29/24	30901133	202402	340	53800	54100		UNIFORM 2/29/24	*	49.99		
									UNIFIRST CORPORATION			99.98	004987
3/07/24	00267	2/23/24	24-02-12	202402	340	53800	47900		30 YD ROLLOFF	*	425.00		
		2/29/24	24-02-16	202403	340	53800	47900		30 YD ROLLOFF	*	425.00		
									BERRY DISPOSAL			850.00	004988
3/07/24	00306	3/01/24	28798	202403	320	53800	48000		ADVERTISING 03/2024	*	330.00		
		3/01/24	28799	202403	320	53800	48000		ADVERTISING 03/2024	*	433.50		
									BLUEWATER CREATIVE GROUP, INC.			763.50	004989
3/07/24	00040	3/01/24	463375	202403	330	53800	47200		AQUATIC WEED CONTROL	*	9,983.59		
									ECOR INDUSTRIES, INC.			9,983.59	004990
3/07/24	00313	3/08/24	4497-R	202403	320	53800	48000		MAGAZINE ADVERTISING	*	695.00		
									INDIAN RIVER MEDIA GROUP			695.00	004991
3/07/24	00307	3/05/24	22944	202403	340	53800	46000		BATHROOM LOCKS	*	40.00		
									LACY'S LOCKSMITHING			40.00	004992
3/07/24	00251	2/29/24	FEB MILE	202402	310	51300	49200		FEBRUARY MILEAGE	*	163.15		
									PEDRO LOPEZ			163.15	004993
3/07/24	00312	3/01/24	036930	202403	320	53800	48000		ENTERTAINMENT 3/1	*	350.00		
									PETTY CASH			350.00	004994
3/07/24	00176	3/04/24	13866561	202403	340	53800	47500		CHEMICALS	*	576.70		
									SITEONE LANDSCAPE SUPPLY, LLC			576.70	004995

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CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
3/07/24	00188	3/07/24	30901150	202403 340-53800-54100		UNIFORM 3/7/2024	*	49.99		
						UNIFIRST CORPORATION			49.99	004996
3/14/24	00285	3/04/24	1893	202402 340-53800-47300		FEBRUARY GRASS CUTTING	*	1,800.00		
						A NEW LIFE LAWN CARE & MORE			1,800.00	004997
3/14/24	00126	3/01/24	471	202403 310-51300-34000		MANAGEMENT FEES MAR 24	*	9,146.17		
		3/01/24	471	202403 310-51300-35100		INFORMATION TECH MAR 24	*	375.75		
		3/01/24	471	202403 310-51300-42000		COPIES	*	15.00		
		3/01/24	472	202403 310-51300-31700		DISSEMINATION SRVC 03/24	*	83.33		
						GOVERNMENTAL MANAGEMENT SERVICES			9,620.25	004998
								TOTAL FOR BANK A	95,604.15	
								TOTAL FOR REGISTER	95,604.15	

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CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
2/22/24	01485	2/09/24	91723729	202402	300-14200-10000			CUSTOM APPAREL	*	186.76		
		2/12/24	91724381	202402	300-14200-10000			GOLF BALLS	*	147.98		
ACUSHNET COMPANY											334.74	031446
2/22/24	01627	1/12/24	15388702	202402	300-15500-10000			FIRE MONITORING	*	34.96		
		2/12/24	70217229	202402	300-15500-10000			INSPECTION AND MONITORING	*	657.73		
ADT COMMERCIAL											692.69	031447
2/22/24	01654	2/19/24	LORL1684	202402	320-57200-51100			CLUBHOUSE SUPPLIES	*	153.05		
ALSCO											153.05	031448
2/22/24	01636	2/14/24	WPZX266	202402	330-57200-54000			RADIO LICENSE	*	115.00		
BUSINESS RADIO LICENSING											115.00	031449
2/22/24	01550	2/17/24	228777	202402	300-14100-10000			BREAD	*	212.90		
		2/22/24	02222024	202402	300-14100-10000			BREAD	*	184.60		
CHUCK INDEPENDENT BREAD DIST, LLC											397.50	031450
2/22/24	00024	2/15/24	02104587	202402	320-57200-43000			2300 CLUBHOUSE SEWER	*	189.25		
		2/15/24	02104587	202402	330-57200-43000			2300 CLUBHOUSE SEWER	*	189.25		
		2/15/24	02104587	202402	340-57200-43000			2300 CLUBHOUSE SEWER	*	189.25		
		2/15/24	06100997	202402	390-57200-43000			5600 MURRELL RD SEWER	*	404.23		
CITY OF COCOA UTILITIES											971.98	031451
2/22/24	01629	3/01/24	SUP00461	202403	300-15500-10000			MAINTENACE FEE	*	649.00		
CLUB CADDIE											649.00	031452
2/22/24	00947	2/15/24	4523700	202402	390-57200-46500			PEST SERVICE	*	159.90		
		2/15/24	4523700	202402	330-57200-46400			PEST SERVICE	*	95.11		
		2/15/24	4523700	202402	340-57200-46400			PEST SERVICE	*	95.11		
ECOLAB PEST ELIMINATION											350.12	031453

VIER --VIERA EAST-- HHENRY

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
2/22/24	01594	2/21/24	21179	202402	310-57200-45000			ADD INLAND MARINE EGIS INSURANCE & RISK ADVISORS	*	246.00	246.00	031454
2/22/24	00785	2/20/24	235277	202402	390-57200-46000			THIN CANOPY FLORIDA BULB & BALLAST, INC.	*	135.50	135.50	031455
2/22/24	00076	2/12/24	1128053	202402	300-13100-10500			UTILITIES FLORIDA CITY GAS	*	446.15	446.15	031456
2/22/24	01438	2/01/24	59279	202402	340-57200-54000			HANDICAP SERVICE	*	633.00		
		2/01/24	59279	202402	300-15500-10000			HANDICAP SERVICE FLORIDA STATE GOLF ASSOCIATION	*	3,165.00	3,798.00	031457
2/22/24	01372	2/19/24	35961205	202402	320-57200-34100			COPIER	*	192.37		
		2/19/24	35961205	202402	300-13100-10000			COPIER	*	192.36		
		2/19/24	35961205	202402	320-57200-34100			COPIER	V	192.37-		
		2/19/24	35961205	202402	300-13100-10000			COPIER	V	192.36-	.00	031458
2/22/24	01071	1/01/24	468	202401	310-57200-31700			GOLF FUND DISSEMINATION GOVERNMENTAL MANAGEMENT SERVICES	*	83.33	83.33	031459
2/22/24	00871	12/08/23	10171243	202312	390-57200-46000			FUSE	*	18.10		
		1/03/24	10177907	202401	390-57200-46000			SUPPLIES KIMBALL MIDWEST	*	169.98	188.08	031460
2/22/24	00127	2/14/24	668800	202402	390-57200-46000			TIRES PRECISION	*	401.91	401.91	031461
2/22/24	01369	1/24/24	61613767	202401	300-14200-10000			GOLF BALLS	*	1,324.80		
		2/07/24	61769534	202402	300-14200-10000			GOLF CLUBS	*	333.72		

VIER --VIERA EAST-- HHENRY

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		2/08/24	61767240	202402	300-14200-10000		GOLF CLUB	*	172.00		
							SRIXON/CLEVELAND GOLF/XXIO			1,830.52	031462
2/22/24	01210	2/17/24	80733196	202402	320-57200-51000		OFFICE SUPPLIES	*	48.24		
							STAPLES ADVANTAGE			48.24	031463
2/22/24	00130	2/14/24	52293000	202402	300-14100-10200		RED BULL DRINK	*	92.90		
		2/14/24	52293000	202402	330-57200-51050		RESTARAUNT SUPPLIES	*	143.51		
		2/14/24	52293000	202402	300-14100-10000		FOOD SUPPLIES	*	874.91		
		2/14/24	52293000	202402	330-57200-43100		FUEL	*	7.10		
							SYSCO			1,118.42	031464
2/22/24	01656	2/12/24	8739526	202402	390-57200-54600		TORO TURF EQUIPMENT	*	6,541.14		
		2/12/24	8739526	202402	390-57200-54600		2022 FMV TORO PACKAGE	*	4,717.02		
		2/12/24	8739526	202402	390-57200-54600		2022 CUSHMAN HAULER 800X	*	726.47		
		2/12/24	8739526	202402	390-57200-54600		TORO TURF EQUIPMENT	*	3,368.46		
		2/12/24	8739526	202402	390-57200-54600		2021 CUSHMAN REFRESHER	*	355.00		
							THE HUNTINGTON NATIONAL BANK			15,708.09	031465
2/22/24	01558	2/09/24	50286467	202402	390-57200-54600		KUBOTA COMPACT TRACTORS	*	652.46		
							WELLS FARGO FINANCIAL LEASING, INC.			652.46	031466
2/22/24	01372	2/19/24	35961205	202402	320-57200-34100		COPIER	*	146.12		
		2/19/24	35961205	202402	300-13100-10000		COPIER	*	146.11		
							GREAT AMERICA FINANCIAL SVCS			292.23	031467
2/29/24	01485	2/16/24	91727015	202402	300-14200-10000		CLUBHOUSE INVENTORY	*	233.40		
							ACUSHNET COMPANY			233.40	031468
2/29/24	00091	1/29/24	INV05876	202401	300-14200-10000		GOLF SHOP INVENTORY	*	1,592.39		
							AHEAD LLC			1,592.39	031469

VIER --VIERA EAST-- HHENRY

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
2/29/24	01654	2/26/24	LORL1686 MATS	202402	320	57200	51100		ALSCO	*	153.05	153.05	031470
2/29/24	01550	2/24/24	228779 BREAD	202402	300	14100	10000			*	129.25		
		2/27/24	228780 BREAD	202402	300	14100	10000		CHUCK INDEPENDENT BREAD DIST, LLC	*	191.30	320.55	031471
2/29/24	00024	2/15/24	141774 F 4563 BRAYWICK CT	202402	320	57200	43000		CITY OF COCOA UTILITIES	*	78.60	78.60	031472
2/29/24	00033	2/22/24	15-80122 SALES AND USE TAX	202310	300	21700	10000		FLORIDA DEPT OF REVENUE	*	373.04	373.04	031473
2/29/24	00587	2/15/24	15666253 GASOLINE	202402	390	57200	46110			*	742.71		
		2/15/24	15666253 GASOLINE	202402	300	13100	10000			*	365.81		
		2/15/24	15666254 GASOLINE	202402	390	57200	46110			*	242.45		
		2/15/24	15666254 GASLOINE	202402	300	13100	10000		GLOVER OIL COMPANY INC	*	119.42	1,470.39	031474
2/29/24	01532	3/01/24	2-229262 CLEANING SERVICE MAR 24	202403	390	57200	51160		JANI-KING OF ORLANDO	*	2,749.00	2,749.00	031475
2/29/24	01420	2/23/24	EST 6 TREE REMOVAL	202402	390	57200	49000		LELAND'S TREE SERVICE	*	1,800.00	1,800.00	031476
2/29/24	01533	2/24/24	02324980 TOOLS REIMBURSEMENT	202402	390	57200	46000		PEDRO LOPEZ	*	36.34	36.34	031477
2/29/24	99999	2/29/24	VOID VOID CHECK	202402	000	00000	00000		*****INVALID VENDOR NUMBER*****	C	.00	.00	031478
2/29/24	01324	2/16/24	8999 CRICKET WIRELESS	202402	320	57200	41000			*	239.00		

VIER --VIERA EAST-- HHENRY

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
2/16/24	8999	202402	320-57200-41000		HULU SUBSCRIPTION	*	99.13	
2/16/24	8999	202402	390-57200-46000		STEEL PIPES	*	26.38	
2/16/24	8999	202402	300-13100-10000		STAMPS	*	298.00	
2/16/24	8999	202402	320-57200-54500		1 YEAR BACKUP	*	56.99	
2/16/24	8999	202402	300-14100-10200		COFFEE PODS	*	25.99	
2/16/24	8999	202402	340-57200-51100		GOLF CART FLAGS	*	132.27	
2/16/24	8999	202402	390-57200-51100		BIRD REFLECTORS	*	26.78	
2/16/24	8999	202402	340-57200-51100		STEEL GOLF CART SUPPLIES	*	345.36	
2/16/24	8999	202402	390-57200-51100		BJ'S SUPPLIES	*	960.85	
2/16/24	8999	202402	300-13100-10000		JOB POSTING	*	20.00	
2/16/24	8999	202402	300-13100-10000		FIRST AID KIT	*	76.63	
2/16/24	8999	202402	300-13100-10000		BARTENDER TRAINING	*	885.00	
2/16/24	8999	202402	330-57200-51100		INVENTORY OUTLINE	*	50.00	
2/16/24	8999	202402	300-13100-10000		DECOR FOR SUPERBOWL	*	71.62	
2/16/24	8999	202402	300-13100-10000		EVENT SUPPLIES	*	88.81	
2/16/24	8999	202402	300-13100-10000		FACEBOOK AD	*	49.75	
2/16/24	8999	202402	300-13100-10000		FACEBOOK AD	*	75.00	
2/16/24	8999	202402	300-13100-10000		ABC SPIRITS	*	89.80	
2/22/24	1087 FEB	202402	300-14100-10000		FOOD PURCHASES	*	570.70	
2/22/24	1087 FEB	202402	330-57200-51025		KITCHEN SUPPLIES	*	768.26	
2/22/24	1087 FEB	202402	330-57200-51100		OPERATING SUPPLIES	*	193.16	
2/22/24	1087 FEB	202402	300-14100-10200		BEVERAGES	*	113.63	
2/16/24	8999	202402	320-57200-41000		CRICKET WIRELESS	V	239.00-	

VIER --VIERA EAST-- HHENRY

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	#
2/16/24	8999		202402	320-57200-41000					HULU SUBSCRIPTION	V	99.13-		
2/16/24	8999		202402	390-57200-46000					STEEL PIPES	V	26.38-		
2/16/24	8999		202402	300-13100-10000					STAMPS	V	298.00-		
2/16/24	8999		202402	320-57200-54500					1 YEAR BACKUP	V	56.99-		
2/16/24	8999		202402	300-14100-10200					COFFEE PODS	V	25.99-		
2/16/24	8999		202402	340-57200-51100					GOLF CART FLAGS	V	132.27-		
2/16/24	8999		202402	390-57200-51100					BIRD REFLECTORS	V	26.78-		
2/16/24	8999		202402	340-57200-51100					STEEL GOLF CART SUPPLIES	V	345.36-		
2/16/24	8999		202402	390-57200-51100					BJ'S SUPPLIES	V	960.85-		
2/16/24	8999		202402	300-13100-10000					JOB POSTING	V	20.00-		
2/16/24	8999		202402	300-13100-10000					FIRST AID KIT	V	76.63-		
2/16/24	8999		202402	300-13100-10000					BARTENDER TRAINING	V	885.00-		
2/16/24	8999		202402	330-57200-51100					INVENTORY OUTLINE	V	50.00-		
2/16/24	8999		202402	300-13100-10000					DECOR FOR SUPERBOWL	V	71.62-		
2/16/24	8999		202402	300-13100-10000					EVENT SUPPLIES	V	88.81-		
2/16/24	8999		202402	300-13100-10000					FACEBOOK AD	V	49.75-		
2/16/24	8999		202402	300-13100-10000					FACEBOOK AD	V	75.00-		
2/16/24	8999		202402	300-13100-10000					ABC SPIRITS	V	89.80-		
2/22/24	1087	FEB	202402	300-14100-10000					FOOD PURCHASES	V	570.70-		
2/22/24	1087	FEB	202402	330-57200-51025					KITCHEN SUPPLIES	V	768.26-		
2/22/24	1087	FEB	202402	330-57200-51100					OPERATING SUPPLIES	V	193.16-		
2/22/24	1087	FEB	202402	300-14100-10200					BEVERAGES	V	113.63-		

REGIONS BANK .00 031479

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CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	TO DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
2/29/24	00603	2/15/24	191639	202402	390	57200	46000		LANDSCAPE SUPPLIES ROCKLEDGE MOWER & SERVICE	*	123.95	123.95	031480
2/29/24	01579	2/20/24	26792402	202402	390	57200	46000		BATTERIES ROYAL BATTERY DISTRIBUTION INC.	*	114.16	114.16	031481
2/29/24	01334	2/22/24	13839294	202402	390	57200	47500		CHEMICALS SITEONE LANDSCAPE SUPPLY, LLC	*	53.65	53.65	031482
2/29/24	01369	2/09/24	7805823	202402	300	14200	10000		GOLF CLUBS SRIXON/CLEVELAND GOLF/XXIO	*	571.50	571.50	031483
2/29/24	00130	2/21/24	52294582	202402	330	57200	51050		NAPKINS	*	149.58		
		2/21/24	52294582	202402	300	14100	10001		SNACKS	*	101.98		
		2/21/24	52294582	202402	300	14100	10000		FOOD	*	635.39		
		2/21/24	52294582	202402	330	57200	43100		FUEL CHARGE	*	7.10		
		2/27/24	52296003	202402	330	57200	51050		GLOVES	*	47.84		
		2/27/24	52296003	202402	300	14100	10000		FOOD	*	805.79		
		2/27/24	52296003	202402	330	57200	43100		FUEL	*	7.10		
		2/27/24	52296003	202402	300	21700	10000		TAX	*	3.85		
		2/21/24	52294582	202402	330	57200	51050		NAPKINS	V	149.58-		
		2/21/24	52294582	202402	300	14100	10001		SNACKS	V	101.98-		
		2/21/24	52294582	202402	300	14100	10000		FOOD	V	635.39-		
		2/21/24	52294582	202402	330	57200	43100		FUEL CHARGE	V	7.10-		
		2/27/24	52296003	202402	330	57200	51050		GLOVES	V	47.84-		
		2/27/24	52296003	202402	300	14100	10000		FOOD	V	805.79-		
		2/27/24	52296003	202402	330	57200	43100		FUEL	V	7.10-		

VIER --VIERA EAST-- HHENRY

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		2/27/24	52296003	202402	300	21700	10000		TAX	V	3.85-		
									SYSKO			.00	031484
2/29/24	00807	2/22/24	30901112	202402	390	57200	54100		UNIFORM 2/22/24	*	115.40		
		2/29/24	30901133	202402	390	57200	54100		UNIFORM 2/29/24	*	115.40		
									UNIFIRST CORPORATION			230.80	031485
2/29/24	01206	2/23/24	9240227-	202402	320	57200	34100		DUMPSTER	*	721.97		
		2/23/24	9240548-	202402	390	57200	47900		DUMPSTER	*	219.41		
									WM CORPORATE SERVICES, INC.			941.38	031486
2/29/24	01324	2/22/24	1087 FEB	202402	300	14100	10000		FOOD PURCHASES	*	570.70		
		2/22/24	1087 FEB	202402	330	57200	51025		KITCHEN SUPPLIES	*	768.26		
		2/22/24	1087 FEB	202402	330	57200	51100		OPERATING SUPPLIES	*	193.16		
		2/22/24	1087 FEB	202402	300	14100	10200		BEVERAGES	*	113.63		
									REGIONS BANK			1,645.75	031487
2/29/24	99999	2/29/24	VOID	202402	000	00000	00000		VOID CHECK	C	.00		
									*****INVALID VENDOR NUMBER*****			.00	031488
2/29/24	01324	2/16/24	8999	202402	320	57200	41000		CRICKET WIRELESS	*	239.00		
		2/16/24	8999	202402	320	57200	41000		HULU SUBSCRIPTION	*	99.13		
		2/16/24	8999	202402	390	57200	46000		STEEL PIPES	*	26.38		
		2/16/24	8999	202402	300	13100	10000		STAMPS	*	298.00		
		2/16/24	8999	202402	320	57200	54500		1 YEAR BACKUP	*	56.99		
		2/16/24	8999	202402	300	14100	10200		COFFEE PODS	*	25.99		
		2/16/24	8999	202402	340	57200	51100		GOLF CART FLAGS	*	132.27		
		2/16/24	8999	202402	390	57200	51100		BIRD REFLECTORS	*	26.78		

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2/16/24	8999	202402	340-57200-51100	STEEL GOLF CART SUPPLIES						*	345.36		
2/16/24	8999	202402	390-57200-51100	BJ'S SUPPLIES						*	960.85		
2/16/24	8999	202402	300-13100-10000	JOB POSTING						*	20.00		
2/16/24	8999	202402	300-13100-10000	FIRST AID KIT						*	76.63		
2/16/24	8999	202402	300-13100-10000	BARTENDER TRAINING						*	885.00		
2/16/24	8999	202402	330-57200-51100	INVENTORY OUTLINE						*	50.00		
2/16/24	8999	202402	300-13100-10000	DECOR FOR SUPERBOWL						*	71.62		
2/16/24	8999	202402	300-13100-10000	EVENT SUPPLIES						*	88.81		
2/16/24	8999	202402	300-13100-10000	FACEBOOK AD						*	49.75		
2/16/24	8999	202402	300-13100-10000	FACEBOOK AD						*	75.00		
2/16/24	8999	202402	300-13100-10000	ABC SPIRITS						*	89.80		
REGIONS BANK											3,617.36	031489	
2/29/24	00130	2/21/24	52294582	202402	330-57200-51050					*	149.58		
		2/21/24	52294582	202402	300-14100-10001					*	101.98		
		2/21/24	52294582	202402	300-14100-10000					*	635.39		
		2/21/24	52294582	202402	330-57200-43100					*	7.10		
		2/27/24	52296003	202402	330-57200-51050					*	47.84		
		2/27/24	52296003	202402	300-14100-10000					*	805.79		
		2/27/24	52296003	202402	330-57200-43100					*	7.10		
SYSCO											1,754.78	031490	
3/07/24	01485	2/26/24	91731285	202402	300-14200-10000					*	123.76		
		2/26/24	91731285	202402	300-14200-10000					*	133.49		
		2/29/24	91734273	202402	300-14200-10000					*	159.50		
ACUSHNET COMPANY											416.75	031491	

VIER --VIERA EAST-- HHENRY

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3/07/24	01654	12/29/23	LORL1668	202312	320-57200-51100				*	95.03		
			MATS									
		2/05/24	LORL1679	202402	320-57200-51100				*	153.05		
			MATS									
							ALSCO				248.08	031492
3/07/24	00390	2/27/24	93774910	202402	300-14200-10000				*	479.04		
			GOLF BALLS									
		2/28/24	93776373	202402	300-14200-10000				*	510.36		
			GOLF BALLS									
							CALLAWAY				989.40	031493
3/07/24	01550	3/05/24	228782	202403	300-14100-10000				*	300.75		
			BREAD									
		3/07/24	228783	202403	300-14100-10000				*	46.00		
			BREAD									
							CHUCK INDEPENDENT BREAD DIST, LLC				346.75	031494
3/07/24	00838	2/27/24	15-80122	202402	300-21700-10000				*	256.21		
			TAX PENALTY									
							FLORIDA DEPT OF REVENUE				256.21	031495
3/07/24	00203	2/27/24	8763491	202402	390-57200-54600				*	1,065.98		
			TORO REELMASTER 5010-H									
		2/27/24	8763491	202402	390-57200-54600				*	242.06		
			2022 CUSHMAN SHUTTLE									
		2/27/24	8763491	202402	350-57200-46100				*	10,784.30		
			RXV ELITE									
		2/27/24	8763491	202402	390-57200-54600				*	253.59		
			HAULER 800X GAS									
							HUNTINGTON NATIONAL BANK				12,345.93	031496
3/07/24	00483	2/25/24	LOWES ST	202402	300-13100-10000				*	57.39		
			LOWES SUPPLIES									
		2/25/24	LOWES ST	202402	390-57200-46000				*	432.66		
			LOWES SUPPLIES									
		2/25/24	LOWES ST	202402	330-57200-46000				*	30.32		
			LOWES SUPPLIES									
							LOWE'S				520.37	031497
3/07/24	01350	2/27/24	21088170	202402	350-57200-46100				*	511.54		
			FIRE AND BURGLARY ALARMS									
							MARLIN BUSINESS BANK				511.54	031498
3/07/24	00808	3/06/24	036931	202403	300-10100-11000				*	338.00		
			PETTY CASH SAFE									
							PETTY CASH				338.00	031499

VIER --VIERA EAST-- HHENRY

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
3/07/24	01369	8/30/23	7629253	202402	300	14200	10000		GOLF BALLS	*	3,225.60		
		2/20/24	7819161	202402	300	14200	10000		GOLF CLUB	*	73.66		
SRIXON/CLEVELAND GOLF/XXIO												3,299.26	031500
3/07/24	01210	3/02/24	80734813	202403	320	57200	51000		OFFICE SUPPLIES 03/2024	*	65.77		
STAPLES ADVANTAGE												65.77	031501
3/07/24	00130	3/05/24	52298035	202403	300	14100	10001		SNACKS	*	391.56		
		3/05/24	52298035	202403	330	57200	51050		PAPER	*	63.48		
		3/05/24	52298035	202403	330	57200	51100		OTHER	*	268.47		
		3/05/24	52298035	202403	300	14100	10200		BEVERAGES	*	711.03		
		3/05/24	52298035	202403	300	14100	10000		FOOD	*	1,502.39		
		3/05/24	52298035	202403	330	57200	43100		FUEL	*	7.10		
SYSCO												2,944.03	031502
3/14/24	00091	3/04/24	INV05909	202403	300	14200	10000		BALLMARKERS	*	240.24		
AHEAD LLC												240.24	031503
3/14/24	01654	3/11/24	LORL1690	202403	320	57200	51100		MATS MAR 24	*	153.05		
ALSCO												153.05	031504
3/14/24	01317	3/14/24	24AD0000	202403	390	57200	49100		24AD00004 PARKING LOT	*	3,255.00		
BREVARD COUNTY BOCC												3,255.00	031505
3/14/24	01553	3/01/24	02124630	202403	330	57200	41000		TV & INTERNET MAR 24	*	404.38		
CHARTER COMMUNICATIONS												404.38	031506
3/14/24	01550	3/09/24	228784	202403	300	14100	10000		BREAD MARCH 24	*	98.40		
		3/14/24	228785	202403	300	14100	10000		BREAD DELIVERY 3.14	*	266.50		
CHUCK INDEPENDENT BREAD DIST, LLC												364.90	031507

VIER --VIERA EAST-- HHENRY

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
3/17/24	01550	3/09/24	228784	202403	300	14100	10000		BREAD MARCH 24	V	98.40-		
		3/14/24	228785	202403	300	14100	10000		BREAD DELIVERY 3.14	V	266.50-		
CHUCK INDEPENDENT BREAD DIST, LLC												364.90-031507	
3/14/24	01388	3/11/24	AR109419	202403	390	57200	54600		CONTRACT CHARGE MAR 24	*	112.97		
DEX IMAGING												112.97 031508	
3/14/24	01196	5/25/23	93457383	202403	350	57200	46300		VEHICLE SERVICE	*	150.00		
		8/02/23	93541853	202403	390	57200	46000		VEHICLE PARTS	*	149.85		
		1/11/24	93724284	202403	350	57200	46300		VEHICLE PEDALS	*	371.00		
E-Z-GO A TEXTRON COMPANY												670.85 031509	
3/14/24	00838	2/20/24	9829	202403	300	21700	10000		12.23 PENELTY	*	131.02		
FLORIDA DEPT OF REVENUE												131.02 031510	
3/14/24	00587	2/29/24	15692464	202402	390	57200	46100		GASOLINE FEB 24	*	1,236.39		
		2/29/24	15692464	202402	300	13100	10000		GASOLINE FEB 24	*	608.97		
		2/29/24	15692465	202402	390	57200	46100		DIESEL FEB 24	*	150.74		
		2/29/24	15692465	202402	300	13100	10000		DIESEL FEB24	*	74.15		
GLOVER OIL COMPANY INC												2,070.25 031511	
3/14/24	00564	3/05/24	513151	202402	390	57200	47300		GOLF BUNKER SAND	*	1,246.66		
GOLF SPECIALTIES, INC.												1,246.66 031512	
3/14/24	01071	3/01/24	472	202403	310	57200	31700		DISSEMINATION SRVC MAR24	*	83.33		
GOVERNMENTAL MANAGEMENT SERVICES												83.33 031513	
3/14/24	01358	2/29/24	00118238	202402	390	57200	54200		PRESSURE CYLINDER	*	37.65		
NEXAIR, LLC												37.65 031514	
3/14/24	01514	2/29/24	0259192-	202402	390	57200	47500		TURF CHEMICALS	*	2,150.00		

VIER --VIERA EAST-- HHENRY

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
3/11/24		0259537-	202403	390-57200-47500	TURF MARCH 24 NOBLE TURF, LLC	*	1,612.00		

3/14/24	00127	3/04/24	669552	202403 390-57200-46000	GOLF CART TIRE PRECISION	*	410.52		

3/14/24	01657	2/29/24	462517	202402 390-57200-46000	MOWER PARTS REV-CUT MOWER	*	26.63		

3/17/24	01657	2/29/24	462517	202403 390-57200-46000	MOWER PARTS REV-CUT MOWER	V	26.63-		

3/14/24	00777	2/28/24	131495	202402 350-57200-51300	RANGE KEYS RANGE SERVANT AMERICA INC	*	613.00		

3/14/24	00130	3/12/24	52299714	202403 330-57200-51050	PAPER & PLASTIC	*	13.25		
		3/12/24	52299714	202403 330-57200-51100	OPERATING SUPPLIES	*	66.30		
		3/12/24	52299714	202403 300-14100-10000	FOOD	*	893.69		
		3/12/24	52299714	202403 330-57200-43100	FUEL	*	7.10		

3/14/24	01512	2/27/24	8763491	202402 390-57200-54600	TORO REELMASTER 5010-H 2022 CUSHMAN SHUTTLE 6GAS	*	1,065.98		
		2/27/24	8763491	202402 390-57200-54600	RXV ELITE & FREEDOM ELITE	*	242.06		
		2/27/24	8763491	202402 350-57200-46100	HAULER 800X GAS	*	10,784.30		
		2/27/24	8763491	202402 390-57200-54600	CUSHMAN HAULER 800X	*	253.59		
		3/08/24	8776162	202403 390-57200-54600	CUSHMAN HAULER 800X	*	181.84		

3/17/24	01512	2/27/24	8763491	202403 390-57200-54600	TORO REELMASTER 5010-H 2022 CUSHMAN SHUTTLE 6GAS	V	1,065.98-		
		2/27/24	8763491	202403 390-57200-54600		V	242.06-		

VIER --VIERA EAST-- HHENRY

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
2/27/24		8763491	202403	350	57200	46100			RXV ELITE & FREEDOM ELITE	V	10,784.30-		
2/27/24		8763491	202403	390	57200	54600			HAULER 800X GAS	V	253.59-		
3/08/24		8776162	202403	390	57200	54600			CUSHMAN HAULER 800X	V	181.84-		
THE HUNTINGTON NATIONAL BANK											12,527.77-	031520	
3/14/24	01207	2/29/24	004621	202402	390	57200	47500		TURF FEB 24	*	1,241.92		
TRIGON TURF SCIENCES, LLC											1,241.92	031521	
3/14/24	01550	3/12/24	228781	202403	300	14100	10000		BREAD	*	166.05		
CHUCK INDEPENDENT BREAD DIST, LLC											166.05	031522	
3/14/24	01196	5/25/23	93457383	202403	350	57200	46300		VEHICLE SERVICE	*	150.00		
		8/02/23	93541853	202403	390	57200	46000		VEHICLE PARTS	*	149.85		
		1/11/24	93724284	202403	350	57200	46300		VEHICLE PEDALS	*	371.51		
E-Z-GO A TEXTRON COMPANY											671.36	031523	
3/14/24	01512	3/08/24	8776162	202403	390	57200	54600		CUSHMAN HAULER 800X	*	181.84		
THE HUNTINGTON NATIONAL BANK											181.84	031524	
TOTAL FOR BANK B											85,187.62		
TOTAL FOR REGISTER											85,187.62		

SECTION B

Viera East
Community Development District

Unaudited Financial Reporting
February 28, 2024



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Viera East
Community Development District
Combined Balance Sheet
February 28, 2024

	General Fund	Capital Reserve Fund	Debt Service Fund	Capital Projects Fund	Golf Course/ Recreation Fund	Totals Governmental Funds
Assets:						
Cash:						
Operating Account	\$ 1,047,676	\$ -	\$ -	\$ -	\$ 1,058,324	\$ 2,106,000
Capital Reserve Account	\$ -	\$ 1,295,136	\$ -	\$ -	\$ -	\$ 1,295,136
Accounts Receivable	\$ -	\$ -	\$ -	\$ -	\$ 179	\$ 179
Due from Capital Projects	\$ -	\$ 72,028	\$ -	\$ -	\$ 23,657	\$ 95,685
Due from Golf Course	\$ 41,765	\$ 426	\$ -	\$ -	\$ -	\$ 42,191
Due from General Fund	\$ -	\$ 5,846	\$ 44,970	\$ -	\$ 124,386	\$ 175,202
Due from Other	\$ -	\$ -	\$ -	\$ -	\$ 11,015	\$ 11,015
Prepaid Expenses	\$ 15,043	\$ -	\$ -	\$ -	\$ 136,946	\$ 151,989
Inventory- Pro Shop	\$ -	\$ -	\$ -	\$ -	\$ 64,023	\$ 64,023
Inventory- Hook & Eagle	\$ -	\$ -	\$ -	\$ -	\$ 70,517	\$ 70,517
Investments:						
State Board of Administration Series 2012	\$ -	\$ 131,153	\$ -	\$ -	\$ -	\$ 131,153
Reserve	\$ -	\$ -	\$ -	\$ -	\$ 286,461	\$ 286,461
Benefit Assessment	\$ -	\$ -	\$ -	\$ -	\$ 71	\$ 71
Bond Service	\$ -	\$ -	\$ -	\$ -	\$ 5,728	\$ 5,728
Recreation Fees	\$ -	\$ -	\$ -	\$ -	\$ 82,532	\$ 82,532
Series 2020						
Reserve	\$ -	\$ -	\$ 239,897	\$ -	\$ -	\$ 239,897
Temporary Interest	\$ -	\$ -	\$ 352	\$ -	\$ -	\$ 352
Bond Service	\$ -	\$ -	\$ 563,398	\$ -	\$ -	\$ 563,398
Project	\$ -	\$ -	\$ -	\$ 142,962	\$ -	\$ 142,962
Improvements (Net of Depreciation)	\$ -	\$ -	\$ -	\$ -	\$ 1,447,320	\$ 1,447,320
Total Assets	\$ 1,104,484	\$ 1,504,590	\$ 848,618	\$ 142,962	\$ 3,311,158	\$ 6,911,812
Liabilities:						
Accounts Payable	\$ 9,802	\$ -	\$ -	\$ -	\$ 24,114	\$ 33,916
Accrued Expenses	\$ 7,958	\$ -	\$ -	\$ -	\$ 4,042	\$ 12,000
Deferred Revenue- Season Advance	\$ -	\$ -	\$ -	\$ -	\$ 78,333	\$ 78,333
Deferred Revenue- Special Assessment O&M	\$ -	\$ -	\$ -	\$ -	\$ 10,639	\$ 10,639
Deferred Revenue- Special Assessment Debt	\$ -	\$ -	\$ -	\$ -	\$ 259,243	\$ 259,243
Due to General Fund	\$ -	\$ -	\$ -	\$ -	\$ 41,765	\$ 41,765
Due to Golf Course	\$ 124,510	\$ 23,657	\$ -	\$ -	\$ -	\$ 148,167
Due to Debt Service	\$ 44,970	\$ -	\$ -	\$ -	\$ -	\$ 44,970
Due to Capital Reserve	\$ 5,846	\$ -	\$ -	\$ 72,028	\$ 426	\$ 78,300
Accrued Interest Payable	\$ -	\$ -	\$ -	\$ -	\$ 35,708	\$ 35,708
Accrued Principal Payable	\$ -	\$ -	\$ -	\$ -	\$ 204,167	\$ 204,167
Accrued Payroll Payable	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ 0
Notes Payable	\$ -	\$ -	\$ -	\$ -	\$ 376,381	\$ 376,381
Sales Tax Payable	\$ -	\$ -	\$ -	\$ -	\$ 30,670	\$ 30,670
Event Deposits	\$ -	\$ -	\$ -	\$ -	\$ (292)	\$ (292)
Bonds Payable- Series 2012	\$ -	\$ -	\$ -	\$ -	\$ 2,025,000	\$ 2,025,000
Bond Discount	\$ -	\$ -	\$ -	\$ -	\$ (8,854)	\$ (8,854)
Deferred Loss	\$ -	\$ -	\$ -	\$ -	\$ (83,163)	\$ (83,163)
Total Liabilities	\$ 193,088	\$ 23,657	\$ -	\$ 72,028	\$ 2,998,178	\$ 3,286,950
Fund Balance:						
Nonspendable:						
Prepaid Items	\$ 15,043	\$ -	\$ -	\$ -	\$ -	\$ 15,043
Restricted for:						
Debt Service - Series 2020	\$ -	\$ -	\$ 848,618	\$ -	\$ -	\$ 848,618
Capital Projects - Series 2020	\$ -	\$ -	\$ -	\$ 70,934	\$ -	\$ 70,934
Assigned for:						
Capital Reserves	\$ -	\$ 1,480,933	\$ -	\$ -	\$ -	\$ 1,480,933
Unassigned	\$ 896,354	\$ -	\$ -	\$ -	\$ 312,980	\$ 1,209,334
Total Fund Balances	\$ 911,396	\$ 1,480,933	\$ 848,618	\$ 70,934	\$ 312,980	\$ 3,624,861
Total Liabilities & Fund Balance	\$ 1,104,484	\$ 1,504,590	\$ 848,618	\$ 142,962	\$ 3,311,158	\$ 6,911,812

Viera East
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending February 28, 2024

	Adopted Budget	Prorated Budget Thru 02/28/24	Actual Thru 02/28/24	Variance
Revenues:				
Maintenance Assessments	\$ 1,378,973	\$ 1,246,652	\$ 1,246,652	\$ -
Golf Course Administrative Services	\$ 56,280	\$ 23,450	\$ 23,450	\$ 0
Donations for Park Materials	\$ 5,000	\$ 2,083	\$ -	\$ (2,083)
Miscellaneous Income- Farmers Market	\$ 20,000	\$ 8,333	\$ 4,028	\$ (4,305)
Interest Income	\$ 100	\$ 42	\$ 1	\$ (41)
Total Revenues	\$ 1,460,353	\$ 1,280,560	\$1,274,131	\$ (6,429)

Expenditures:

General & Administrative:

Supervisors Fees	\$ 30,519	\$ 12,716	\$ 9,356	\$ 3,360
Engineering Fees	\$ 5,000	\$ 2,083	\$ 15,000	\$ (12,917)
Attorney's Fees	\$ 20,000	\$ 8,333	\$ 4,581	\$ 3,752
Dissemination	\$ 1,000	\$ 417	\$ 417	\$ 0
Trustee Fees	\$ 5,600	\$ 2,333	\$ 2,333	\$ (0)
Annual Audit	\$ 14,000	\$ 5,833	\$ 5,833	\$ (0)
Collection Agent	\$ 2,500	\$ 1,042	\$ -	\$ 1,042
Management Fees	\$ 109,754	\$ 45,731	\$ 45,731	\$ (0)
Postage	\$ 2,000	\$ 833	\$ 534	\$ 299
Printing & Binding	\$ 2,500	\$ 1,042	\$ 54	\$ 988
Insurance- Liability	\$ 10,368	\$ 4,320	\$ 3,800	\$ 520
Legal Advertising	\$ 2,500	\$ 1,042	\$ -	\$ 1,042
Other Current Charges	\$ 750	\$ 313	\$ 666	\$ (353)
Office Supplies	\$ 1,500	\$ 625	\$ 999	\$ (374)
Dues & Licenses	\$ 175	\$ 73	\$ 175	\$ (102)
Information Technology	\$ 4,509	\$ 1,879	\$ 1,975	\$ (97)
Total General & Administrative	\$ 212,675	\$ 88,615	\$ 91,455	\$ (2,840)

Viera East
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending February 28, 2024

	Adopted Budget	Prorated Budget Thru 02/28/24	Actual Thru 02/28/24	Variance
<i>Operations & Maintenance</i>				
Operating Expenditures				
Salaries	\$ 168,699	\$ 70,291	\$ 65,661	\$ 4,631
Administration Fee	\$ 1,228	\$ 512	\$ 347	\$ 164
FICA Expense	\$ 12,905	\$ 5,377	\$ 5,497	\$ (120)
Health Insurance	\$ 10,000	\$ 4,167	\$ 4,076	\$ 90
Workers Compensation	\$ 3,348	\$ 1,395	\$ 1,135	\$ 260
Unemployment	\$ 1,078	\$ 449	\$ 504	\$ (55)
Retirement Contribution	\$ 5,061	\$ 2,109	\$ -	\$ 2,109
Other Contractual	\$ 12,000	\$ 5,000	\$ 2,850	\$ 2,150
Marketing- Lifestyle/Amenities	\$ 75,000	\$ 31,250	\$ 29,896	\$ 1,354
Uniforms	\$ 500	\$ 208	\$ 168	\$ 41
Subtotal Field Expenditures	\$ 289,819	\$ 120,758	\$ 110,135	\$ 10,623
Maintenance Expenditures				
Canal Maintenance	\$ 14,000	\$ 5,833	\$ -	\$ 5,833
Lake Bank Restoration	\$ 164,000	\$ 68,333	\$ 154,750	\$ (86,417)
Lake Bank Education Project	\$ 8,000	\$ 3,333	\$ -	\$ 3,333
Environmental Services	\$ 20,000	\$ 8,333	\$ 942	\$ 7,391
Water Management System	\$ 132,000	\$ 55,000	\$ 54,440	\$ 560
Midge Control	\$ 10,000	\$ 4,167	\$ -	\$ 4,167
Contingencies	\$ 2,000	\$ 833	\$ 2,502	\$ (1,668)
Fire Line Management	\$ 3,500	\$ 1,458	\$ -	\$ 1,458
Basin Repair	\$ 3,000	\$ 1,250	\$ -	\$ 1,250
Subtotal Maintenance Expenditures	\$ 356,500	\$ 148,542	\$ 212,633	\$ (64,092)

Viera East

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending February 28, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 02/28/24	Thru 02/28/24	Variance
Grounds Maintenance Expenditures				
Salaries	\$ 222,718	\$ 92,799	\$ 79,339	\$ 13,460
Bonus Program	\$ -	\$ -	\$ 41,823	\$ (41,823)
Administrative Fees	\$ 2,320	\$ 967	\$ 766	\$ 201
FICA	\$ 18,958	\$ 7,899	\$ 6,647	\$ 1,252
Health Insurance	\$ 17,975	\$ 7,490	\$ 11,152	\$ (3,662)
Workers Compensation	\$ 4,420	\$ 1,842	\$ 1,357	\$ 484
Unemployment	\$ 2,484	\$ 1,035	\$ 1,065	\$ (30)
Retirement Contribution	\$ 6,682	\$ 2,784	\$ -	\$ 2,784
Telephone	\$ 13,000	\$ 5,417	\$ 6,273	\$ (856)
Utilities	\$ 15,000	\$ 6,250	\$ 3,363	\$ 2,887
Property Appraiser	\$ 1,990	\$ 829	\$ 1,989	\$ (1,160)
Insurance- Property	\$ 3,411	\$ 1,421	\$ 1,497	\$ (75)
Repairs	\$ 25,000	\$ 10,417	\$ 7,420	\$ 2,997
Fuel	\$ 21,000	\$ 8,750	\$ 6,508	\$ 2,242
Park Maintenance	\$ 45,000	\$ 18,750	\$ 10,154	\$ 8,596
Sidewalk Repair	\$ 10,000	\$ 4,167	\$ -	\$ 4,167
Chemicals	\$ 4,000	\$ 1,667	\$ 172	\$ 1,494
Contingencies	\$ 5,000	\$ 2,083	\$ 5,642	\$ (3,559)
Refuse	\$ 12,000	\$ 5,000	\$ 4,225	\$ 775
Office Supplies	\$ 500	\$ 208	\$ -	\$ 208
Uniforms	\$ 3,000	\$ 1,250	\$ 1,679	\$ (429)
Fire Alarm System	\$ 7,500	\$ 3,125	\$ 3,146	\$ (21)
Rain Bird Pump System	\$ 27,585	\$ 11,494	\$ 11,952	\$ (458)
Park Materials	\$ 10,000	\$ 4,167	\$ -	\$ 4,167
Bay Hill Flow Way Maintenance	\$ 25,000	\$ 10,417	\$ -	\$ 10,417
Subtotal Grounds Maintenance Expenditures	\$ 504,542	\$ 210,226	\$ 206,169	\$ 4,057
Total Operations & Maintenance	\$ 1,150,861	\$ 479,526	\$ 528,937	\$ (49,411)
Total Expenditures	\$ 1,363,536	\$ 568,140	\$ 620,391	\$ (52,251)
Excess (Deficiency) of Revenues over Expenditures	\$ 96,816		\$ 653,740	
<i>Other Financing Sources/(Uses):</i>				
Transfer In/(Out)- Capital Reserve	\$ (96,816)	\$ -	\$ -	\$ -
Total Other Financing Sources/(Uses)	\$ (96,816)	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ -		\$ 653,740	
Fund Balance - Beginning	\$ -		\$ 257,657	
Fund Balance - Ending	\$ -		\$ 911,396	

Viera East
Community Development District
Capital Reserve Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending February 28, 2024

	Adopted Budget	Prorated Budget Thru 02/28/24	Actual Thru 02/28/24	Variance
Revenues				
Interest	\$ 500	\$ 208	\$ 2,426	\$ 2,218
Total Revenues	\$ 500	\$ 208	\$ 2,426	\$ 2,218
Expenditures:				
Capital Outlay	\$ 100,000	\$ 71,429	\$ 24,087	\$ 47,341
Truck Maintenance	\$ 25,000	\$ 17,857	\$ -	\$ 17,857
Sign Project	\$ 20,000	\$ 14,286	\$ -	\$ 14,286
Total Expenditures	\$ 145,000	\$ 71,429	\$ 24,087	\$ 47,341
Excess (Deficiency) of Revenues over Expenditures	\$ (144,500)		\$ (21,661)	
Other Financing Sources/(Uses)				
Transfer In/(Out)- General Fund	\$ 96,816	\$ -	\$ -	\$ -
Transfer In/(Out)- Golf Course	\$ 140,691	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ 237,508	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 93,008		\$ (21,661)	
Fund Balance - Beginning	\$ 1,570,109		\$ 1,502,594	
Fund Balance - Ending	\$ 1,663,117		\$ 1,480,933	

Viera East

Community Development District Capital Reserve Fund

Capital Outlay Check Register Detail For The Period Ending February 28, 2024

Check			
Date	Vendor	Detail	Amount
10/16/23	US Foods	Hood Range	\$ 16,851.33
11/30/23	Wesco Turf, Inc	Conveyor/Swivel/Caddy	\$ 7,236.06
Total			<u>\$ 24,087.39</u>

Viera East
Community Development District
Debt Service Fund Series 2020
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending February 28, 2024

	Adopted Budget	Prorated Budget Thru 02/28/24	Actual Thru 02/28/24	Variance
Revenues:				
Assessments - Tax Roll	\$ 655,615	\$ 592,705	\$ 592,705	\$ -
Interest	\$ 500	\$ 208	\$ 8,603	\$ 8,395
Total Revenues	\$ 656,115	\$ 592,913	\$ 601,308	\$ 8,395
Expenditures:				
Interest - 11/1	\$ 85,558	\$ 85,558	\$ 85,558	\$ -
Principal - 5/1	\$ 475,000	\$ -	\$ -	\$ -
Interest - 5/1	\$ 85,558	\$ -	\$ -	\$ -
Total Expenditures	\$ 646,115	\$ 85,558	\$ 85,558	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 10,000		\$ 515,750	
Other Financing Sources/(Uses):				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 10,000		\$ 515,750	
Fund Balance - Beginning	\$ 93,497		\$ 332,868	
Fund Balance - Ending	\$ 103,497		\$ 848,618	

Viera East

Community Development District Capital Projects Fund Series 2020

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending February 28, 2024

	Adopted Budget	Prorated Budget Thru 02/28/24	Actual Thru 02/28/24	Variance
Revenues				
Developer Contributions	\$ -	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ 6,940	\$ 6,940
Total Revenues	\$ -	\$ -	\$ 6,940	\$ 6,940
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ 197,148	\$ (197,148)
Total Expenditures	\$ -	\$ -	\$ 197,148	\$ (197,148)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ (190,209)	
Other Financing Sources/(Uses)				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ -	\$ -	\$ (190,209)	
Fund Balance - Beginning	\$ -	\$ -	\$ 261,143	
Fund Balance - Ending	\$ -	\$ -	\$ 70,934	

Viera East
Community Development District
Golf Course/ Recreation Fund- Operations
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending February 28, 2024

	Adopted Budget	Current Month			Year- to - Date		
		Prorated Budget	Actual		Prorated Budget	Actual	
		February 2024	February 2024	Variance	Thru 02/28/24	Thru 02/28/24	Variance
<i>Number of Rounds</i>							
Paid Rounds	35,250	3,997	4,445	448	14,766	16,786	2,020
Member Rounds	10,000	1,134	276	(858)	4,189	1,445	(2,744)
Comp Rounds	3,000	340	114	(226)	1,257	448	(809)
<i>Revenue per Round</i>							
Paid Rounds	\$ 50	\$53	\$51	(2)	\$57	\$47	(10)
Revenues:							
Greens Fees	\$ 1,863,778	\$ 213,403	\$ 228,212	\$ 14,809	\$ 841,496	\$ 796,962	\$ (44,534)
Gift Cards- Sales	\$ 25,750	\$ 2,948	\$ 831	\$ (2,117)	\$ 11,626	\$ 10,653	\$ (974)
Gift Cards- Usage	\$ (25,750)	\$ (2,948)	\$ (1,422)	\$ 1,527	\$ (11,626)	\$ (6,190)	\$ 5,437
Season Advance/Trail Fees	\$ 150,000	\$ 17,175	\$ 4,052	\$ (13,123)	\$ 67,725	\$ 43,629	\$ (24,096)
Associate Memberships	\$ 42,000	\$ 4,809	\$ 3,161	\$ (1,648)	\$ 18,963	\$ 12,575	\$ (6,388)
Driving Range	\$ 82,400	\$ 9,435	\$ 10,848	\$ 1,413	\$ 37,204	\$ 36,622	\$ (581)
Golf Lessons	\$ 2,163	\$ 248	\$ 830	\$ 582	\$ 977	\$ 2,600	\$ 1,623
Merchandise Sales	\$ 118,450	\$ 13,563	\$ 13,275	\$ (288)	\$ 53,480	\$ 53,753	\$ 273
Assessments -Recreation Operating	\$ 18,239	\$ 1,519	\$ 1,520	\$ 1	\$ 7,597	\$ 7,600	\$ 3
Miscellaneous Income	\$ 15,000	\$ 1,250	\$ 134	\$ (1,115)	\$ 6,248	\$ 491	\$ (5,757)
Total Revenues	\$ 2,292,030	\$ 261,400	\$ 261,441	\$ 41	\$ 1,033,688	\$ 958,695	\$ (74,994)
Expenditures:							
General Expenditures:							
Other Contractual Services	\$ 20,000	\$ 1,666	\$ 1,590	\$ 76	\$ 8,330	\$ 5,086	\$ 3,244
Telephone	\$ 2,500	\$ 208	\$ 338	\$ (130)	\$ 1,041	\$ 1,683	\$ (641)
Utilities	\$ 5,400	\$ 450	\$ 386	\$ 64	\$ 2,249	\$ 1,658	\$ 591
Repairs & Maintenance	\$ 15,000	\$ 1,250	\$ 550	\$ 700	\$ 6,248	\$ 2,756	\$ 3,491
Bank Charges	\$ 45,000	\$ 3,749	\$ 5,597	\$ (1,848)	\$ 18,743	\$ 22,706	\$ (3,963)
Office Supplies	\$ 4,500	\$ 375	\$ 48	\$ 327	\$ 1,874	\$ 661	\$ 1,213
Operating Supplies	\$ 4,000	\$ 333	\$ 612	\$ (279)	\$ 1,666	\$ 3,676	\$ (2,010)
Dues, Licenses & Subscriptions	\$ 9,500	\$ 791	\$ 1,282	\$ (491)	\$ 3,957	\$ 4,305	\$ (348)
Drug Testing- All departments	\$ 500	\$ 42	\$ -	\$ 42	\$ 208	\$ -	\$ 208
Training, Education & Employee Relations	\$ 9,000	\$ 750	\$ -	\$ 750	\$ 3,749	\$ 600	\$ 3,149
Contractual Security	\$ 4,000	\$ 333	\$ 344	\$ (11)	\$ 1,666	\$ 1,033	\$ 633
IT Services	\$ 3,000	\$ 250	\$ 57	\$ 193	\$ 1,250	\$ 1,142	\$ 108
Subtotal General Expenditures	\$ 122,400	\$ 10,196	\$ 10,805	\$ (609)	\$ 50,980	\$ 45,305	\$ 5,675

Viera East
Community Development District
Golf Course/ Recreation Fund- Operations
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending February 28, 2024

	Adopted Budget	Current Month			Year- to - Date		
		Prorated Budget	Actual		Prorated Budget	Actual	
		February 2024	February 2024	Variance	Thru 02/28/24	Thru 02/28/24	Variance
<i>Administrative Expenditures:</i>							
Legal Fees	\$ 1,500	\$ 125	\$ -	\$ 125	\$ 625	\$ -	\$ 625
Arbitrage	\$ 600	\$ 50	\$ 50	\$ (0)	\$ 250	\$ 250	\$ (0)
Dissemination	\$ 1,000	\$ 83	\$ 83	\$ (0)	\$ 417	\$ 417	\$ (0)
Trustee Fees	\$ 4,100	\$ 342	\$ 342	\$ (0)	\$ 1,708	\$ 1,708	\$ (1)
Annual Audit	\$ 5,000	\$ 417	\$ 417	\$ (0)	\$ 2,083	\$ 2,083	\$ (1)
Golf Course Administrative Services	\$ 56,280	\$ 4,688	\$ 4,690	\$ (2)	\$ 23,441	\$ 23,450	\$ (9)
Insurance	\$ 133,663	\$ 11,134	\$ 14,049	\$ (2,915)	\$ 55,671	\$ 62,776	\$ (7,106)
Property Taxes	\$ 15,000	\$ 1,250	\$ 856	\$ 393	\$ 6,248	\$ 3,425	\$ 2,822
Subtotal Administrative Expenditures	\$ 217,143	\$ 18,088	\$ 20,487	\$ (2,399)	\$ 90,440	\$ 94,110	\$ (3,670)
Total General & Administrative	\$ 339,543	\$ 28,284	\$ 31,292	\$ (3,008)	\$ 141,420	\$ 139,414	\$ 2,005
<i>Operations & Maintenance</i>							
Golf Operations Expenditures							
Salaries	\$ 306,020	\$ 25,491	\$ 24,604	\$ 888	\$ 127,457	\$ 117,999	\$ 9,459
Administrative Fee	\$ 12,876	\$ 1,073	\$ 1,114	\$ (41)	\$ 5,363	\$ 5,602	\$ (239)
FICA Expense	\$ 22,509	\$ 1,875	\$ 1,882	\$ (7)	\$ 9,375	\$ 9,693	\$ (318)
Health Insurance	\$ 12,632	\$ 1,052	\$ 784	\$ 268	\$ 5,261	\$ 2,902	\$ 2,359
Workers Compensation	\$ 5,890	\$ 491	\$ 389	\$ 102	\$ 2,453	\$ 1,557	\$ 896
Unemployment	\$ 10,828	\$ 902	\$ 692	\$ 210	\$ 4,510	\$ 3,052	\$ 1,458
Golf Printing	\$ 2,500	\$ 208	\$ -	\$ 208	\$ 1,041	\$ -	\$ 1,041
Utilities	\$ 22,500	\$ 1,874	\$ 1,534	\$ 340	\$ 9,371	\$ 8,219	\$ 1,153
Repairs	\$ 1,000	\$ 83	\$ -	\$ 83	\$ 417	\$ 123	\$ 294
Pest Control	\$ 1,300	\$ 108	\$ 95	\$ 13	\$ 541	\$ 476	\$ 66
Supplies	\$ 12,000	\$ 1,000	\$ 3,173	\$ (2,174)	\$ 4,998	\$ 8,642	\$ (3,644)
Uniforms	\$ 1,500	\$ 125	\$ -	\$ 125	\$ 625	\$ -	\$ 625
Training, Education & Employee Relations	\$ 9,000	\$ 750	\$ -	\$ 750	\$ 3,749	\$ -	\$ 3,749
Cart Lease	\$ 87,000	\$ 7,247	\$ 10,821	\$ (3,574)	\$ 36,236	\$ 38,924	\$ (2,688)
Cart Maintenance	\$ 5,000	\$ 417	\$ 67	\$ 349	\$ 2,083	\$ 542	\$ 1,540
Driving Range	\$ 10,000	\$ 833	\$ 613	\$ 220	\$ 4,165	\$ 3,645	\$ 520
Subtotal Golf Operations Expenditures	\$ 522,555	\$ 43,529	\$ 45,768	\$ (2,240)	\$ 217,644	\$ 201,374	\$ 16,270
Merchandise Sales							
Cost of Goods Sold	\$ 90,000	\$ 7,497	\$ 7,198	\$ 299	\$ 37,485	\$ 42,918	\$ (5,433)
Subtotal Merchandise Sales	\$ 90,000	\$ 7,497	\$ 7,198	\$ 299	\$ 37,485	\$ 42,918	\$ (5,433)

Viera East
Community Development District
Golf Course/ Recreation Fund- Operations
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending February 28, 2024

	Adopted Budget	Current Month			Year- to - Date		
		Prorated Budget	Actual		Prorated Budget	Actual	
		February 2024	February 2024	Variance	Thru 02/28/24	Thru 02/28/24	Variance
Golf Course Maintenance Expenditures							
Salaries	\$ 466,847	\$ 38,888	\$ 32,492	\$ 6,396	\$ 194,442	\$ 179,514	\$ 14,927
Administrative Fees	\$ 5,368	\$ 447	\$ 409	\$ 39	\$ 2,236	\$ 2,197	\$ 38
FICA Expense	\$ 37,693	\$ 3,140	\$ 2,485	\$ 654	\$ 15,699	\$ 14,672	\$ 1,027
Employee Insurance	\$ 38,695	\$ 3,223	\$ 3,584	\$ (361)	\$ 16,116	\$ 16,233	\$ (117)
Workers Compensation	\$ 9,328	\$ 777	\$ 513	\$ 264	\$ 3,885	\$ 3,024	\$ 861
Unemployment	\$ 7,160	\$ 596	\$ 757	\$ (160)	\$ 2,982	\$ 2,896	\$ 86
Utilities/Water	\$ 30,000	\$ 2,499	\$ 2,092	\$ 407	\$ 12,495	\$ 11,775	\$ 720
Repairs	\$ 48,000	\$ 3,998	\$ 2,030	\$ 1,969	\$ 19,992	\$ 18,378	\$ 1,614
Restaurant Repairs	\$ 7,500	\$ 625	\$ 30	\$ 594	\$ 3,124	\$ 4,669	\$ (1,546)
Fuel & Oil	\$ 40,000	\$ 3,332	\$ 3,756	\$ (424)	\$ 16,660	\$ 12,712	\$ 3,948
Pest Control	\$ 1,800	\$ 150	\$ 160	\$ (10)	\$ 750	\$ 800	\$ (50)
Irrigation/Drainage	\$ 20,000	\$ 1,666	\$ -	\$ 1,666	\$ 8,330	\$ 5,575	\$ 2,755
Sand and Topsoil	\$ 26,500	\$ 2,207	\$ 1,247	\$ 961	\$ 11,037	\$ 4,688	\$ 6,349
Flower/Mulch	\$ 7,000	\$ 583	\$ -	\$ 583	\$ 2,916	\$ 1,592	\$ 1,323
Fertilizer	\$ 175,000	\$ 14,578	\$ 13,102	\$ 1,475	\$ 72,888	\$ 55,519	\$ 17,369
Seed/Sod	\$ 10,000	\$ 833	\$ -	\$ 833	\$ 4,165	\$ -	\$ 4,165
Trash Removal	\$ 3,000	\$ 250	\$ 439	\$ (189)	\$ 1,250	\$ 1,097	\$ 152
Contingency	\$ 7,500	\$ 625	\$ 2,283	\$ (1,658)	\$ 3,124	\$ 2,681	\$ 443
First Aid	\$ 800	\$ 67	\$ -	\$ 67	\$ 333	\$ 35	\$ 299
Operating Supplies	\$ 20,000	\$ 1,666	\$ 988	\$ 678	\$ 8,330	\$ 2,555	\$ 5,775
Training	\$ 9,000	\$ 750	\$ 272	\$ 478	\$ 3,749	\$ 691	\$ 3,057
Janitorial Supplies	\$ 1,000	\$ 83	\$ -	\$ 83	\$ 417	\$ 161	\$ 256
Janitorial Services	\$ 20,000	\$ 1,666	\$ 2,749	\$ (1,083)	\$ 8,330	\$ 13,277	\$ (4,947)
Soil & Water Testing	\$ 1,000	\$ 83	\$ -	\$ 83	\$ 417	\$ -	\$ 417
Uniforms	\$ 10,000	\$ 833	\$ 863	\$ (30)	\$ 4,165	\$ 4,185	\$ (20)
Equipment Rental	\$ 2,000	\$ 167	\$ 38	\$ 129	\$ 833	\$ 197	\$ 636
Equipment Lease	\$ 187,550	\$ 15,623	\$ 19,671	\$ (4,048)	\$ 78,115	\$ 90,503	\$ (12,389)
Subtotal Grounds Maintenance Expenditures	\$ 1,192,741	\$ 99,355	\$ 89,958	\$ 9,397	\$ 496,777	\$ 449,626	\$ 47,151
Total Operations & Maintenance	\$ 1,805,296	\$ 150,381	\$ 142,925	\$ 7,456	\$ 751,906	\$ 693,919	\$ 57,987
Total Expenditures	\$ 2,144,839	\$ 178,665	\$ 174,216	\$ 4,449	\$ 893,325	\$ 833,333	\$ 59,993
Excess (Deficiency) of Revenues over Expenditures	\$ 147,191		\$ 87,225			\$ 125,362	

Viera East
Community Development District
Golf Course/ Recreation Fund- Operations
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending February 28, 2024

	Adopted Budget	Current Month			Year- to - Date		
		Prorated Budget	Actual		Prorated Budget	Actual	
		February 2024	February 2024	Variance	Thru 02/28/24	Thru 02/28/24	Variance
<i>Other Financing Sources/(Uses):</i>							
Assessments -Recreation Debt Service	\$ 560,250	\$ 46,669	\$ 49,100	\$ 2,431	\$ 233,344	\$ 245,498	\$ 12,154
Interest Income	\$ 1,000	\$ 83	\$ 1,294	\$ 1,211	\$ 417	\$ 6,500	\$ 6,084
Transfer In/(Out)- Capital Reserve	\$ (140,691)	\$ (11,720)	\$ -	\$ 11,720	\$ (58,598)	\$ -	\$ 58,598
Interest Expense	\$ (77,750)	\$ (6,477)	\$ (6,479)	\$ (3)	\$ (32,383)	\$ (32,396)	\$ (13)
Principal Expense	\$ (490,000)	\$ (40,817)	\$ (40,833)	\$ (16)	\$ (204,085)	\$ (204,167)	\$ (82)
Total Other Financing Sources/(Uses)	\$ (147,191)	\$ (12,261)	\$ 3,081	\$ 15,342	\$ (61,305)	\$ 15,436	\$ 76,741
Net Change in Fund Balance	\$ -	\$ 90,306			\$ 140,797		
Fund Balance - Beginning	\$ -				\$ 177,732		
Fund Balance - Ending	\$ -				\$ 318,529		

Viera East
Community Development District
Restaurant- Hook and Eagle
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending February 28, 2024

	Adopted Budget	Prorated Budget Thru 02/28/24	Actual Thru 02/28/24	Variance
Revenues:				
Food Sales	\$ 334,093	\$ 139,205	\$ 175,258	\$ 36,053
Snack Sales	\$ 10,000	\$ 4,167	\$ 3,370	\$ (796)
Wine Sales	\$ 31,005	\$ 12,919	\$ 20,959	\$ 8,040
Beer Sales	\$ 179,140	\$ 74,642	\$ 55,148	\$ (19,494)
Beverage Sales	\$ 12,402	\$ 5,168	\$ 2,657	\$ (2,511)
Liquor Sales	\$ 92,220	\$ 38,425	\$ 55,254	\$ 16,829
Miscellaneous Income	\$ -	\$ -	\$ 426	\$ 426
Total Revenues	\$ 658,860	\$ 274,525	\$313,072	\$ 38,547
Expenditures:				
Restaurant Expenditures:				
Restaurant Manager Contract	\$ 65,000	\$ 27,083	\$ 10,833	\$ 16,250
Salaries	\$ 183,610	\$ 76,504	\$ 117,138	\$ (40,634)
Administrative Fee	\$ 8,034	\$ 3,348	\$ 2,720	\$ 627
FICA Expense	\$ 15,217	\$ 6,340	\$ 13,228	\$ (6,888)
Health Insurance	\$ 8,813	\$ 3,672	\$ 4,638	\$ (966)
Workers Compensation	\$ 2,336	\$ 973	\$ 1,893	\$ (920)
Unemployment	\$ 5,750	\$ 2,396	\$ 3,253	\$ (857)
Telephone	\$ 5,250	\$ 2,188	\$ 2,786	\$ (598)
Utilities	\$ 10,000	\$ 4,167	\$ 4,437	\$ (270)
Pest Control	\$ 1,200	\$ 500	\$ 476	\$ 24
Merchant Fees	\$ 27,500	\$ 11,458	\$ 9,394	\$ 2,064
Equipment Lease	\$ 1,500	\$ 625	\$ 415	\$ 210
Kitchen Equipment/Supplies	\$ 3,000	\$ 1,250	\$ 2,298	\$ (1,048)
Paper & Plastic Supplies	\$ 10,000	\$ 4,167	\$ 7,313	\$ (3,147)
Operating Supplies	\$ 25,000	\$ 10,417	\$ 4,379	\$ 6,037
First Aid	\$ 500	\$ 208	\$ -	\$ 208
Entertainment	\$ 14,400	\$ 6,000	\$ -	\$ 6,000
Delivery/Gas	\$ 6,000	\$ 2,500	\$ 640	\$ 1,860
Dues & License	\$ 5,000	\$ 2,083	\$ 5,118	\$ (3,035)
Total Restaurant Expenditures	\$ 398,110	\$ 165,879	\$ 190,959	\$ (25,080)
Cost of Goods Sold:				
Food Cost	\$ 132,750	\$ 55,313	\$ 68,316	\$ (13,004)
Snack Cost	\$ 5,000	\$ 2,083	\$ 1,146	\$ 937
Beverage Cost	\$ 16,000	\$ 6,667	\$ 13,629	\$ (6,962)
Beer Cost	\$ 71,000	\$ 29,583	\$ 20,125	\$ 9,458
Wine Cost	\$ 5,000	\$ 2,083	\$ 1,915	\$ 169
Liquor Cost	\$ 31,000	\$ 12,917	\$ 22,530	\$ (9,614)
Total Operations & Maintenance	\$ 260,750	\$ 108,646	\$ 127,662	\$ (19,016)
Total Expenditures	\$ 658,860	\$ 274,525	\$ 318,621	\$ (44,096)
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ (5,549)	
Other Financing Sources/(Uses):				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ -		\$ (5,549)	
Fund Balance - Beginning	\$ -		\$ -	
Fund Balance - Ending	\$ -		\$ (5,549)	

Viera East
Community Development District
Month to Month- General Fund

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Maintenance Assessments	\$ -	\$ 314,324	\$ 881,000	\$ 30,553	\$ 20,776	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,246,652
Golf Course Administrative Services	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,450
Donations for Park Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Income- Farmers Market	\$ -	\$ 3,813	\$ -	\$ -	\$ 215	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,028
Interest Income	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1
Total Revenues	\$ 4,690	\$ 322,827	\$ 885,690	\$ 35,243	\$ 25,681	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,274,131

Expenditures:													
General & Administrative:													
Supervisors Fees	\$ 2,467	\$ 1,467	\$ 1,289	\$ 2,188	\$ 1,946	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,356
Engineering Fees	\$ -	\$ 1,000	\$ -	\$ 9,800	\$ 4,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Attorney's Fees	\$ 3,048	\$ 1,422	\$ 111	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,581
Dissemination	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 417
Trustee Fees	\$ 467	\$ 467	\$ 467	\$ 467	\$ 467	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,333
Annual Audit	\$ 1,167	\$ 1,167	\$ 1,167	\$ 1,167	\$ 1,167	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,833
Collection Agent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Management Fees	\$ 9,146	\$ 9,146	\$ 9,146	\$ 9,146	\$ 9,146	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,731
Postage	\$ 1	\$ 151	\$ -	\$ 42	\$ 340	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 534
Printing & Binding	\$ 42	\$ 12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54
Insurance- Liability	\$ 760	\$ 760	\$ 760	\$ 760	\$ 760	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,800
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Current Charges	\$ 25	\$ 148	\$ 130	\$ 200	\$ 163	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 666
Office Supplies	\$ 937	\$ -	\$ 62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 999
Dues & Licenses	\$ -	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Information Technology	\$ 376	\$ 472	\$ 376	\$ 376	\$ 376	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,975
Total General & Administrative	\$ 18,519	\$ 16,470	\$ 13,591	\$ 24,228	\$ 18,648	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91,455

Operations & Maintenance													
Operating Expenditures													
Salaries	\$ 13,456	\$ 13,196	\$ 13,621	\$ 13,009	\$ 12,378	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,661
Administration Fee	\$ 67	\$ 65	\$ 74	\$ 74	\$ 68	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 347
FICA Expense	\$ 1,029	\$ 1,483	\$ 1,042	\$ 995	\$ 947	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,497
Health Insurance	\$ 743	\$ 743	\$ 819	\$ 924	\$ 848	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,076
Workers Compensation	\$ 213	\$ 306	\$ 215	\$ 206	\$ 196	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,135
Unemployment	\$ -	\$ -	\$ 189	\$ 263	\$ 52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 504
Retirement Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Contractual	\$ 550	\$ 550	\$ 746	\$ 429	\$ 575	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,850
Marketing- Lifestyle/Amenities	\$ 7,816	\$ 4,893	\$ 6,358	\$ 5,346	\$ 5,483	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,896
Uniforms	\$ 80	\$ 87	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 168
Subtotal Operating Expenditures	\$ 23,954	\$ 21,324	\$ 23,064	\$ 21,247	\$ 20,547	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,135

Viera East
Community Development District
Month to Month- General Fund

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Maintenance Expenditures													
Canal Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lake Bank Restoration	\$ -	\$ -	\$ -	\$ 98,640	\$ 56,110	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 154,750
Lake Bank Education Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Environmental Services	\$ -	\$ 497	\$ 267	\$ 178	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 942
Water Management System	\$ 11,526	\$ 10,624	\$ 11,684	\$ 10,624	\$ 9,984	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,440
Midge Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingencies	\$ 1,452	\$ -	\$ -	\$ 1,050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,502
Fire Line Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Basin Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Maintenance Expenditures	\$ 12,977	\$ 11,121	\$ 11,951	\$ 110,492	\$ 66,094	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 212,633
Grounds Maintenance Expenditures													
Salaries	\$ 16,087	\$ 15,773	\$ 16,670	\$ 15,828	\$ 14,981	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 79,339
Bonus Program	\$ -	\$ 41,823	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,823
Administrative Fees	\$ 161	\$ 156	\$ 178	\$ 178	\$ 92	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 766
FICA	\$ 1,231	\$ 1,712	\$ 1,275	\$ 1,211	\$ 1,218	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,647
Health Insurance	\$ 2,016	\$ 2,016	\$ 2,358	\$ 2,408	\$ 2,354	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,152
Workers Compensation	\$ 254	\$ 353	\$ 263	\$ 250	\$ 237	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,357
Unemployment	\$ -	\$ -	\$ 132	\$ 664	\$ 269	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,065
Retirement Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 1,096	\$ 1,229	\$ 1,454	\$ 1,229	\$ 1,265	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,273
Utilities	\$ 753	\$ 863	\$ 746	\$ 718	\$ 284	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,363
Property Appraiser	\$ -	\$ -	\$ 1,989	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,989
Insurance- Property	\$ 299	\$ 299	\$ 299	\$ 299	\$ 299	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,497
Repairs	\$ 3,281	\$ 1,151	\$ 725	\$ 1,719	\$ 543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,420
Fuel	\$ 1,625	\$ 762	\$ 1,211	\$ 639	\$ 2,272	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,508
Park Maintenance	\$ 1,800	\$ 1,800	\$ 1,800	\$ 2,954	\$ 1,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,154
Sidewalk Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Chemicals	\$ -	\$ 172	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 172
Contingencies	\$ 354	\$ 375	\$ 2,376	\$ -	\$ 2,537	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,642
Refuse	\$ 375	\$ 750	\$ 750	\$ 1,125	\$ 1,225	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,225
Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uniforms	\$ 321	\$ 482	\$ 321	\$ 241	\$ 314	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,679
Fire Alarm System	\$ -	\$ 1,611	\$ 512	\$ 512	\$ 512	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,146
Rain Bird Pump System	\$ 2,298	\$ 2,298	\$ 2,298	\$ 2,528	\$ 2,528	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,952
Park Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bay Hill Flow Way Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Grounds Maintenance Expenditures	\$ 31,951	\$ 73,627	\$ 35,358	\$ 32,503	\$ 32,730	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 206,169
Total Operations & Maintenance	\$ 68,882	\$ 106,071	\$ 70,372	\$ 164,242	\$ 119,370	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 528,937
Total Expenditures	\$ 87,401	\$ 122,541	\$ 83,963	\$ 188,469	\$ 138,018	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 620,391
Excess (Deficiency) of Revenues over Expenditures	\$ (82,711)	\$ 200,286	\$ 801,727	\$ (153,226)	\$ (112,337)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 653,740
Other Financing Sources/Uses:													
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (82,711)	\$ 200,286	\$ 801,727	\$ (153,226)	\$ (112,337)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 653,740

Viera East
Community Development District
Month to Month- Golf Course/Recreation

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<i>Number of Rounds</i>													
Paid Rounds	3,421	2,455	3,147	3,318	4,445	-	-	-	-	-	-	-	16,786
Member Rounds	304	317	294	254	276	-	-	-	-	-	-	-	1,445
Comp Rounds	32	105	92	105	114	-	-	-	-	-	-	-	448
<i>Revenue per Round</i>													
Paid Rounds	\$35	\$55	\$48	\$48	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$47
Revenues:													
Greens Fees	\$ 120,432	\$ 135,971	\$ 151,691	\$ 160,657	\$ 228,212	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 796,962
Gift Cards- Sales	\$ 404	\$ 119	\$ 7,071	\$ 2,228	\$ 831	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,653
Gift Cards- Usage	\$ (1,507)	\$ (297)	\$ (415)	\$ (2,549)	\$ (1,422)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (6,190)
Season Advance/Trail Fees	\$ 12,545	\$ 11,527	\$ 8,324	\$ 7,180	\$ 4,052	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,629
Associate Memberships	\$ 2,671	\$ 2,632	\$ 1,060	\$ 3,051	\$ 3,161	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,575
Driving Range	\$ 6,379	\$ 5,479	\$ 6,785	\$ 7,132	\$ 10,848	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,622
Golf Lessons	\$ -	\$ 210	\$ 600	\$ 960	\$ 830	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,600
Merchandise Sales	\$ 9,027	\$ 10,121	\$ 12,471	\$ 8,859	\$ 13,275	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53,753
Assessments -Recreation Operating	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,600
Miscellaneous Income	\$ 239	\$ 1,181	\$ (862)	\$ (202)	\$ 134	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 491
Total Revenues	\$ 151,709	\$ 168,464	\$ 188,246	\$ 188,835	\$ 261,441	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 958,695
Expenditures:													
General Expenditures:													
Other Contractual Services	\$ 842	\$ 893	\$ 1,039	\$ 722	\$ 1,590	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,086
Telephone	\$ 330	\$ 338	\$ 338	\$ 338	\$ 338	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,683
Utilities	\$ 297	\$ 283	\$ 304	\$ 387	\$ 386	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,658
Repairs & Maintenance	\$ 275	\$ 275	\$ 1,381	\$ 275	\$ 550	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,756
Bank Charges	\$ 3,448	\$ 4,128	\$ 4,196	\$ 5,337	\$ 5,597	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,706
Office Supplies	\$ 161	\$ 84	\$ 294	\$ 74	\$ 48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 661
Operating Supplies	\$ 1,050	\$ 626	\$ 583	\$ 804	\$ 612	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,676
Dues, Licenses & Subscriptions	\$ 1,498	\$ 649	\$ 227	\$ 649	\$ 1,282	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,305
Drug Testing-All departments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training, Education & Employee Relations	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600
Contractual Security	\$ -	\$ 344	\$ 344	\$ -	\$ 344	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,033
IT Services	\$ 95	\$ 325	\$ 190	\$ 475	\$ 57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,142
Subtotal General Expenditures	\$ 8,596	\$ 7,946	\$ 8,897	\$ 9,061	\$ 10,805	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,305

Viera East
Community Development District
Month to Month- Golf Course/Recreation

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<u>Administrative Expenditures:</u>													
Legal Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Arbitrage	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	250
Dissemination	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	417
Trustee Fees	\$ 342	\$ 342	\$ 342	\$ 342	\$ 342	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,708
Annual Audit	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,083
Golf Course Administrative Services	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	23,450
Insurance	\$ 12,148	\$ 12,148	\$ 12,284	\$ 12,148	\$ 14,049	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	62,776
Property Taxes	\$ -	\$ 856	\$ 856	\$ 856	\$ 856	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,425
Subtotal Administrative Expenditures	\$ 17,730	\$ 18,586	\$ 18,722	\$ 18,586	\$ 20,487	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	94,110
Total General & Administrative	\$ 26,326	\$ 26,531	\$ 27,618	\$ 27,647	\$ 31,292	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	139,414
<u>Operations & Maintenance</u>													
Golf Operations Expenditures													
Salaries	\$ 22,543	\$ 24,181	\$ 23,578	\$ 23,093	\$ 24,604	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	117,999
Administrative Fee	\$ 1,078	\$ 1,031	\$ 1,160	\$ 1,218	\$ 1,114	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,602
FICA Expense	\$ 1,725	\$ 2,516	\$ 1,804	\$ 1,767	\$ 1,882	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	9,693
Health Insurance	\$ 725	\$ 1,038	\$ (103)	\$ 458	\$ 784	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,902
Workers Compensation	\$ 356	\$ 207	\$ 241	\$ 365	\$ 389	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,557
Unemployment	\$ 441	\$ 580	\$ 522	\$ 816	\$ 692	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,052
Golf Printing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Utilities	\$ 1,594	\$ 2,038	\$ 1,519	\$ 1,534	\$ 1,534	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	8,219
Repairs	\$ 13	\$ 21	\$ 15	\$ 73	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	123
Pest Control	\$ 95	\$ 95	\$ 95	\$ 95	\$ 95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	476
Supplies	\$ 1,266	\$ 77	\$ 2,662	\$ 1,463	\$ 3,173	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	8,642
Uniforms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Training, Education & Employee Relations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Cart Lease	\$ 6,880	\$ 7,079	\$ 7,035	\$ 7,109	\$ 10,821	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	38,924
Cart Maintenance	\$ -	\$ 62	\$ -	\$ 412	\$ 67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	542
Driving Range	\$ -	\$ 1,116	\$ 1,916	\$ -	\$ 613	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,645
Subtotal Operating Expenditures	\$ 36,717	\$ 40,041	\$ 40,445	\$ 38,403	\$ 45,768	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	201,374
Merchandise Sales:													
Cost of Goods Sold	\$ 10,641	\$ 10,625	\$ 12,389	\$ 2,066	\$ 7,198	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	42,918
Subtotal Merchandise Sales	\$ 10,641	\$ 10,625	\$ 12,389	\$ 2,066	\$ 7,198	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	42,918

Viera East
Community Development District
Month to Month- Golf Course/Recreation

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Golf Course Maintenance Expenditures													
Salaries	\$ 35,382	\$ 37,186	\$ 37,408	\$ 37,047	\$ 32,492	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 179,514
Administrative Fees	\$ 426	\$ 436	\$ 466	\$ 462	\$ 409	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,197
FICA Expense	\$ 2,685	\$ 3,863	\$ 2,825	\$ 2,813	\$ 2,485	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,672
Employee Insurance	\$ 2,485	\$ 2,448	\$ 3,739	\$ 3,978	\$ 3,584	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,233
Workers Compensation	\$ 552	\$ 796	\$ 584	\$ 580	\$ 513	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,024
Unemployment	\$ 116	\$ 166	\$ 549	\$ 1,309	\$ 757	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,896
Utilities/Water	\$ 2,379	\$ 2,750	\$ 2,374	\$ 2,181	\$ 2,092	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,775
Repairs	\$ 5,396	\$ 5,455	\$ 3,871	\$ 1,627	\$ 2,030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,378
Restaurant Repairs	\$ 665	\$ 1,297	\$ 219	\$ 2,458	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,669
Fuel & Oil	\$ 3,654	\$ 1,547	\$ 2,458	\$ 1,298	\$ 3,756	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,712
Pest Control	\$ 160	\$ 160	\$ 160	\$ 160	\$ 160	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800
Irrigation/Drainage	\$ 1,036	\$ 3,927	\$ 92	\$ 520	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,575
Sand and Topsoil	\$ -	\$ 1,114	\$ 1,081	\$ 1,246	\$ 1,247	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,688
Flower/Mulch	\$ -	\$ 744	\$ 744	\$ 104	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,592
Fertilizer	\$ 12,553	\$ 9,906	\$ 10,157	\$ 9,800	\$ 13,102	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,519
Seed/Sod	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trash Removal	\$ 219	\$ -	\$ 219	\$ 219	\$ 439	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,097
Contingency	\$ -	\$ 198	\$ 200	\$ -	\$ 2,283	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,681
First Aid	\$ -	\$ 35	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35
Operating Supplies	\$ 317	\$ 997	\$ 141	\$ 111	\$ 988	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,555
Training	\$ -	\$ 419	\$ -	\$ -	\$ 272	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 691
Janitorial Supplies	\$ -	\$ 114	\$ -	\$ 46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 161
Janitorial Services	\$ 2,593	\$ 2,593	\$ 2,593	\$ 2,749	\$ 2,749	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,277
Soil & Water Testing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uniforms	\$ 775	\$ 1,082	\$ 836	\$ 628	\$ 863	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,185
Equipment Rental	\$ 40	\$ 39	\$ 40	\$ 40	\$ 38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 197
Equipment Lease	\$ 17,567	\$ 17,567	\$ 17,806	\$ 17,893	\$ 19,671	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,503
Subtotal Golf Course Maintenance Expenditures	\$ 88,998	\$ 94,839	\$ 88,563	\$ 87,268	\$ 89,958	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 449,626
Total Operations & Maintenance	\$ 136,355	\$ 145,505	\$ 141,397	\$ 127,737	\$ 142,925	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 693,919
Total Expenditures	\$ 162,681	\$ 172,037	\$ 169,015	\$ 155,384	\$ 174,216	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 833,333
Excess (Deficiency) of Revenues over Expenditures	\$ (10,971)	\$ (3,573)	\$ 19,231	\$ 33,451	\$ 87,225	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,362
Other Financing Sources/Uses:													
Assessments-Recreation Debt Service	\$ 49,100	\$ 49,100	\$ 49,100	\$ 49,100	\$ 49,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 245,498
Interest Income	\$ 1,260	\$ 1,387	\$ 1,259	\$ 1,299	\$ 1,294	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,500.09
Transfer In/(Out)- Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Expense	\$ (6,479)	\$ (6,479)	\$ (6,479)	\$ (6,479)	\$ (6,479)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (32,396)
Principal Expense	\$ (40,833)	\$ (40,833)	\$ (40,833)	\$ (40,833)	\$ (40,833)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (204,167)
Total Other Financing Sources/Uses	\$ 3,048	\$ 3,174	\$ 3,046	\$ 3,087	\$ 3,081	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,436
Net Change in Fund Balance	\$ (7,924)	\$ (399)	\$ 22,277	\$ 36,538	\$ 90,306	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,797

Viera East
Community Development District
Month to Month- Restaurant

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Food Sales	\$ 30,168	\$ 27,007	\$ 35,142	\$ 39,160	\$ 43,782	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,258
Snack Sales	\$ 765	\$ 637	\$ 569	\$ 544	\$ 857	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,370
Beverage Sales	\$ 4,267	\$ 4,159	\$ 4,058	\$ 3,505	\$ 4,970	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,959
Beer Sales	\$ 9,430	\$ 12,331	\$ 8,850	\$ 10,669	\$ 13,869	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,148
Wine Sales	\$ 455	\$ 414	\$ 433	\$ 662	\$ 693	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,657
Liquor Sales	\$ 8,660	\$ 9,485	\$ 11,600	\$ 11,405	\$ 14,104	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,254
Miscellaneous Income	\$ -	\$ -	\$ -	\$ -	\$ 426	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 426
Total Revenues	\$ 53,743	\$ 54,032	\$ 60,652	\$ 65,943	\$ 78,701	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 313,072
Expenditures:													
Restaurant Expenditures													
Restaurant Manager Contract	\$ 5,417	\$ 5,417	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,833
Salaries	\$ 22,639	\$ 21,848	\$ 23,291	\$ 19,776	\$ 29,584	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 117,138
Administrative Fee	\$ 564	\$ 488	\$ 560	\$ 616	\$ 492	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,720
FICA Expense	\$ 2,334	\$ 2,783	\$ 2,424	\$ 2,837	\$ 2,849	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,228
Health Insurance	\$ 783	\$ 821	\$ 964	\$ 1,134	\$ 937	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,638
Workers Compensation	\$ 357	\$ 449	\$ 500	\$ 209	\$ 378	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,893
Unemployment	\$ 279	\$ 260	\$ 631	\$ 1,272	\$ 811	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,253
Telephone	\$ 1,256	\$ 343	\$ 395	\$ 395	\$ 395	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,786
Utilities	\$ 1,066	\$ 1,032	\$ 770	\$ 747	\$ 821	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,437
Pest Control	\$ 95	\$ 95	\$ 95	\$ 95	\$ 95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 476
Merchant Fees	\$ 1,738	\$ 1,563	\$ 1,949	\$ 1,838	\$ 2,305	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,394
Equipment Lease	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 415
Kitchen Equipment/Supplies	\$ -	\$ 247	\$ 331	\$ 845	\$ 875	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,298
Paper & Plastic Supplies	\$ 2,106	\$ 798	\$ 1,932	\$ 797	\$ 1,680	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,313
Operating Supplies	\$ 622	\$ 1,777	\$ 927	\$ 460	\$ 593	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,379
First Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Entertainment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Delivery/Gas	\$ 91	\$ 83	\$ 138	\$ 205	\$ 122	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 640
Dues & License	\$ 950	\$ 566	\$ 2,351	\$ 565	\$ 684	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,118
Total Restaurant Expenditures	\$ 40,380	\$ 38,656	\$ 37,342	\$ 31,877	\$ 42,705	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 190,959
Cost of Goods Sold:													
Food Cost	\$ 10,424	\$ 12,333	\$ 13,556	\$ 15,337	\$ 16,666	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68,316
Snack Cost	\$ 169	\$ 197	\$ 219	\$ 215	\$ 346	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,146
Beverage Cost	\$ 1,846	\$ 4,745	\$ 2,492	\$ 2,369	\$ 2,176	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,629
Beer Cost	\$ 3,781	\$ 2,010	\$ 4,212	\$ 5,117	\$ 5,006	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,125
Wine Cost	\$ 294	\$ 295	\$ 362	\$ 396	\$ 567	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,915
Liquor Cost	\$ 3,959	\$ 3,941	\$ 4,130	\$ 5,063	\$ 5,437	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,530
Total Cost of Goods Sold	\$ 20,474	\$ 23,521	\$ 24,972	\$ 28,496	\$ 30,199	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 127,662
Total Expenditures	\$ 60,854	\$ 62,177	\$ 62,314	\$ 60,373	\$ 72,903	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 318,621
Excess (Deficiency) of Revenues over Expenditures	\$ (7,110)	\$ (8,145)	\$ (1,662)	\$ 5,571	\$ 5,798	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,549)
Other Financing Sources/Uses:													
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (7,110)	\$ (8,145)	\$ (1,662)	\$ 5,571	\$ 5,798	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,549)

Viera East
Community Development District
Long Term Debt Report

Series 2012 Special Assessment Revenue Bonds	
Interest Rate:	2.5% to 5%
Maturity Date:	5/1/2026
Optional Redemption Date:	On or After 5/1/2022
Reserve Fund Definition:	50% Max Annual Dept
Reserve Fund Requirement:	\$279,239
Reserve Fund Balance:	\$286,461
Bonds outstanding - 9/30/2016	\$4,445,000
Less: May 1, 2017 Principal	(\$365,000)
Less: May 1, 2018 Principal	(\$380,000)
Less: May 1, 2019 Principal	(\$395,000)
Less: May 1, 2020 Principal	(\$410,000)
Less: May 1, 2021 Principal	(\$425,000)
Less: May 1, 2022 Principal	(\$445,000)
Less: May 1, 2023 Principal	(\$475,000)
Current Bonds Outstanding	\$1,550,000

Series 2020 Special Assessment Revenue Bonds	
Interest Rate:	2% to 2.75%
Maturity Date:	5/1/1938
Optional Redemption Date:	On or After 5/1/2030
Reserve Fund Definition:	50% Max Annual Dept
Reserve Fund Requirement:	\$234,591
Reserve Fund Balance:	\$239,897
Bonds outstanding - 7/10/20	\$7,685,000
Less: May 1, 2023 Principal	(\$520,625)
Current Bonds Outstanding	\$7,164,375

Viera East
Community Development District
Month to Month- Pro Shop

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Merchandise Sales	\$ 9,027	\$ 10,121	\$ 12,471	\$ 8,859	\$ 13,275	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53,753
Total Revenues	\$ 9,027	\$ 10,121	\$ 12,471	\$ 8,859	\$ 13,275	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53,753
Expenditures:													
Cost of Goods Sold	\$ 10,641	\$ 10,625	\$ 12,389	\$ 2,066	\$ 7,198	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,918
Total Expenditures	\$ 10,641	\$ 10,625	\$ 12,389	\$ 2,066	\$ 7,198	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,918
Operating Income/ (Loss)	\$ (1,614)	\$ (504)	\$ 83	\$ 6,793	\$ 6,077	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,835

Viera East CDD
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts
Fiscal Year 2024

Gross Assessments	\$	1,466,992.73	\$	615,413.83	\$	697,462.77	\$	2,779,869.33
Net Assessments	\$	1,378,973.17	\$	578,489.00	\$	655,615.00	\$	2,613,077.17

ON ROLL ASSESSMENTS

Date	Distribution	Gross Amount	Discount/Penalty	Commission	Interest	Net Receipts	52.77% O&M Portion	22.14% Recreation	25.09% 2020 Debt Service	100.00% Total
11/20/23	2024-01	\$37,144.21	(\$1,875.33)	(\$705.38)	\$0.00	\$34,563.50	\$18,239.85	\$7,651.75	\$8,671.90	\$34,563.50
11/28/23	2024-02	\$596,362.14	(\$23,849.02)	(\$11,450.26)	\$0.00	\$561,062.86	\$296,084.11	\$124,209.38	\$140,769.37	\$561,062.86
12/14/23	2023-03	\$1,687,343.87	(\$67,473.48)	(\$32,397.41)	\$0.00	\$1,587,472.98	\$837,741.29	\$351,438.40	\$398,293.29	\$1,587,472.98
12/22/23	2023-04	\$86,742.57	(\$3,096.61)	(\$1,672.91)	\$0.00	\$81,973.05	\$43,258.82	\$18,147.38	\$20,566.85	\$81,973.05
01/05/24	2023-05	\$55,598.63	(\$1,661.87)	(\$1,078.74)	\$0.00	\$52,858.02	\$27,894.24	\$11,701.83	\$13,261.95	\$52,858.02
01/26/24	2023-06	\$0.00	\$0.00	\$0.00	\$5,037.42	\$5,037.42	\$2,658.35	\$1,115.20	\$1,263.88	\$5,037.43
02/09/24	2023-07	\$41,325.81	(\$1,147.80)	(\$809.25)	\$0.00	\$39,368.76	\$20,775.68	\$8,715.55	\$9,877.53	\$39,368.76
TOTAL		\$ 2,504,517.23	\$ (99,104.11)	\$ (48,113.95)	\$ 5,037.42	\$ 2,362,336.59	\$ 1,246,652.34	\$ 522,979.49	\$ 592,704.77	\$ 2,362,336.60

90%	Net Percent Collected
\$250,740.58	Balance Remaining to Collect

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

	Actuals			Year to Date		
	2/28/23	2/29/24	Variance	2/28/23	2/29/24	Variance
<i>Revenues:</i>						
Greens Fees	\$ 237,479	\$ 228,212	\$ (9,267)	\$ 850,652	\$ 796,962	\$ (53,690)
Gift Cards - Sales	\$ 1,630	\$ 831	\$ (798)	\$ 19,228	\$ 10,653	\$ (8,575)
Gift Cards - Usage	\$ (2,227)	\$ (1,422)	\$ 806	\$ (10,054)	\$ (6,190)	\$ 3,865
Season Advance/Trail Fees	\$ 12,195	\$ 4,052	\$ (8,143)	\$ 67,642	\$ 43,629	\$ (24,013)
Associate Memberships	\$ 3,792	\$ 3,161	\$ (631)	\$ 14,457	\$ 12,575	\$ (1,882)
Driving Range	\$ 10,894	\$ 10,848	\$ (46)	\$ 42,421	\$ 36,622	\$ (5,799)
Golf Lessons	\$ 355	\$ 830	\$ 475	\$ 1,495	\$ 2,600	\$ 1,105
Merchandise Sales	\$ 16,971	\$ 13,275	\$ (3,697)	\$ 49,509	\$ 53,753	\$ 4,244
Special Assessments - Operations	\$ 1,519	\$ 1,520	\$ 1	\$ 7,597	\$ 7,600	\$ 3
Miscellaneous Income	\$ 1,322	\$ 134	\$ (1,188)	\$ 13,337	\$ 491	\$ (12,846)
Total Revenues	\$ 283,930	\$ 261,441	\$ (22,489)	\$ 1,056,284	\$ 958,695	\$ (97,590)
<i>Expenditures:</i>						
General Expenditures	\$ 15,929	\$ 10,805	\$ (5,124)	\$ 60,870	\$ 45,305	\$ (15,565)
Administrative	\$ 14,328	\$ 20,487	\$ 6,159	\$ 77,797	\$ 94,110	\$ 16,313
Golf Operations	\$ 40,893	\$ 45,768	\$ 4,875	\$ 183,698	\$ 201,374	\$ 17,677
Merchandise Sales	\$ 20,387	\$ 7,198	\$ (13,189)	\$ 61,460	\$ 42,918	\$ (18,542)
Golf Course Maintenance	\$ 84,662	\$ 89,958	\$ 5,296	\$ 472,137	\$ 449,626	\$ (22,511)
Total Expenditures	\$ 176,199	\$ 174,216	\$ (1,983)	\$ 855,960	\$ 833,333	\$ (22,628)
Operating Income/(Loss)	\$ 107,731	\$ 87,225	\$ (20,506)	\$ 200,324	\$ 125,362	\$ (74,962)

Viera East
Community Development District
Hook and Eagle- Operations
Prior Month/Year Comparison

	Actuals			Year to Date		
	2/28/23	2/29/24	Variance	2/28/23	2/29/24	Variance
<i>Revenues:</i>						
Food Sales	\$ 27,710	\$ 43,782	\$ 16,072	\$ 109,570	\$ 175,258	\$ 65,689
Snack Sales	\$ 769	\$ 857	\$ 87	\$ 1,747	\$ 3,370	\$ 1,623
Beverage Sales	\$ 3,767	\$ 4,970	\$ 1,204	\$ 15,864	\$ 20,959	\$ 5,094
Beer Sales	\$ 17,502	\$ 13,869	\$ (3,633)	\$ 67,423	\$ 55,148	\$ (12,276)
Wine Sales	\$ 566	\$ 693	\$ 127	\$ 2,395	\$ 2,657	\$ 262
Liquor Sales	\$ 12,007	\$ 14,104	\$ 2,097	\$ 44,678	\$ 55,254	\$ 10,576
Miscellaneous Income	\$ -	\$ 426	\$ 426	\$ -	\$ 426	\$ 426
Total Revenues	\$ 62,319	\$ 78,701	\$ 16,381	\$ 241,678	\$ 313,072	\$ 71,394
<i>Expenditures:</i>						
General Expenditures	\$ 35,047	\$ 42,705	\$ 7,657	\$ 164,145	\$ 190,959	\$ 26,814
Cost of Goods Sold	\$ 7,424	\$ 30,199	\$ 22,775	\$ 84,414	\$ 127,662	\$ 43,248
Total Expenditures	\$ 42,471	\$ 72,903	\$ 30,432	\$ 248,559	\$ 318,621	\$ 70,062
Operating Income/(Loss)	\$ 19,848	\$ 5,798	\$ (14,051)	\$ (6,881)	\$ (5,549)	\$ 1,332

I. Cash Flows:	Actuals					Projections								
	October	November	December	January	February	March	April	May	June	July	August	September	Totals	
Starting Funds														
Carry Forward	\$ 308,137	\$ 290,055	\$ 278,337	\$ 295,906	\$ 334,927	\$ 427,950	\$ 498,465	\$ 606,760	\$ 653,380	\$ 658,249	\$ 648,414	\$ 606,717		
Revenues														
Golf Course	\$ 205,453	\$ 222,496	\$ 248,898	\$ 254,778	\$ 340,142	\$ 327,764	\$ 375,561	\$ 297,532	\$ 244,552	\$ 226,125	\$ 185,814	\$ 205,681	\$ 3,134,796	
Course Operations	\$ 151,709	\$ 168,464	\$ 188,246	\$ 188,835	\$ 261,441	\$ 258,936	\$ 296,658	\$ 235,076	\$ 193,265	\$ 178,722	\$ 146,909	\$ 162,588	\$ 2,430,848	
Restaurant	\$ 53,743	\$ 54,032	\$ 60,652	\$ 65,943	\$ 78,701	\$ 68,828	\$ 78,904	\$ 62,455	\$ 51,287	\$ 47,403	\$ 38,905	\$ 43,093	\$ 703,948	
Total All Cash	\$ 513,590	\$ 512,550	\$ 527,235	\$ 550,684	\$ 675,069	\$ 755,714	\$ 874,027	\$ 904,292	\$ 897,932	\$ 884,374	\$ 834,228	\$ 812,398	\$ 3,134,796	
Expenses														
Golf Course	\$ 223,535	\$ 234,213	\$ 231,329	\$ 215,757	\$ 247,120	\$ 257,248	\$ 267,266	\$ 250,912	\$ 239,683	\$ 235,960	\$ 227,511	\$ 231,675	\$ 2,862,210	
Course Operations	\$ 162,681	\$ 172,037	\$ 169,015	\$ 155,384	\$ 174,216	\$ 188,814	\$ 188,814	\$ 188,814	\$ 188,689	\$ 188,828	\$ 188,828	\$ 188,828	\$ 2,154,948	
Restaurant	\$ 60,854	\$ 62,177	\$ 62,314	\$ 60,373	\$ 72,903	\$ 68,435	\$ 78,452	\$ 62,098	\$ 50,994	\$ 47,132	\$ 38,683	\$ 42,847	\$ 707,261	
Cash Less Expenses	\$ 290,055	\$ 278,337	\$ 295,906	\$ 334,927	\$ 427,950	\$ 498,465	\$ 606,760	\$ 653,380	\$ 658,249	\$ 648,414	\$ 606,717	\$ 580,723		
													Projected Revenues FY 2024	\$ 3,134,796
													Projected Expenses FY 2024	\$ 2,862,210
													Projected Surplus(Deficit) FY 2024	\$ 272,586