

*Viera East
Community Development District*

Agenda

April 25, 2024

AGENDA

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

April 18, 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, April 25, 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 March 28, 2024 Board of Supervisors Meeting
5. New Business
6. Old Business
 - A. Action Items List
7. Staff Reports
 - A. General Manager's Report
 - i. Discussion of Employee Golf Policy
 - B. District Manager's Report
 - i. Discussion of May 7th Workshop
 - ii. Review Process for General Manager
 - iii. Presentation of Registered Voters- 7,789
 - 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, March 28, 2024** at 7:00 p.m. at Faith Lutheran Church, 5550 Faith Drive, Viera, Florida.

Present and constituting a quorum were:

Jennifer DeVries	Vice Chairman
Ron Rysztogi	Assistant Secretary
Bill Macheras	Assistant Secretary
Denise Yelvington	Assistant Secretary

Also present were:

Jason Showe	District Manager
Jeremy LeBrun	GMS
Jim Moller	Golf Maintenance Superintendent
Residents	

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

Pledge of Allegiance

The Pledge of Allegiance was recited.

THIRD ORDER OF BUSINESS

Public Comment Period

Mr. Showe: The next item we have is the Public Comment Period. We can note for purposes of our recording that only members of the Board and staff are present.

FOURTH ORDER OF BUSINESS

Approval of Minutes of the February 22, 2024 Board of Supervisors Meeting

Mr. Showe: Next are the minutes. I know that just for the Board's information, Jennifer has submitted some clarifications. So, we'll have those corrected in the final version and we can take any other corrections or changes or a motion to approve as amended.

On MOTION by Mr. Macheras seconded by Mr. Rysztogi with all in favor the Minutes of the February 22, 2024 Board of Supervisors Meeting as amended were approved.

FIFTH ORDER OF BUSINESS

New Business

A. Consideration of Reserve Advisors Reserve Study Proposal

Mr. Showe: Behind that, we discussed the Reserve Study proposals at your workshop, so, based on Board direction, we've just presented you the Reserve Advisors proposal. I did send you their comments on their financial capabilities. Again, I find that basically working with them, that's very accurate. So, if you're still comfortable with moving forward with them, it would be our recommendation to go ahead and approve that proposal, but we can certainly take any Board comments or direction at this point.

Ms. DeVries: We were going to have questions to both vendors. One of them was stronger with accounting and the other one was stronger in engineering. Reserve Advisors was stronger with the engineering and we asked about their accounting.

Mr. Showe: Right.

Ms. DeVries: Did we ask about the engineering to the other company?

Mr. Showe: The understanding that I had, was that the Board really wanted to move forward with this one. So, I just asked them that question.

Ms. DeVries: Okay.

Ms. Yelvington: I liked their answer.

Ms. DeVries: Yeah.

Ms. Yelvington: I felt like their answer was very good, that they were using AICPA and FICPA standards and all of that. So, I'm fine with them.

Ms. DeVries: Okay, good. I like their proposal as well.

Mr. Showe: I think the timing is good, based on your next meeting. If they get in and we get them signed and get their retainer spent, likely by the time we get into your real budget

discussion, they should have already completed their study. So, we'll have those numbers, that we can roll into your budget discussion.

Ms. DeVries: Alright. So, do we need to make a motion on that?

Mr. Showe: We can take a motion to approve the minutes.

Ms. DeVries: Okay.

On MOTION by Ms. Yelvington seconded by Mr. Macheras with all in favor the proposal with Reserve Advisors for a Reserve Study in the amount of \$9,750 was approved.

B. Discussion of Fiscal Year 2025 Budget Schedule

Mr. Showe: It's obviously early, but we wanted you to see the budget schedule. We have a couple new folks on the Board that haven't really been through the budget process yet, so this kind of gives you a flavor of what we'll do. At your May meeting, we'll have you approve what's called a Proposed Budget. Note that that's just a starting point. The real point of that, is to determine if you guys want to raise assessments or not. From there, we'll go into workshops where you can rearrange all of the numbers any way you'd like, as long as it fits within those assessment levels. I don't think I've seen anything that gives me concern that we have to raise assessments. So, it will really be a question of the level of service and level of reserves you want to assess for.

Ms. DeVries: Okay.

Mr. Showe: But again, that's the schedule. So, we'll go through several meetings where we'll work the General Fund, and then we do the same thing with the Golf Course Fund. That gives you plenty of time to digest the information, really get in depth as you need to with those individual account lines. Certainly, Jim and I will be really hands on, through that process, but we wanted to get you that ahead of time so you can look at your summer schedule and ask any questions in advance that you might have.

Ms. DeVries: I really appreciate that. Thank you. Jason.

Mr. Macheras: Can we post something like that separate on the website?

Mr. Showe: Yeah. After tonight, we'll post that budget workshop. That way the public is aware of what we do. In addition, as the Florida Statutes require, when you approved the

Proposed Budget, that also gets posted. Then we try to keep that up to date as we make changes and as you guys refine it. But again, just know that that one in May is just your starting point.

Mr. Macheras: Okay.

Mr. Showe: We typically don't expect that, especially in this District, to be perfect or accurate and we know that there will be lots of changes from that point.

Ms. DeVries: But we do need to, at that point, decide if we're raising assessments or not.

Mr. Showe: Right. It's not a drop-dead date, if you decide to make those changes later. The real drop-dead date with any assessment increases, is we're required to send out a 21-day mailed notice, in advance of your budget hearing. That goes to every resident affected by the assessment increase. So, if you do raise it even a dollar, we have to send out about 4,000 letters. So, that's just kind of something to keep in mind as we go through the process. We'll keep you up to date on all that as we move through.

Ms. DeVries: Okay. I had some questions about that, but I think we'll ask that when we get into the budgets.

Mr. Showe: Okay.

SIXTH ORDER OF BUSINESS

Old Business

A. Action Items List

Mr. Showe: Next we have the Action Items List. We have a preliminary map from your engineer and I have to follow up on where he's at with finalizing that water study. I think that ties into the stormwater response letter. The driving range parking is in permitting with Brevard County.

Ms. DeVries: Okay. I saw a relatively large charge from Brevard BOCC.

Mr. Showe: Yeah.

Ms. DeVries: Was that for this process?

Mr. Showe: It was for the permit.

Ms. DeVries: It was for the permit, wow. Okay.

Mr. Showe: That's for us to apply for the permit.

Ms. DeVries: Okay.

Mr. Showe: Yes. We're also still working with the Water Management District, on the issues of the lake withdrawal. They're still reviewing all of their internal parts. I know that Jim and Michelle are working on the park improvements as they go along.

Ms. DeVries: Okay.

SEVENTH ORDER OF BUSINESS

Staff Reports

A. General Manager's Report

i. Consideration of Bunker Proposal

Mr. Showe: Next is your General Manager's Report.

Mr. Moller: Alright. We can probably start with the Landirr proposal. I had Landirr make the adjustments. It did make reference to the scope of work, more so in the email than in the actual proposal. They did change the grand total to a not-to-exceed amount.

Ms. DeVries: Okay.

Mr. Moller: Then when they emailed back, they actually attached our scope of work to it.

Ms. DeVries: Okay. It wasn't in our packet. This wasn't your scope of work, was it?

Mr. Moller: That didn't change. But basically, in my conversations with Landirr, they just made changes. So, this is what they sent back. They sent the front page of their proposal and our scope of work as the secondary page.

Ms. DeVries: This is our scope of work.

Mr. Moller: Correct.

Ms. DeVries: Ah, okay. I saw something from you that had it hole by hole.

Mr. Moller: The measurements, yes.

Ms. DeVries: All of the measurements?

Mr. Moller: Yes.

Ms. DeVries: That's what I was anticipating would be attached.

Mr. Moller: It's not going to be exact, because we're going to change it as we go. That was based just on a percentage. It's going to be close, but it's not going to be exact.

Ms. DeVries: Okay. So, I am recommending a couple more changes to this. One is that I would like the top line to be, "*Viera East Golf Course*" instead of "*Club*."

Mr. Moller: Okay.

Ms. DeVries: Since we try to get the names right.

Mr. Showe: Officially, it probably should just be to the CDD.

Ms. DeVries: To the CDD. Yeah.

Mr. Showe: That way, it's crystal clear.

Ms. DeVries: Right. The other one is in the second section that says, “*Proposal is based on,*” I will give you the language, but it is in the attached scope of work, as I want the proposal to reference the statement of work.

Mr. Moller: Okay.

Mr. Showe: For the Board's information, which I talked to Jennifer about as well, we have a formal contract that we'll have them sign. We've done that with Landirr before in a lot of their projects. So, once we get the final scope and you guys approve this in the form, we have a formal contract that's been through our accounting and our attorneys, that we'll have them sign, that lays out a lot more of the warranties and the other things that protect the District.

Ms. DeVries: Okay. Does anybody else have comments on this?

Ms. Yelvington: I have a couple of questions. How does it affect the game of golf while they're doing the project?

Mr. Moller: Depending on where the bunker is located, we might have to close that hole for a couple hours. Kind of like when we did the irrigation project, we might have 17 holes open. They can either take a net par on the hole or they can play another similar hole. So, if a Par 3 is closed, they can play another Par 3 twice. We're doing it in August, when basically it's the slowest time of the year.

Ms. Yelvington: Yeah.

Mr. Moller: So, it really won't affect too much.

Ms. Yelvington: When we did the irrigation, were our revenues down, because of the project?

Mr. Moller: Probably a small percentage, but we really didn't see a huge drop-in play. I think a lot of people are very thankful and I guess happy...

Ms. Yelvington: Happy to see the improvements.

Mr. Moller: Happy to see the improvements. Yes, thank you.

Ms. Yelvington: Okay.

Mr. Macheras: You know this is probably before the Board changed. I forgot what it was they did, but they put temporary greens down.

Mr. Moller: When they did the bulkheads. Yeah.

Mr. Macheras: I think they even reduced the price. So, like, somebody like me that, you know, hitting 100, and there's another golf course there. I forgot which one. I was talking to

somebody yesterday, that they're going to close down for a year or two while they redo it. I forgot what course it was.

Mr. Moller: Crane Creek.

Mr. Macheras: They are closing it.

Mr. Moller: The Great Outdoors as well.

Mr. Macheras: Is that right. When I went out there, the temporary greens were busy. So, to stay open and go through a major project, a lot of places just close, which to me just makes no sense.

Ms. Yelvington: Right. Did we offer discounted fees during the irrigation project?

Mr. Moller: I don't think we did.

Mr. Macheras: With the greens, it was different because the greens were just a piece of the fairway. So, it changed the game.

Mr. Moller: Actually, what you're talking about is when they actually redid the greens.

Mr. Macheras: Okay. It's been a few years, where at least in this process, we can still use 17 holes and it's still the same.

Mr. Moller: Yeah. We still have 17 greens.

Mr. Macheras: They are played the same way, where those greens changed the game. You never hit on a flat green.

Mr. Moller: Yeah. Usually you hit a temporary green, it's considered a one putt and you move on.

Mr. Macheras: Yeah. So that's good.

Ms. Yelvington: That's all I have.

Mr. Moller: Anything else? Alright. So, I'll go to the CDD report.

Ms. DeVries: Do we need to make a motion on this one?

Mr. Showe: Yeah. I would recommend, if the Board is amenable, to make a motion to approve the proposal subject to changes and also subject to staff drafting up the formal agreement for Landirr to execute.

<p>On MOTION by Mr. Macheras seconded by Mr. Rysztoji with all in favor the bunker proposal with Landirr in a not-to-exceed amount of \$262,800, subject to changes and staff drafting up the formal agreement for Landirr to execute was approved.</p>

Mr. Moller: Alright. On March 18th, the CDD crew started the fire line break. They went out and scouted that Friday prior. In the last couple scouting efforts that they had, some of the areas were still a little too wet and swampy for the machine to go out, but like I said, they started on the 18th and they're making really good progress. I did send Michelle an updated schedule to put out with the new dates and timelines. The shoreline project, they should be sodding right now, Lakes 31 and 37. Lake 31 is in Herons Landing and Lake 27 is in Hammock Lakes. Then after that, there's one more left, which is in The Heritage, which is a small, little 140-foot linear foot lake. So, that shouldn't take them no time at all.

Ms. DeVries: They're doing what to the lakes?

Mr. Moller: Re-sodding.

Ms. DeVries: Like around the edges?

Mr. Moller: Yes. So, after they put the geo-tube bags, they replace the sod.

Ms. DeVries: Okay. They placed the geo-tube bags there.

Mr. Moller: Right.

Ms. DeVries: Okay.

Mr. Moller: Yeah. So, all the geo-tubing is done and they're just laying sod.

Ms. DeVries: For the new folks, the whole geo-tubing concept is to prevent lake erosion. So, we've working on placing these geo-tubes along the edges, which help with erosion. Jim can explain it better than I can.

Mr. Moller: Yeah. They are re-fortifying the shoreline, the lake banks, to stop any future erosion.

Mr. Macheras: What was the other thing that we talked about?

Ms. DeVries: The little triangle things.

Mr. Moller: There is a grant where the students of FIT, Marine Resource Council, are building prisms. They go out a couple feet into the shore break, and they have some plantings in there and as the waves approach the shore, it dissipates the wave energy. It's a lot cheaper than the geo-tubes and they're looking into grants from the State of Florida. I think a couple Board meetings ago, we did approve one little test site.

Ms. DeVries: We did.

Mr. Moller: We're waiting on the final engineering specs on these.

Ms. Yelvington: Yeah. I'm curious what that looks like.

Mr. Moller: Actually, the prism itself is going to be submerged so you won't see it. There are actually holes in the little concrete prisms, where they'll plant spartina grass or any kind of aquatic vegetation in there. So, there will be a little strip of aquatic vegetation to help with the wave energy. The sidewalk repairs on the west side of Murrell Road, is in progress right now. That was a contract from Don Bow, to replace a broken sidewalk. Unfortunately, on the west side, we are still waiting to hear back from Brevard County. I know that Ed has called him numerous times and we're not getting a lot of quick responses from them.

Ms. Yelvington: Is it by that Oak tree?

Mr. Moller: Right there by the Oak tree, that little culvert area right there by the 14th green and almost by Clubhouse Drive.

Ms. Yelvington: Yeah, it's terrible.

Mr. Moller: Yeah, it's really bad.

Ms. Yelvington: There is a sidewalk right there. Okay.

Mr. Macheras: I've been watching during Spring Break, a lot of the golf carts maneuvering around the break in the sidewalk.

Mr. Moller: Yeah, the pros know the way to go.

Mr. Macheras: I mean, I'm talking about just the residents. As we drive our golf carts over the sidewalks, they're maneuvering around the broken areas.

Mr. Moller: Yeah. A lot of people coming from the developments, will use our little maintenance shortcut that we have, the little shell there.

Mr. Macheras: Is that right?

Mr. Moller: Yeah, instead of going to the intersection and making a right. Other than that, we finished the turf on the dog park mounds. It actually turned out really, really well. So, hopefully, we won't see much more deterioration from there. Other than that, the upkeep on that, just in the early stages, we'll just have to top dress with sand, for any kind of imperfections in there. Just add a little sand. The sand will filter through the turf, to help smooth it out. Other than a blower, there's no more maintenance really involved with that. Underneath those Oak trees, we could not get the grass to grow. With the traffic of the dogs and the shade from the Oaks, it was a losing battle. Other than that, golf course maintenance, we approved the bunker proposal. We got delivery of our bulk nutrients for the golf course. So, as soon as the company we purchased the

fertilizer from, frees up one of their bulk spreaders, which should be next week, we'll start the bulk nutrition on the golf course. Financials, as of yesterday, golf round revenue is sitting at \$224,000. Last year, we did \$254,000. We have a budget of \$241,000 in that line item, so we should easily tie, if not surpass. We do have a weekend coming up, which is usually our moneymaker on Friday and Saturdays. The weather forecast is awesome. Food and beverage, as of yesterday, was sitting at \$74,000. Last year, we did \$80,000, which is very nice.

Ms. Yelvington: Okay.

Mr. Moller: So, yeah, basically, golf is on track to at least match and food and beverage is set to surpass it. Like I said, especially with this weekend, I anticipate golf finishing around \$260,000 in round revenue and food and beverage around \$87,000, based on averages. One of the biggest things we've noticed this year, I know I talked about before, was weather. 2024 has seen 15 weather affected days, of which six were total closures. In 2023, we saw six total with zero closures. So, that's kind of the difference. So again, taking balls of averages. I think we lost about \$70,000 to \$80,000 by closing the golf course this year compared to last year. Weather is the almighty when it comes to outdoor sports.

Mr. Macheras: What's your plan to fix that? Do you have a plan?

Mr. Moller: Big umbrellas.

Ms. Yelvington: Bubble wrap.

Mr. Moller: One thing that I did come across on the food and beverage financials, the salary line item was about \$5,500 too high. In January, there was an accounting thing, when we got the reports from Applied Business Solutions, where somehow, we received a \$5,000 credit in administration fees instead of the normal charge. Somehow that affected the salary line item, as the January salary line item was low. So, the January line items are a little bit higher.

Ms. DeVries: We've had these situations before where things get allocated to the wrong month and then we're like, what?

Mr. Moller: Yeah.

Ms. DeVries: Okay.

Mr. Moller: So, that's why the salary under food beverage seemed high.

Ms. DeVries: Because it was part of January.

Mr. Moller: Yeah.

Ms. DeVries: Okay.

Mr. Macheras: I'm just curious. Do they clock in and out? Do they have a time card?

Mr. Moller: Through the TOAST POS System, the employees clock in and clock out.

Mr. Macheras: Okay.

Mr. Moller: Anyone who's managed employees, know that's a battle just having them clocking in and closing out. They'll clock in and forget to clock out and then we'll see someone has 23 hours in one day. Golf operations, Dave's Spring kids camp is in full gear. We had a total of 15 kids sign up.

Mr. Macheras: Good.

Mr. Moller: So, that was pretty good. It was David and Phil and he got help from one of the car park guys.

Ms. DeVries: And how did it go? How's it going?

Mr. Moller: It's going very well.

Ms. DeVries: Are the kids having a great time?

Mr. Moller: Yeah. We kicked around some ideas. In talking with the Mike Hogan camp, he's been pretty established for years. So, me and David were kicking around some ideas of maybe having a second camp, a more elite camp. A lot of the kids that go to Mike's camps are younger beginning golfers. I think what David and Mike concentrate on, are school age kids, maybe a little bit older, that play the game a little bit and have a good background, so he can teach the skills to take them farther, so they can go out for their school golf teams and things like that.

Ms. DeVries: Okay, sounds great.

Mr. Moller: I think we can probably charge a little bit more and get a little bit more bang for their buck.

Ms. DeVries: Sounds great.

Mr. Macheras: I am trying to remember if schools signed up as a team or something, where they have eight players or something like that. But like you say, you have a lot of options if you go after that class of kids that already have some skills and interest.

Mr. Moller: One thing that I just wanted to put out there, I know there was some discussions when I hired a new Head Pro at a much different wage than our previous Head Pro. Year-to-date, we made an extra \$1,100 in lessons and our merchandise sales profit is over \$14,000. So, if you take his salary out of the equation, we're ahead of the game by \$9,000.

Ms. DeVries: Great. Thank you.

Mr. Moller: So, I think it was a very good hire. Other than that, on April 22nd, our Head Pro, David, and our part-time Assistant, Philip, are going to be competing at a pro event for the North Florida PGA. So, hopefully, they will put Viera East on the map and do well and get us going out there.

Ms. DeVries: That's great. Will we get pictures, because it's something that Michelle can promote?

Mr. Moller: I will make sure that some pictures are taken.

Ms. DeVries: Okay.

Mr. Moller: At least a selfie or something.

Ms. DeVries: Alright.

Mr. Moller: Other than that, we had some interviews for Inez's position this week. Two really good candidates stood out. I'm going to contact both of them tomorrow to get some more feedback on true interests, but I think we found two good quality candidates, depending on which one to choose.

Ms. DeVries: Now you have to decide.

Mr. Moller: That's the hard part.

Ms. DeVries: It is the hard part. Yeah.

Mr. Moller: After we had that last interview, I was like, "*Man, why did they have to be so good?*"

Ms. DeVries: Yeah, right.

Mr. Showe: That's a better experience than most folks have.

Mr. Moller: Exactly.

Mr. Showe: It's a good problem to have.

Ms. DeVries: It is.

Mr. Moller: Other than that, the only other thing that I'm kind of working on, on the side, is when you come into one of the breezeways, if you're approaching the pro shop and you make a right down the breezeway, we used to have an old scoring section, which is kind of like a little alcove.

Ms. DeVries: Everybody posted their leagues, sign up and all that. Oh, I'm very familiar.

Mr. Moller: Storage is a hot commodity for us. We have the lack of storage everywhere. I found some options for basically just roll up garage doors. We can get it painted the same as the walls. I'm thinking about getting some prices on that. It's going to probably be in the \$4,000 range. That's something I can probably amortize over the course of the year in the line item and kind of hide it somewhere. But I think just the additional storage will help a lot.

Ms. DeVries: Okay.

Mr. Moller: Whether it be dry storage or liquor storage for the restaurant, so they're not having to go through the cart barn all the way to the back, especially after all of the golfers are in and all the golf carts are in, trying to navigate through the cart barn with all the golf carts holding a couple bottles of liquor.

Ms. DeVries: Yeah. I see it could get pretty hot out there in the Summer, couldn't it?

Mr. Moller: Not in the breezeway.

Ms. DeVries: Okay. Alright.

Mr. Moller: Yeah, out of the direct sun. It would basically just be ambient temperature.

Ms. DeVries: Okay.

Mr. Moller: Yeah. I'm just looking at that, just trying to find extra storage.

Ms. DeVries: Yeah, I understand.

Mr. Moller: Other than that, that's all I have.

Ms. DeVries: Okay.

Ms. Yelvington: I have some questions.

Mr. Moller: Yes. I figured there would be.

Ms. Yelvington: I'm sorry. I'm just a pain.

Ms. DeVries: No, you're not. Please.

Mr. Moller: No. That's what we're here for.

Ms. Yelvington: Can I ask some questions on the financials?

Mr. Moller: Sure.

Ms. Yelvington: So, when I was looking at the financials for Hook & Eagle, there are a couple of things that I guess drew my attention. First, the entertainment line has a budgeted amount and nothing in the actual.

Mr. Moller: So, that has been transferred to marketing. That's now part of Michelle's budget.

Ms. Yelvington: Okay.

Mr. Showe: Yeah, that was one of the items, just by way of history, when we did the budget, again, we do the budget in August and it was about a month or two later that the Board decided they wanted to kind of roll everything of the marketing lines into the General Fund.

Ms. Yelvington: Okay.

Mr. Showe: So, even though there's a line there, we don't charge anything.

Ms. Yelvington: Okay. Got it.

Mr. Moller: Yeah. I think there was also a line item in golf ops, too.

Mr. Showe: Yeah.

Ms. Yelvington: Are beer sales really down \$20,000? Is that how I reading that?

Ms. DeVries: I'm trying to get to that page.

Ms. Yelvington: It is Page 13 of the financials.

Mr. Moller: From last year?

Ms. Yelvington: The prorated budget amount for our revenues at the end of February from beer sales, were just under \$75,000 and it says that the actual is \$55,000. So, my concern is that fridge. That's why I'm bringing it up, because I don't know if there's a good way of monitoring who is grabbing out of that fridge. I'm curious. I don't know what it was last year because I wasn't here. You can do that analysis on your own, but I'm curious if we're seeing a dip in the sales, because maybe people are grabbing from there rather than ordering what's on draft or something.

Mr. Moller: Yeah, that actually has been brought up before and I had a couple of conversations with some of the staff about that.

Ms. Yelvington: It's a hard thing to track.

Mr. Moller: It is. It's supposed to be locked during karaoke and things like that. That came as an effect of lack of storage and room for anything.

Ms. Yelvington: Oh, okay.

Mr. Moller: And I'm kind of hoping by having this storage area, we can free up some room in the back of the kitchen area, so that we can basically put the beer back where it belongs. But, yeah, during the day, as golfers come in, they can grab a couple beers, go to the counter, pay for it and then leave, but during the karaoke nights and some of the other nights, if that's fridge is

open, I think some of the girls found it easier to just have them go grab something and put it on their tap, which I've told them that is not a good practice to start getting into.

Ms. Yelvington: Right. I think when they come through and clear the table, you know, they typically look for the empty cans to know what to put on your tab, but if somebody else has come through and cleared the table...

Mr. Moller: But that's really not a good way to...

Ms. Yelvington: Yeah.

Mr. Showe: And I'll note, if you go to the second to last page of the financials...

Ms. Yelvington: Yeah.

Mr. Showe: There is actually a comparison to last year.

Ms. Yelvington: Is there?

Mr. Showe: So, beer sales last year were \$67,000 through February and they are \$55,000 this year. So, they are down \$12,000.

Ms. Yelvington: I guess a better part of the analysis might be, because that fridge is relatively new, I'm curious if we've seen a dip in the beer sales since we put that in. So, that's what I would kind of want to see what the financials were before that was there.

Mr. Moller: Right.

Ms. Yelvington: And compare it, you know. So, I guess if it wasn't there last year, we could use that as relative comparison.

Mr. Moller: I got you.

Mr. Macheras: Let me interject. So, a couple of thoughts come to mind, and this might sound stupid, but that's why I sit at the little kid's table. What if we even just had a bell or something that, you know, like you put on a door, so at least when people open up the fridge. I'm guessing you've seen it. I've seen it. I get it where you don't want to hold up the customer and I don't know if there's such a thing as a touch thing, where you put a lock on there where the girls can do it quick. Can we have just a bell or just something, to go off every time it opens up? Then we can take inventory of the bottles.

Ms. Yelvington: Yeah.

Mr. Macheras: I'm going to go out and guess not \$19,000 worth of beer is being taken out of there, but if I'm sitting there and I see somebody else take one, then I might wonder. I just wonder if it's something simple that it may sound when somebody goes into a store, something

simple like that or we take an inventory. Again, I don't think it's thousands of dollars, but at the end of the day, even if it's just one bottle, is there something simple that we can do while we're building the storage unit that might take a few months? I don't know. I'm just saying, and as silly as it sounds, maybe we can just have something like a bell that dings and the three of us are standing here going, "*Well, if it's not you or me,*" I don't know.

Ms. Yelvington: Yeah, it's a tricky thing to manage, for sure. I mean, I think it's a nice thing to offer for the busy times, because that way people can just help themselves and they're not waiting for a server to come by, but we have to be able to manage it somehow so we're not losing money.

Mr. Moller: Yeah, but I don't really particularly care for customers self-serving like that. I mean, it's one thing for a golfer to come in, pass a cooler, grab it, go to the counter and pay for it, like you do at package stores like that.

Mr. Macheras: Right.

Mr. Moller: But during restaurant seating hours, it should be table service. That's kind of what we're offering.

Ms. Yelvington: Yeah.

Mr. Moller: It's not grab and go.

Ms. DeVries: My father had a vending business, so I have this picture in my head, like, well, what if it was a vending machine? But I don't even know if there is such a thing as a beer vending machine.

Ms. Yelvington: That would be very cool, having a beer vending machine. That would be a pretty cool thing to have.

Mr. Moller: But going off of your idea, I do know that they have little electronic chimes that I can probably find on Amazon, to sound just as if the door opens.

Mr. Macheras: It sounds silly.

Ms. DeVries: Can we put a scanner on it, so when you open it, you have to scan your beer, like at the grocery store?

Mr. Macheras: I mean, that's probably a good idea. And if I open it and I'm not supposed to, if I hear bell, I think everybody's looking at me.

Ms. DeVries: Right.

Mr. Macheras: It might deter it, but something simple like that I don't know.

Ms. Yelvington: Yeah, I don't see it as a malicious thing. I just see it as, when it's busy, that's a hard thing to keep track of.

Mr. Moller: Right.

Ms. Yelvington: And I feel like people might be, you know, grabbing something out of the cooler and it's getting cleared off the table without ever being captured.

Mr. Macheras: It still could get lost.

Ms. DeVries: It's easy to get lost.

Ms. Yelvington: Yeah.

Mr. Macheras: Good point.

Mr. Moller: Yeah, but I'm pretty sure I can find those little door opening chimes for fairly inexpensive on Amazon.

Ms. Yelvington: I mean, honestly, for the people that work there and hear it all the time, you probably start to tune that out. I would if I was hearing that ding ding through my entire work shift. It should be audible to the customer that's taking it.

Mr. Macheras: Right.

Ms. Yelvington: I think that's my primary concern. The Marketing Budget Plan, are we talking about that separately? Because I have questions about that, too.

Mr. Showe: I mean, we can, but that's probably more of Michelle's expertise. It may be best to save that for the workshop or see if you want to set up a meeting with her when she gets back.

Ms. Yelvington: Okay. So, we're not having to approve this at this meeting. Right?

Mr. Showe: No, and I don't think it actually needs approval. I think she was just presenting it to you. I think those kinds of funds have already been allocated in the budget.

Ms. Yelvington: Okay.

Mr. Showe: So, I think it's more of just that was kind of her plan for the rest of the year.

Ms. Yelvington: Okay.

Mr. Showe: But I think it's certainly worth a conversation and we can either save that for the workshop or meet with her when she gets back.

Ms. Yelvington: Okay.

Mr. Showe: I think those are tough questions for Jim and I to answer.

Mr. Moller: Yeah.

Ms. Yelvington: Okay.

Mr. Moller: Are there any other questions?

Ms. DeVries: None from me.

Mr. Rysztogi: No.

B. District Manager's Report

There being no comments, the next item followed.

C. Lifestyle/Marketing Report

D. Restaurant Report

Ms. DeVries: There is no Lifestyle Marketing Report today. Jim already did the Restaurant Report

Mr. Moller: Yes.

EIGHTH ORDER OF BUSINESS

Treasurer's Report

A. Approval of Check Register

B. Balance Sheet and Income Statements

Ms. DeVries: Next is the Treasurer's Report.

Mr. Showe: So, under your Check Register, we've got your General Fund Checks #4966 through #4998 and Golf Course Checks #31446 through #31524 for \$180,791.77. Staff can answer any questions that the Board would have on those invoices or we can take a motion to approve.

Ms. DeVries: I have questions. There was an ECOR check for just under \$10,000. Is that the normal amount? It was \$9,000. Is that their normal amount?

Ms. Yelvington: I was curious about that too. How frequently are we paying that? Is that annual or monthly?

Ms. DeVries: What work did they do for that amount?

Mr. Moller: That's the lake treatments. I don't know if it's monthly or quarterly.

Mr. Showe: I'll pull up their contract.

Mr. Moller: I think it's monthly.

Mr. Showe: I've got their contract.

Ms. DeVries: It's monthly. We pay them \$9,000 a month?

Mr. Moller: There are 85 lakes.

Ms. DeVries: Okay. Yeah, I got it. Just, you know, I look at the bigger ones.

Mr. Moller: It was a standout.

Ms. DeVries: It was a standout. Yeah. So, they're working on the lakes. Jason, you can look that one up. My next one is, it looks like the credit card charges for Regions as well as a bunch of Cisco charges, are on the ledger twice, around Pages 81 to 82. But it looks like they got reversed or zeroed out. Do we know what happened there? There are duplicate charges for both Regions and Cisco.

Mr. Moller: Regions is the credit card.

Ms. DeVries: Okay.

Mr. Moller: Cisco is for the food and paper products. All of our paper towels and hand soaps and things like that are all through Cisco. I'll have to look at that. Do you know what the charge was?

Ms. DeVries: I'd have to look, but on Pages 81 to 82, I saw the charges twice. But one of them was zeroed out. I don't know what happened there, but one of them was zeroed out, and then there were duplicate charges and they weren't zeroed out.

Mr. Showe: Yes, just to answer the question, on a monthly basis, it's definitely that amount on a monthly basis.

Ms. DeVries: Okay.

Mr. Showe: \$4,517 a month, is just for the aquatic weed treatment on 39 sites. There are another 31 sites on a monthly basis, where they provide natural area management and aquatic weed control, which is \$4,370.

Ms. DeVries: Okay.

Mr. Showe: Then there are some charges that are quarterly. The header canal is quarterly. The Bay Hill canal is six times a year, which is \$420. Then they also monthly do aquatic weed control for Wingate and Auburn Lakes. Then six times a year, they do Grand Isle.

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

Mr. Showe: Absolutely.

Ms. DeVries: Why did we pay a tax penalty on Page 84?

Ms. Yelvington: That was my question, too. We must have filed a sales tax return late.

Mr. Moller: I don't know. I asked about that, too. Actually, those are handled by GMS.

Ms. DeVries: So, whoever is doing the tax prep, should be making sure that we don't get those.

Ms. Yelvington: Right.

Mr. Showe: I'll find out what that is. We'll take care of that.

Mr. Moller: That one said there were two of them.

Ms. DeVries: Really. I saw one. Did you see two?

Ms. Yelvington: I only saw one. But my question was, how often does that happen? Because occasionally with the State, you have to submit by 5:00 p.m. on a certain day before the deadline and sometimes you miss that by just a few hours and you get dinged with a penalty. So, that's totally reasonable if it happens once. Right? Every once in a while. But if it's something that's regularly occurring, we need to get on the person that's responsible.

Mr. Showe: I agree.

Ms. DeVries: My last question is on Pages 86 and 88. There were two sets of charges for about \$671 for golf cart repair. So, we have, like, brand spanking new golf carts. Right? So why did we have to pay to repair new golf carts?

Mr. Moller: If it's what I'm thinking of it was the cart that was rolled over. Our insurance company is going after the driver of the cart for reimbursement.

Ms. DeVries: Okay. But there were two sets of charges on the same date, that were in the Check Register. They were actually slightly different amounts. They're about \$671, but they're slightly different.

Mr. Moller: I did not see those invoices.

Ms. DeVries: Okay, well, you need to or I guess somebody should have.

Mr. Macheras: There were two that needed repairs. Was that the other one?

Mr. Moller: Well, the other one's too recent for that one.

Mr. Macheras: Okay.

Mr. Moller: Because we had a car and a cart collision.

Ms. DeVries: Yeah. I heard about the rollover one. I'm glad they're going after the cart driver. Okay, that's all I had. So, I would hold off on approving those, not the ECOR one, but the ones for the tax penalty and then the two golf cart repairs. It looks like we should only be paying one.

Mr. Moller: What page was that on?

Ms. DeVries: Pages 86 and 88 of our packet.

Mr. Macheras: One was \$670. They are different, though, so I don't know.

Mr. Showe: Yeah, they are different amounts.

Mr. Macheras: They may have been the same ones, but they just might have come and fixed two at the same time, whatever those two were.

Ms. Yelvington: The invoice dates on Page 86, goes way back.

Ms. Devries: Oh.

Ms. Yelvington: Are those contract dates we're looking at or invoice dates?

Mr. Showe: They're typically invoice dates.

Ms. Yelvington: So, we paid in March, and there's a charge on here that dated back to May of 2023. That's strange.

Mr. Showe: I will tell you, there are times when vendors just delay sending those invoices. We date them the day of the invoice, so if they're late, then...

Ms. DeVries: That is one of the things that's on the checklist, because it's suspicious when you get invoices from that long ago. You go, "*What the heck? What happened here? Why?*"

Ms. Yelvington: The invoice dates are the same in both of these transactions. You're right about that.

Mr. Showe: Yeah. We'll have to check on those.

Ms. Yelvington: They are slightly different, but they date back to the same dates.

Ms. DeVries: So, I would hold payment on those two until we can figure those out.

Mr. Showe: Yeah.

Ms. DeVries: As well as the tax penalty. What else did we have on Check Register?

Mr. Macheras: Let me ask you a question, not knowing this. So, the tax penalty one, who is that due to?

Ms. Yelvington: The Florida Department of Revenue.

Mr. Macheras: So, is that something we're saying we're holding a check to pay?

Ms. DeVries: Yeah, I guess you're right. We don't want to not pay the State.

Mr. Showe: I think it's already been paid. We'll get some clarification on what it is. I think sometimes there are things in the restaurant that maybe should have been taxed and

weren't. It looks like it's from December. So, there may have been an end of the year true up or something. We'll get you the information on that.

Ms. Yelvington: It happens.

Mr. Showe: All of these have already been paid. We'll just have to get some clarification on those ones.

Ms. DeVries: Okay.

Mr. Showe: All of our vendors are good. If something got paid, we'll get a credit. We'll take care of it.

Ms. DeVries: Right.

Ms. Yelvington: I have a question about the golf carts. Are they gas?

Mr. Moller: Electric.

Ms. Yelvington: Okay.

Ms. DeVries: Are there any other questions on the Check Register?

Ms. Yelvington: No.

Mr. Showe: We'll take a motion to approve.

<p>On MOTION by Mr. Macheras seconded by Ms. Yelvington with all in favor the Check Register for February 16, 2024 through March 20, 2024 in the amount of \$133,896.47, subject to withholding payment on the Cisco and Florida Department of Revenue checks was approved.</p>

B. Balance Sheet and Income Statements

Mr. Showe: Behind that, we have your Balance Sheet and Income Statement. They're pretty detailed, but you can ask any questions if you need to. I will note, we are 90% collected on our assessments through February. So, we're in good shape. We'll get the rest of those in shortly.

Mr. Macheras: I think I asked this before and I forgot what your answer was. The 90% collected, so not everybody has it automatically come out of their taxes?

Mr. Showe: No.

Mr. Macheras: Okay.

Mr. Showe: No. You guys have a good percentage of yours, that is business.

Mr. Macheras: Okay.

Mr. Showe: Some folks just don't do an escrow. They decide to pay it when they want to pay it. Some folks also do quarterly payments, especially the businesses. You'll see a lot of that. They can actually do a quarterly arrangement with the Tax Collector. So, they just pay it quarterly.

Mr. Macheras: Okay. So, if I pay my taxes quarterly, then that's going to be...

Mr. Showe: It comes in to us quarterly. It comes in at the same rate that is paid.

Mr. Macheras: Gotcha. Okay, that makes sense.

NINTH ORDER OF BUSINESS

Supervisor's Requests

Mr. Macheras: I actually have nothing tonight.

Ms. DeVries: Denise, do you have any Supervisor's Requests?

Ms. Yelvington: I have a question.

Ms. DeVries: Go for it.

Ms. Yelvington: Just on the financials, what's the bonus program under grounds maintenance expenditures?

Ms. DeVries: We voted on that when we did the budget. Basically, the employees are incentivized to meet or exceed our revenue targets and our profit. Actually, it's our profit targets, and if we do, then they get, like, a profit sharing.

Ms. Yelvington: Okay. The only reason it really stuck out to me, is because it's not under the budgeted column. It's just in the actual column.

Mr. Showe: So, we don't know what that's going to be when we do our budget. We also don't want to impact the budget with that assessment. Before we actually had it in each individual department and what we found is that actually negatively impacted it, because it's based on golf course profit. So, if we're charging the golf course for that bonus program, then we're actually reducing their future impact.

Ms. Yelvington: Okay.

Mr. Showe: So, we just moved it all to the General Fund, to kind of get it out of place. But that's not all attributable to that one fund. That's for the whole District.

Ms. Yelvington: Okay.

Mr. Rysztogi: Do you have anything else?

Ms. Yelvington: Me? No. Not at this time.

Ms. DeVries: Okay. Ron, do you have anything?

Mr. Macheras: I have no issues.

Ms. DeVries: Okay. Awesome. I have one. It's kind of just a follow on to what we had, what we talked about last month with the sign. So, as I recall, we did not get permission to put the sign up. Did the church actually take their sign down? Do we know?

Mr. Moller: I don't know the story behind that, but it's not there anymore.

Ms. DeVries: Interesting. Okay. I was going to check, and I didn't get a chance to do that. Every time I drive by, I forget to check.

Mr. Moller: But, and I don't know if it's just because of its close proximity to Wickham Road, but basically the sign is on Murrell Road. The community credit union, a couple hundred feet down from the park, has a LED digital sign.

Ms. DeVries: Okay. To be continued. Did we actually check if the sign is gone from the church?

Mr. Moller: When I met with the sign guy, I'm like, "*Yeah, there's not there anymore.*" I was about to say there's a sign across the street at the church and there was no sign.

Ms. DeVries: Interesting. Okay. That's all I had, other than that. I asked mine already. Do we have any comments from the public?

Resident (Mary Ann Ferrara, Fawn Ridge): Those of you who are new, I have been on a quest to put a fountain in the lake by Fawn Ridge. It's right after Spyglass. So, when you're coming up Murrell Road, that big, nice, beautiful lake should be a great greeting for us in welcome to Viera, Melbourne CDD or whatever. We were searching and searching and searching and I was willing to put the electric at my house, but I was too far up in the little cul-de-sac in the little town there. So, I went around to my neighbor and he is almost as straight as the crow flies, to the middle of the lake. So, I got the phone numbers and I gave them over to our manager over there, and I got Randy and he said, "*I'd really like to find out more about what's going on.*" So, I still have my fingers crossed.

Mr. Moller: We've been playing phone tag.

Resident (Mary Ann Ferrara, Fawn Ridge): Yeah. I'm like the middle guy and waiting and waiting, waiting. So, Easter's coming, but hopefully so is Christmas and Thanksgiving. I don't want the geese to get fat. I'm hoping to get the good news in before then. So, there is a

possibility that we will have a beautiful fountain. What did we say? We're going to have a better fountain than the Bellagio.

Mr. Showe: I don't recall that promise.

Ms. DeVries: Yeah, that is a tall order.

Resident (Mary Ann Ferrara, Fawn Ridge): I would love if it cost a little more to be able to get a remote that we can use to change the colors, so as the seasons come down the pike, we can generate the festive colors on the fountain. So, I'm hoping.

Mr. Moller: Yeah, I mean, now that we have the contact for the electrical connection, I think basically now we just need to figure out where we're going to fund this project. So, I'll reach out to a couple of fountain companies and get some quotes and then pass it on to the Board at the next meeting. We can see how much it costs and if we need to split the cost between the CDD Board and the HOA or however we want to do it.

Resident (Mary Ann Ferrara, Fawn Ridge): The other thing is Crane Creek Plaza, that is off of Murrell Road and Crane Creek Boulevard, dug up the Crape Myrtles that were in the island. They have Derek there and they are putting in sewer lines and everything. I don't know who that belongs to, whether it's CDD or whether it's Brevard County, but who's going to put the beautiful flowers in there after they get done?

Mr. Macheras: I think it's the county.

Ms. DeVries: It is not the CDD. We can tell you that.

Mr. Macheras: We talked about it at the Viera East Community Association (VECA) meeting, and unfortunately, and I think that I can speak for both Boards, none of us like to say, *"Hey, it's not our problem."* But just like what you're dealing with, with the sidewalks, VECA's had to deal with the same thing. It's tough when you have another entity that puts you in the middle, but I'm pretty sure at both meetings that I have attended recently, I think it belongs in the county. And we can only hope that they, like you say, spruce it back up to make it look nice, once they're finished.

Mr. Moller: Yeah, we just actually just ran into that. If you're exiting the Winn Dixie parking lot on the Viera Boulevard exit, which is the west one, there was a huge pothole on the apron. I guess if you go to the county appraisers, it says it's ours, but it's really not. So actually, Brevard County just fixed it the other day, the road and bridge.

Mr. Macheras: That's a tough thing. We have four or five different entities.

Mr. Moller: Yeah.

Ms. DeVries: When I moved in, it was like that.

Resident (Mary Ann Ferrara, Fawn Ridge): All because of the construction of this five-suite building that they're putting up. God only knows when it's going to get done. The encroachment of the wetlands is now coming further and further onto HOA property and CDD property. We're getting push back, because now the encroachment is in the wetlands and who's cutting that? You guys heard from the lady who had made herself responsible in our HOA to do landscaping. It's going to be a bone of contention, because we can't find the signs. So how far back do the landscaping people have to go to find that sign?

Mr. Moller: What I found is, it varies from development to development. You know, some basically have their property lines right off their back porch. Some go out a little bit farther. I do know with the Ecologists and whatnot, they really don't want us going in there and beautifying wetlands, just because they're in people's backyards, unfortunately. Florida, I guess, has a Tree and Fence Law. Let's say you're the homeowner that backs up against a wetland, you are allowed to basically create a vertical line at your property line and trim up at your cost. But our Ecologists do not want us going in there, especially with live specimens, trimming and pruning for unnecessary reasons, other than inconvenience.

Resident (Mary Ann Ferrara, Fawn Ridge): But we have the right, either as the HOA, if it's ours, or the CDD, to go back to that Mom?

Mr. Moller: Right, the homeowner. Yeah.

Resident (Mary Ann Ferrara, Fawn Ridge): But we're not talking homeowners right now.

Ms. DeVries: We're talking about the HOA and CDD.

Resident (Mary Ann Ferrara, Fawn Ridge): How far back do you all go from cutting?

Mr. Macheras: Like, where? I'm lost.

Mr. Moller: The property line. I think she's talking about the homeowner's property line and the wetland.

Mr. Macheras: Well, you're saying CDD, but you said property line of a homeowner. So, I understand that part, but what is the other part?

Resident (Mary Ann Ferrara, Fawn Ridge): We're talking about when you come in. Our entrance is off of Murrell Road.

Mr. Macheras: Right, from around the church.

Resident (Mary Ann Ferrara, Fawn Ridge): Right. So now we've got this construction going on.

Mr. Macheras: Okay.

Resident (Mary Ann Ferrara, Fawn Ridge): And they have gone behind what is hanging, to put their sewer lines in, but then how far do we and the CDD have to go back, because there's a triangular piece, which Jason and I looked at, or who does that? Is it the CDD's and we go in front of there? We're just trying to clean it up. The more we get a handle on cleaning it up, the more we lose coming over. It's just like, okay, if it's coming over and it's hanging on my property, I'll just take the cutter, and just make it straight. But I don't know if it's the HOA's or if it's the CDD that has to go that far away back. So, that that's going to be an issue based on what we're seeing.

Mr. Showe: Yeah.

Resident (Mary Ann Ferrara, Fawn Ridge): I know the lady, Mary, was at your meeting the other night.

Mr. Macheras: Right. Is this all based on that new property being built?

Resident (Mary Ann Ferrara, Fawn Ridge): Yeah.

Mr. Macheras: Because when you pull a permit, I would think that wetland stuff is something that would be addressed in a survey. Do you know what I'm saying?

Mr. Moller: They should not be in there at all.

Mr. Showe: They shouldn't be on our property.

Mr. Macheras: Yes. Right.

Mr. Showe: Yeah.

Mr. Macheras: Unless they're hooking up to something.

Resident (Mary Ann Ferrara, Fawn Ridge): They're hooking up a sewer line now, and it's going all the way past where they originally put everything in. So, the sewer line is going back further and behind the hanging over stuff. So, nobody knows, and it's going to encroach on somebody else's property.

Mr. Moller: Yeah. The only thing I can think of, is maybe in that area that the wetlands have encroached onto their property and they just clean back to the property line, and that's where they're putting it.

Mr. Showe: Maybe it's worth just having somebody take a look at it.

Mr. Moller: I'll go out there with Ed tomorrow.

Mr. Macheras: I would be curious. I mean, if they're hooking up to something that's on our property.

Mr. Showe: Well, they can't access our property. They've got no permission to put anything on our property.

Mr. Showe: We just need to get some eyes on it and see what's going on.

Mr. Macheras: Okay.

Resident (Mary Ann Ferrara, Fawn Ridge): So, just take a walk. Take a ride down there and look around.

Mr. Rysztogi: Yeah, I'm going to go down and take a look at exactly what you're talking about.

Resident (Mary Ann Ferrara, Fawn Ridge): Yeah. Then there's no entry into that property off of Murrell Road. The entry that's going to be into that piece of property, is on the other side of where you go into the church. Then the island in the middle, is where they've taken everything down. So now when they come out and they go to go home, they're going to have to take...

Mr. Rysztogi: I'll go down there tomorrow or Friday and take a look at it.

Resident (Mary Ann Ferrara, Fawn Ridge): You'd be surprised to see, what in God's name is going on down here. Really. They kind of, like, stopped for almost two weeks and didn't do anything and then all of a sudden, you see green lines.

Mr. Rysztogi: Do you know the type of businesses that are going in?

Resident (Mary Ann Ferrara, Fawn Ridge): Yeah. One of them is a real estate office, and the sign is on what the company is and the other four suites, we don't know.

Mr. Rysztogi: Oh, okay.

Resident (Mary Ann Ferrara, Fawn Ridge): I appreciate taking your time. Sorry, but it all came up and it was like, everybody's quiet, nobody's doing anything and all of a sudden it was like, wait a minute.

Mr. Rysztogi: Well, I always think that there should be a Fawn Ridge sign from the road anyway, because no one knows where Fawn Ridge is at.

Resident (Mary Ann Ferrara, Fawn Ridge): Exactly. Now that nice quietness of the neighborhood, if I'm coming out of Crane Creek Plaza, and I'm coming out now, if I make a left, they're going to go right smack into Fawn Ridge with no exit. So, now we have to apply to

Brevard County to put signs saying, “*No Outlet.*” Because then people are going to say, “*Oh, I didn't know this was here. Let me drive around.*” Then we're going to have more people that never knew we were there saying, “*Wow, this is really nice.*”

Mr. Macheras: We had a situation in Bennington where we had the same thing. People would turn or go straight thinking there was an exit. Anyway, I called them up, and they came out and put up signs. I don't remember who I called, but they reacted pretty quickly. Because people would go through a stop sign to go straight, and it's a dead end. You got kids down there. You have turtles that don't drive fast, so it might be worth making a call.

Resident (Mary Ann Ferrara, Fawn Ridge): And the first thing they do when they turn left, is there is a little playground there at that curb, so, you know, we don't need that.

Mr. Macheras: Right.

Resident (Mary Ann Ferrara, Fawn Ridge): Thank you for your time. I wish you all a blessed holiday, whether it's Passover or Easter. But I'm looking forward to the Florida weather. As I said, years ago, I traded my snow shovel in New Jersey for a sand shovel down here.

Mr. Macheras: That's right.

Resident (Mary Ann Ferrara, Fawn Ridge): So, the Jersey girl in me is still, you know, you can move the girl out of New Jersey, but you can never take the New Jersey out of the girl.

Mr. Macheras: Alright, good.

Resident (Mary Ann Ferrara, Fawn Ridge): Thank you.

Mr. Moller: We got upper 70s temperatures this weekend. So, enjoy.

TENTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Macheras seconded by Ms. DeVries with all in favor the meeting was adjourned at 8:01 p.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION VI

SECTION A

Viera East CDD Action Items
4/25/2024

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			Awaiting Feedback from WMD
5	Park Improvements	Moller/Webb	Ongoing	2/22/24			

SECTION VII

SECTION 2

General Manager Performance Review

Review for ___Jim Moller_____

From April 2023_ To_April 2024

Completed by _____

Initial _____

Date _____

Provides guidance and leadership to subordinate managers	
Prepares realistic budget for all departments in conjunction with GMS	
Provides information and recommendations for keeping all wetlands and ponds of VECDD in compliance and functioning properly	
Maintains good communication with residents of Viera East and provides answers to questions as required	
Enforces rules, policies, procedures and regulations of the District	
Monitors all permits as required	
Manages and authorizes expenditures for operations within the approved budget	
Manages all district contracts	
Establishes wage rates for employees within authorized ranges	
Monitors district compliance with OSHA, wage and hour laws and Fair Labor Standards Act	
Provides guidance in conjunction with the Head Golf Professional for rates to keep the golf course competitive and at peak financial performance	
Coordinates with Restaurant Manager to ensure compliance with applicable health codes and ensure efficient operations	
Keeps the board apprised of any unfavorable or adverse conditions that could affect the governance responsibilities of the board.	
Maintains an active training program for each employee	
Provides annual reviews and guidance for each employee with a viable development program	

Key: E -- Excellent N – Needs Improvement
 S -- Satisfactory U – Unsatisfactory
 U -- Requires recommendations for improvement

Comments from the reviewer:

Comments from the GM:

Areas of performance requiring additional discussion and recommendations

Recommended Training for the GM for next year:

General Managers signature: _____ Date _____

GENERAL MANAGER
EMPLOYMENT AGREEMENT

THIS AGREEMENT (the "Agreement") is made in Viera, Florida, on the 07 day of April, 2023, by and between Jim Moller, who resides at 442 Lambright Street, Palm Bay, FL 32908 (the "Employee"), and the VIERA EAST COMMUNITY DEVELOPMENT DISTRICT (the "District"), for the benefit of itself.

WHEREAS, the Employee desires to enter the employment of the District, and in consideration of the foregoing, the mutual promises and covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Employee and the District agree as follows:

1. **Representations and Warranties:** The Employee hereby represents and warrants to the District that he or she (i) is not subject to any written non-solicitation or non-competition agreement affecting his or her employment with the District; (ii) is not subject to any written confidentiality or nonuse/nondisclosure agreement affecting his or her employment with the District; and (iii) has brought to the District no trade secrets, confidential business information, documents, or other personal property of a prior employer.
2. **Employment:** The District hereby employs the Employee, and the Employee hereby accepts employment upon the terms and conditions set forth in this Agreement. The employee will be provided a written set of performance goals in September in which the employee will be evaluated against during the following fiscal year beginning in October immediately following the issuance of the performance goals.

Employee's employment with Employer is "at will" and maybe terminated by Employee or the District for any reason at any time.

3. **Compensation:** During the term of this Agreement, the District shall compensate the Employee for any and all services of every nature rendered and to be rendered by the Employee in connection with this employment. Employee shall initially receive as compensation for services hereunder a salary of \$110,000.00 per year. Employee's salary shall be paid in accordance with the customary payroll policies of the District. In addition, the District will pay, on behalf of the Employee, the annual membership dues owed to the Golf Course Superintendents Association of America (GSCAA), as well as contribute \$75.00 monthly towards Employee's cell phone expenses. The Employee will be provided benefits, holidays time off, and paid time off in the same manner as provided to other District employees. The Employee's performance will be reviewed at least annually and may be increased from time to time in the sole discretion of the District.
4. **Termination of Employment:** The District may, without cause, terminate the Employee's employment upon written notice to the Employee, such notice to be effective seven (7) calendar days after receipt by the Employee.

The District may, for cause, terminate the Employee's employment upon written notice to the Employee, such notice to be effective immediately upon receipt by the Employee. "Cause" includes but is not limited to: (i) material breach of any provision of this Agreement; (ii) theft or misappropriation of business assets of the District or of any existing or prospective client of the District; (iii) poor or inadequate work performance; (iv) absence; or (v) any other conduct detrimental to the business of the District. The Employee may, with or without cause, terminate his or her employment with the District, and agrees to give the District fourteen (14) days written notice prior to the effective date of such resignation.

5. Concurrent Business: As long as Employee is an agent or Employee of the District, Employee will not directly or indirectly own, manage, be employed by, be an independent contractor to, engage in, carry on, or be connected in any other manner with any business engaged in the same or similar type of business or entity of any kind during his or her employment with the District without written permission from the District's Board of Supervisors.

6. Non- Disclosure of Clients: The District's Client List is strictly confidential. Employee shall not share, at any time, either during employment or for a one (1) year period after the termination of his or her employment for any reason, directly or indirectly, either for himself or herself or for any other person, firm, corporation, partnership, joint venture, association, or any other business organization or entity the name, address, telephone number or any other item identifying any Client or Prospective Client of the District.

7. Non- Solicitation of Clients: At all times while Employee is employed by the District and for a one (1) year period after the termination of his or her employment for any reason, Employee shall not, directly or indirectly, either for himself or herself or for any other person, firm, corporation, partnership, joint venture, association, or any other business organization or entity, call upon, solicit, divert, refer, or take away any of the District's Clients or Prospective Clients.

8. Non- Solicitation of Employees: At all times while Employee is employed by District and for a one (1) year period after the termination of his or her employment with the District for any reason, Employee shall not, directly or indirectly, for himself or for any other person, firm, corporation, partnership, joint venture, association, or any other business organization or entity, hire or solicit any person employed by the District, whether that individual is a full-time employee, part-time employee or independent contractor.

9. Non- Disclosure of Confidential Information: Employee acknowledges and expressly stipulates that during the term of his or her employment, he or she will be dealing with "Confidential Information," as defined in more detail below, which is the District's property, used in the course of its business. Employee agrees that he or she will not, either during his or her employment with the District or at any time thereafter, directly or indirectly, divulge or disclose to any third party, any of the District's Confidential Information. Further, Employee shall not use any such information other than in the course

of his or her employment at the District. In the course of using this Confidential Information, Employee shall limit the disclosure of this Confidential Information to those employees of the District who are required to have such Confidential Information. All documents that Employee prepares, or Confidential Information that might be given to Employee in the course of his or her employment with the District, are the exclusive property of the District and shall remain in the District's possession on the District's premises, except as is necessary in the conduct of Employee's job duties to the District.

As utilized in this Agreement; every reference to "Confidential Information" shall include any information other than trade secrets that is (i) of any value or significance to the District and (ii) not generally known to the competitors of the District nor intended by the District for general dissemination, including, but not limited to, any and all proprietary and technical information of the District in the nature of business operations, operating systems and processes, and information about the District itself as well as personal information pertaining to its executives, officers, directors and employees.

10. Non- Disclosure of Trade Secrets: The Employee shall not, whether while employed by the District or otherwise, disclose or use for the benefit of himself or herself or any other person, firm, corporation, partnership, joint venture, association, or any other business organization or entity, any of the trade secrets of the District. Employee agrees that he or she will not, either during his or her employment with the District or thereafter for a period of ten (10) years, directly or indirectly, divulge or disclose to any third party, any of the District's trade secrets. Further, Employee shall not use any such information other than in the course of his or her employment at the District.

For purposes of this Agreement, "trade secrets" shall include, but not be limited to, any proprietary and technical information of the District.

11. Position of Trust/ Irreparable Harm: Employee further expressly acknowledges that due to the unique services that he or she will perform on behalf of the District and including the close working contact that he or she will have with the District's clients, Employee is placed in a position of trust and confidence and will not take advantage of that trust or confidence to the detriment of the District. Employee will not disparage the District on social media platforms. Employee further stipulates and agrees that any breach by Employee of any portion of this Agreement will cause irreparable harm to the District due to the unique and highly specialized nature of the District's business and its services.

12. Acknowledgement by Employee: Employee acknowledges and confirms that due to the unique nature of the District's highly specialized business, the restrictive covenants contained in this Agreement are reasonable restraints as -to time, area and activities involved and are reasonably necessary to protect the legitimate business interests of the District.

13. Property of the District: All property of the District, including but not limited to, customer correspondence, internal memoranda, products and designs, sales brochures, training manuals, project files, price lists, customer and vendor lists, account passwords,

prospectus reports, customer and vendor information, sale literature, notebooks, textbooks, records, files, forms, reports, accounts, documents, computer data and intangible things and all other like information or products, including all copies, duplications, replications, and derivatives of such information or products, now in the possession of the Employee or acquired by the Employee while in the employ of the District; whether prepared by the District or any other entity, shall be the exclusive property of the District and shall be returned to the District immediately upon termination of employment or the District's request at any time whatsoever.

14. **Breach:** The parties hereby stipulate that each of the matters in this Agreement is important, material and gravely affects the effective and successful conduct of the District's business, as well as its reputation and goodwill. It is further recognized and hereby acknowledged that any breach of any term contained in this Agreement is a material breach of this Agreement and will cause irreparable injury and damage to the District, the monetary amount of which may be virtually impossible to ascertain. As a result, the District shall be entitled to an injunction from any court of competent jurisdiction enjoining and restraining any violation of any or all covenants contained in the Agreement. In addition, Employee shall also pay the District all damages, including, but not limited to, compensatory, incidental, consequential and lost profit damages, which arise from any such breach, together with interest, costs and attorney's fees incurred, including appellate attorney's fees and costs, for any and all efforts of the District in the enforcement and/or collection under this Agreement. Employee agrees that damages alone would be an inadequate remedy for the District and that the injunctive relief will be necessary to give effect to this Agreement and preserve the District's business interests.

15. **Capacity:** Employee represents and warrants that he or she is entering into this Agreement freely and voluntarily, intending to be bound thereby. Employee affirms that he or she will be able to comply with this Agreement, even after the termination of his or her employment. Employee recognizes and affirms that the subject employment is a highly beneficial and unique opportunity and is a fair exchange for his or her promises in this Agreement.

16. **No Waiver of Breach:** The District may waive a provision of this Agreement only in writing signed by an officer of the District or an otherwise designated member of management. The waiver by the District of a breach by Employee shall not operate or be construed as a waiver of any subsequent breach by Employee or any other employee. Similarly, the refusal or failure of the District to enforce restrictive covenants contained in any similar agreements against any other employee, agent or independent contractor of the District, shall not constitute a defense to the enforcement by the District of any of the restrictive covenants contained in this Agreement, nor shall it give rise to any claim or cause of action by the Employee against the District.

17. **Extension of Non- Compete Period:** Should legal proceedings have to be brought by the District against the Employee to enforce any restrictive covenant contained in this Agreement, the period of restriction shall be deemed to begin running on the date of entry

of an order granting the District preliminary injunctive relief and shall continue uninterrupted for the remainder of the period of the restriction.

18. Independence of This Agreement: The restrictive covenants contained in this Agreement shall be construed as agreements independent of any other provisions of this Agreement or Employee's employment with the District, and the existence of any claim or cause of action of the Employee against the District, whether predicated upon this Agreement or otherwise, shall not constitute a defense to the enforcement by the District of an restrictive covenant contained herein.

19. Merger/ Oral Modification: No change, deletion, addition or modification of this Agreement shall be valid or binding upon either party unless in writing and signed by both parties. This Agreement replaces and supersedes all prior agreements and understandings as to this subject matter. Employee is not relying upon any prior negotiations, discussions, or representations in executing this Agreement.

20. Severability: Whenever possible, each provision of this Agreement shall be interpreted in such manner as to be effective and valid under applicable law, but if any provision of this Agreement is held to be prohibited by or invalid under applicable law, such provision shall be ineffective only to the extent of such prohibition or invalidity, without invalidating the remainder of this Agreement.

21. Choice of Law/ Venue: Employee agrees and consents to personal jurisdiction and venue, for any action brought by the District arising out of a breach or threatened breach of this Agreement, exclusively in the Circuit Court in and for Brevard County, Florida. The Employee hereby agrees that any action brought by him or her, alone or in combination with others, against the District arising out of this Agreement, shall be brought exclusively in the Circuit Court in and for Brevard County, Florida. The Employee further agrees that any controversy which may arise under this Agreement would involve complicated and difficult factual and legal issues and that, therefore, any action brought by the District shall be determined by a Judge sitting without a jury and Employee waives any and all rights to a trial by jury.

This Agreement shall be governed and construed in accordance with the statutory and decisional law of the State of Florida.

22. Assignment: Neither party shall have the right to assign or delegate their rights or obligations hereunder or any portion thereof, to any other person.

23. Heading and Captions: The titles and captions of paragraphs and subparagraphs contained in this Agreement are provided for convenience of reference only, and they shall not be considered a part of this Agreement for purposes of interpreting or applying this Agreement. Such titles or captions are not intended to define, limit, extend, explain or describe the scope or extent of this Agreement or any of its terms, provisions, representations, warranties or conditions in any manner or any way whatsoever.

IN WITNESS WHEREOF, the undersigned have executed this six (6) page Agreement as of the
27th day of April, 2023.

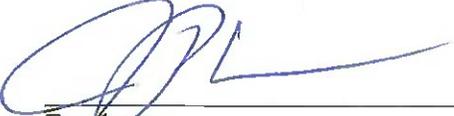
**VIERA EAST COMMUNITY
DEVELOPMENT DISTRICT**


Witness


Witness


Witness


By: _____
Title: _____


Employee
Print Name: Jim Moller

Address: 442 Lambright Street

Palm Bay, FL 32908

VECDD General Manager Position

Classification: Salaried Exempt – Full Time

- **Reports to VECDD Board of Supervisors and interfaces with the District Manager**

Principle Duties:

- The General Manager will be responsible for implementation of the overall objectives, policies, programs and fiscal practices of the Viera East Community Development District (“District”) as set forth by the Board of Supervisors.
- The General Manager is responsible for supervising and supporting the department managers including the Golf Professional, Golf Course Superintendent, Restaurant Manager and Ground Maintenance Manager.
- The General Manager will be responsible for delegating to the department managers the appropriate authority to fulfill their responsibilities but may not delegate or relinquish overall responsibility for performance or accountability.
- The General Manager will be responsible for maintaining a high degree of cooperation among department managers to reach the annual objectives as set forth by the Board of Supervisors.
- The General Manager shall be responsible to keep the BOS informed of all situations and/or activities that would impact BOS votes on budgeting or spending.
- The General Manager will be responsible to minimize turnover and assist in hiring competent replacement employees.
- The General Manager shall inform the Board of all employee situations requiring termination and provide the appropriate documentation for any employee terminated after six months,
- Communications to the BOS should be in writing via e-mail or letter.

Principle Activities:

1. Act as chief operating officer and be responsible for marketing total assigned facilities and services of the golf course facility, including course, pro-shop, maintenance, and Restaurant Lessee to increase public play and to increase prepaid memberships.
2. Responsible for the functioning and management of all District facilities.
3. GM shall be responsible to provide information and guidance to Viera East residents on all areas that the CDD impacts or is responsible for, including but not limited to the golf course, wetlands, roads, conservation areas and parks.
4. GM shall provide information as appropriate on controlled burns, pond maintenance. GM shall insure that the CDD is in compliance with all laws and permits that effect these areas and that the BOS is apprised of any remedial action required.
5. Enforce the rules, policies and procedures and regulations of the District.
6. Prepare the annual budget for the Board of Supervisor in conjunction with the District Manager in a fiscally responsible manner.
7. Authorize needed expenditures for operations within the approved budget.
8. Review and countersign all invoices, reviewing those invoices for accuracy. Ensure timely payment and proper general ledger coding and sign all checks related thereto.

-
9. Manage all District contracts.
 10. Review and monitor budget versus expenditures and make necessary adjustments to meet budget targets.
 11. Ensure inventories are performed weekly. Review monthly inventory reports for adequate inventory levels.
 12. Ensure inventory levels do not become excessive.
 13. Supervise all personnel and employment matters. Must sign off on all hiring, disciplining and/or Termination of employees according to established policies and procedures.
 14. Establish wage rates for employees within authorized ranges and budget.
 15. Serve as community relations manager and answer questions and meet with District residents regarding the services of the District.
 16. Coordinate and communicate with local news media, commercial firms, hotels, tourism agencies, civic organizations, and other entities to enhance the position and favorable impression of the golf course in the community.
 17. Monitor District compliance with OSHA, wage and hour laws, and the Fair Labor Standards Act.
 18. Prepare a plan and follow-up program to provide appropriate training to your subordinate managers.
 19. Additional activities may be requested from time to time by the BOS or the District Manager.

Critical Success Factors

-
- **Maintain good communications with BOS and District Manager. Any important communication should be communicated in writing. All employee communications must be documented in writing. When in doubt, contact the District Manager and the Chairman of the BOS.**
 - **Organizational skills – Planning and budgeting to maintain the Asset Allocation Program.**
 - **Project Management Skills – including goal setting and tracking milestones.**
 - **Budgeting and Forecasting Skills – We should be budgeting within the Asset Allocation Program for equipment and other assets covered by that program.**
 - **Use of the District Office personnel to effectively assist you in all phases of managing the operations.**
 - **Prepare job descriptions with the aid of the District Manager for each of your subordinate managers and provide quarterly and annual feedback via formal written performance evaluations.**
 - **Interpersonal Effectiveness – This includes attributes such as: leadership, judgment, influencing others, coaching, customer interaction and subordinate development.**

SECTION 3



April 18, 2024

Ms. Brittany Brookes, Recording Secretary
219 East Livingston Street
Orlando, Florida 32801

RE: Viera East Community Development District

Dear Ms. Brookes:

I am writing in response to your request of March 29, 2024 for the number of registered voters within the afore-mentioned communities.

Please be advised our records indicate the number of registered voters as of April 15, 2024 are as follows:

Viera East Community Development District **7,789**

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

Kind regards,

Tim Bobanic

TB/dy

Mailing Address

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

Supervisor of Elections - Titusville

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

Supervisor of Elections - Viera

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

Supervisor of Elections - Melbourne

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

Supervisor of Elections – Palm Bay

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

(321) 290-VOTE (8683)

VoteBrevard.gov

SECTION VIII

SECTION A

Viera East
Community Development District
 Check Register Summary
 March 21, 2024 through April 18, 2024

Fund	Date	Check #'s	Amount
<i>General Fund</i>			
	3/21/24	4999-5005	\$ 5,929.97
	3/28/24	5006-5007	\$ 1,451.46
	4/2/24	5008-5019	\$ 122,023.34
	4/11/24	5020-5028	\$ 37,460.70
	4/18/24	5029-5039	\$ 6,920.48
		Sub-Total	\$ 173,785.95
<i>Capital Reserve</i>			
	3/21/24	192	\$ 3,892.00
	4/11/24	193	\$ 33,483.78
		Sub-Total	\$ 37,375.78
<i>Golf Course</i>			
	3/21/24	31525-31546	\$ 56,178.58
	3/28/24	31547-31558	\$ 7,895.49
	4/2/24	31559-31571	\$ 10,011.07
	4/11/24	31572-31593	\$ 560,754.06
	4/18/24	31594-31611	\$ 13,367.52
		Sub-Total	\$ 648,206.72
Total			\$ 859,368.45

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
3/21/24	00195	3/21/24	4778187	202403	320	53800	34100		PEST CONTROL MAR24 ECOLAB PEST ELIMINATION DIV	*	429.29	429.29	004999
3/21/24	00259	3/09/24	39 VECDD	202403	320	53800	48000		SOCIAL MEDIA MARKETING UNIQUE WEBB CONSULTING	*	2,600.00	2,600.00	005000
3/21/24	00188	3/21/24	30901191	202403	340	53800	54100		UNIFORM 3/21/24 UNIFIRST CORPORATION	*	49.99	49.99	005001
3/21/24	00267	3/14/24	24-03-07	202403	340	53800	47900		30 YD ROLLOFF BERRY DISPOSAL	*	425.00	425.00	005002
3/21/24	00296	3/15/24	9931268	202403	340	53800	47400		RAINBIRD IRR SYSTEM EVERBANK, N.A.	*	2,298.44	2,298.44	005003
3/21/24	00210	3/11/24	75454MAR	202403	340	53800	43500		5240 MURRELL ROAD FPL	*	77.26	77.26	005004
3/21/24	00188	3/14/24	30901173	202403	340	53800	54100		3/14/24 UNIFORMS UNIFIRST CORPORATION	*	49.99	49.99	005005
3/28/24	00034	3/08/24	112086 M	202403	340	53800	43500		1705 CRANE CREEK BLVD CITY OF COCOA	*	230.00	230.00	005006
3/28/24	00286	3/19/24	9855505	202403	340	53800	41000		TELEPHONE SYSTEM FUSION, LLC	*	1,221.46	1,221.46	005007
4/02/24	00285	3/15/24	1926	202403	340	53800	47300		GRASS CUTTING 03/2024 A NEW LIFE LAWN CARE & MORE	*	1,800.00	1,800.00	005008
4/02/24	00040	4/01/24	465431	202403	330	53800	47200		AWC MARCH 2024 ECOR INDUSTRIES, INC.	*	12,323.59	12,323.59	005009
4/02/24	00268	4/01/24	25576	202404	310	51300	32200		AUDIT FYE 9/30/2023 GRAU AND ASSOCIATES	*	3,500.00	3,500.00	005010

VIER --VIERA EAST-- HHENRY

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED YRMO	TO DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/02/24	00292	3/31/24	APRIL 20	202404	320-53800-48000				ENTERTAINMENT	*	200.00	200.00	005011
			APRIL 20						LACEY CONNELLY				
4/02/24	00251	3/01/24	PL MARCH	202403	310-51300-49200				MARCH MILEAGE	*	170.96	170.96	005012
									PEDRO LOPEZ				
4/02/24	00291	3/31/24	APRIL 12	202404	320-53800-48000				ENTERTAINMENT	*	350.00	350.00	005013
			APR 12						ROCKSTAR KARAOKE ENTERTAINMENT LLC				
4/02/24	00291	3/31/24	APRIL 19	202404	320-53800-48000				ENTERTAINMENT	*	350.00	350.00	005014
			APRIL 19						ROCKSTAR KARAOKE ENTERTAINMENT LLC				
4/02/24	00291	3/31/24	APRIL 26	202404	320-53800-48000				ENTERTAINMENT	*	350.00	350.00	005015
			APRIL 26						ROCKSTAR KARAOKE ENTERTAINMENT LLC				
4/02/24	00291	3/31/24	APRIL 5	202404	320-53800-48000				ENTERTAINMENT	*	350.00	350.00	005016
			APR 5						ROCKSTAR KARAOKE ENTERTAINMENT LLC				
4/02/24	00188	3/28/24	30901209	202403	340-53800-54100				UNIFORM MARCH 2024	*	68.79	68.79	005017
									UNIFIRST CORPORATION				
4/02/24	00288	3/31/24	APRIL 6	202404	320-53800-48000				ENTERTAINMENT	*	150.00	150.00	005018
			APRIL 6						WILL PURDY				
4/02/24	00180	4/02/24	04022024	202404	330-53800-49500				SHORELINE RESTORATION REP	*	102,410.00	102,410.00	005019
									AMERICAN SHORELINE RESTORATION INC.				
4/11/24	00267	3/28/24	24-03-14	202403	340-53800-47900				30 YD ROLLOFF MAR24	*	425.00	425.00	005020
									BERRY DISPOSAL				
4/11/24	00306	3/30/24	28899	202404	320-53800-48000				1/6 PAGE AD APR24	*	330.00		
		3/30/24	28900	202404	320-53800-48000				1/4 PAGE AD APR24	*	433.50		
									BLUEWATER CREATIVE GROUP, INC.			763.50	005021

VIER --VIERA EAST-- HHENRY

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/11/24	00197	4/02/24	100069	202404	340-53800	47600		CONCRETE REPLACEMENT DON BO, INC.	*	13,712.00	13,712.00	005022
4/11/24	00126	4/01/24	473	202404	310-51300	34000		MANAGEMENT FEES APR24	*	9,146.17		
		4/01/24	473	202404	310-51300	35100		INFORMATION TECH APR24	*	375.75		
		4/01/24	473	202404	310-51300	31700		DISSEMINATION SRVC APR24	*	83.33		
		4/01/24	473	202404	310-51300	42500		COPIES APR24	*	18.60		
								GOVERNMENTAL MANAGEMENT SERVICES			9,623.85	005023
4/11/24	00246	3/29/24	21144280	202404	340-53800	54500		FIRE AND BURLARY ALARMS MARLIN BUSINESS BANK	*	511.54	511.54	005024
4/11/24	00287	4/09/24	MWOOD 4/4/13	202404	320-53800	48000		ENTERTAINMENT MICHELLE WOOD	*	150.00	150.00	005025
4/11/24	00314	4/04/24	081121	202404	330-53800	49000		RESERVE STUDY RETAINER RESERVE ADVISORS LLC	*	4,875.00	4,875.00	005026
4/11/24	00188	4/04/24	30901230	202404	340-53800	54100		UNIFORM APRIL 2024	*	49.99		
		4/11/24	30901248	202402	340-53800	54100		UNIFORM APR24	*	49.99		
								UNIFIRST CORPORATION			99.98	005027
4/11/24	00400	4/11/24	27428200	202404	300-20700	10100		BALANCE DUE 5/1 DSP VIERA EAST CDD - SERIES 2020	*	7,299.83	7,299.83	005028
4/18/24	00267	4/09/24	24-04-06	202404	340-53800	47900		30 YD ROLLOFF APR24 BERRY DISPOSAL	*	425.00	425.00	005029
4/18/24	00034	4/12/24	05488049	202404	340-53800	47300		WATER & SEWER MAR24 CITY OF COCOA	*	230.00	230.00	005030
4/18/24	00195	4/18/24	5015349	202404	320-53800	34100		PEST CONTROL SRVC APR24 ECOLAB PEST ELIMINATION DIV	*	454.88	454.88	005031

VIER --VIERA EAST-- HHENRY

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	TO DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/18/24	00296	4/15/24	9965397	202404	340	53800	47400		PAYMENT IRRIGATION PUMP EVERBANK, N.A.	*	2,298.44	2,298.44	005032
4/18/24	00210	4/10/24	31871-75	202403	340	53800	43500		ELECTRIC MAR24 FPL	*	61.81	61.81	005033
4/18/24	00283	4/03/24	LUNCH RE	202404	340	53800	49000		LUNCH RECEIPTS 4/3/24 HARVEY MEISTER	*	259.42	259.42	005034
4/18/24	00209	4/11/24	17	202404	340	53800	49000		PINE TREE REMOVAL LELAND'S TREE SERVICE	*	300.00	300.00	005035
4/18/24	00190	4/12/24	351184	202404	340	53800	46000		AIR FILTERS NAPA AUTO PARTS	*	128.44	128.44	005036
4/18/24	00626	4/12/24	1883235	202402	310	51300	31500		PROFESSIONAL SRVCS FEB24 SHUTTS & BOWEN LLP	*	112.50	112.50	005037
4/18/24	00259	4/13/24	40 VECDD	202403	320	53800	48000		SOCIALMEDIA MARKETING MAR UNIQUE WEBB CONSULTING	*	2,600.00	2,600.00	005038
4/18/24	00188	4/18/24	30901266	202404	340	53800	54100		UNIFORM APR24 UNIFIRST CORPORATION	*	49.99	49.99	005039
TOTAL FOR BANK A											173,785.95		
TOTAL FOR REGISTER											173,785.95		

VIER --VIERA EAST-- HHENRY

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
3/21/24	00029	3/07/24	13841239	202403	300	13100	10200		SYNTHETIC TURF	*	3,892.00		
												3,892.00	000192
												SITE ONE LANDSCAPE SUPPLY	
4/11/24	00002	2/19/24	41187497	202402	320	53800	60000		KUBOTA WORKMAN HDX	*	33,483.78		
												33,483.78	000193
												WESCO TURF, INC.	
											TOTAL FOR BANK C	37,375.78	
											TOTAL FOR REGISTER	37,375.78	

VIER --VIERA EAST-- HHENRY

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
3/21/24	01485	2/21/24	91728941	202402	300-14200-10000		GOLF BALLS	*	4,520.72		
		3/08/24	91740858	202403	300-14200-10000		GOLF TOWELS	*	205.80		
ACUSHNET COMPANY										4,726.52	031525
3/21/24	00091	3/07/24	INV05915	202403	300-14200-10000		HATS	*	580.11		
AHEAD LLC										580.11	031526
3/21/24	01654	3/19/24	LORL1693	202403	320-57200-51100		MATS	*	154.68		
ALSCO										154.68	031527
3/21/24	00024	3/12/24	06100997	202402	390-57200-43000		5600 MURRELL RD	*	374.50		
		3/13/24	112664 M	202403	320-57200-43000		2300 CLUBHOUSE DR	*	179.34		
		3/13/24	112664 M	202403	330-57200-43000		2300 CLUBHOUSE DR	*	179.34		
		3/13/24	112664 M	202403	340-57200-43000		2300 CLUBHOUSE DR	*	179.34		
CITY OF COCOA UTILITIES										912.52	031528
3/21/24	00947	3/21/24	4778194	202403	390-57200-46500		PEST CONTROL MAR24	*	159.90		
		3/21/24	4778194	202403	340-57200-46400		PEST CONTROL MAR24	*	95.11		
		3/21/24	4778194	202403	330-57200-46400		PEST CONTROL MAR24	*	95.11		
ECOLAB PEST ELIMINATION										350.12	031529
3/21/24	00587	3/14/24	15719711	202403	390-57200-46100		GASOLINE	*	1,044.90		
		3/14/24	15719711	202403	300-13100-10000		GASOLINE	*	514.65		
		3/14/24	15719712	202403	390-57200-46110		DIESEL	*	341.78		
		3/14/24	15719712	202403	300-13100-10000		GASOLINE	*	168.34		
GLOVER OIL COMPANY INC										2,069.67	031530
3/21/24	00564	3/15/24	53188	202403	390-57200-47300		DOG PARK TURF REPAIR	*	1,097.73		
		3/15/24	53188	202403	300-13100-10400		DOG PARK TURF REPAIR	*	1,097.73		
GOLF SPECIALTIES, INC.										2,195.46	031531

VIER --VIERA EAST-- HHENRY

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	TO DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
3/21/24	01372	3/19/24	36169472	202403	320	57200	34100		COPIER LEASE MAR24	*	171.44		
		3/19/24	36169472	202403	300	13100	10000		COPIER LEASE MAR24	*	171.44		
GREAT AMERICA FINANCIAL SVCS												342.88	031532
3/21/24	01658	3/05/24	22944	202403	390	57200	46000		DEADLOCKS	*	40.00		
LACY'S LOCKSMITH												40.00	031533
3/21/24	00180	2/27/24	345019	202402	390	57200	46000		EQUIPMENT REPAIR	*	29.18		
		3/18/24	347744	202403	390	57200	46000		EQUIPMENT MAINTENANCE	*	346.97		
NAPA AUTO PARTS												376.15	031534
3/21/24	01628	3/14/24	9496	202403	390	57200	49000		TREE TRIMMING	*	1,850.00		
NO WORRIES LAWN CARE												1,850.00	031535
3/21/24	01369	1/24/24	7783024	202401	300	14200	10000		HATS	*	300.00		
SRIXON/CLEVELAND GOLF/XXIO												300.00	031536
3/21/24	00130	12/22/23	52280298	202402	330	57200	51025		PAPER	*	14.72		
		12/22/23	52280298	202402	300	14100	10000		FROZEN MEATS	*	490.14		
		12/22/23	52280298	202402	330	57200	43100		FUEL	*	7.10		
		2/08/24	52291527	202402	330	57200	51025		FILTER LIFTING TOOL	*	73.44		
		2/09/24	52291759	202402	330	57200	51100		STORAGE CONTAINERS	*	642.04		
		2/10/24	52292130	202402	330	57200	51025		KITCHEN SAUCE POT	*	99.67		
		2/16/24	52293630	202402	330	57200	51025		KITCHEN WIRE BRUSH	*	32.58		
		2/17/24	52293770	202402	300	14100	10200		RETURN OF COKE CLASSIC	*	213.28		
		2/23/24	52295048	202402	330	57200	51025		NONSTICK FRYPAN	*	122.62		
		3/08/24	52298769	202403	390	57200	51100		SUPPLIES & EQUIPMENT	*	274.56		
		3/08/24	52298770	202403	330	57200	51025		SERVING BASKETS	*	30.55		

VIER --VIERA EAST-- HHENRY

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
3/08/24		52298771	202403	330-57200-51025					*	96.87		
		TABLEWARE- BOWLS										
3/08/24		52298771	202403	330-57200-51025					*	328.71		
		TABLEWARE- BOWLS										
3/08/24		52298771	202403	330-57200-51025					*	93.95		
		TABLEWARE- BOWL										
3/09/24		52291423	202403	330-57200-51025					*	127.74		
		TABLEWARE- BOWLS										
3/19/24		62201389	202403	330-57200-51050					*	29.25		
		PAPER										
3/19/24		62201389	202403	300-14100-10200					*	192.23		
		BEVERAGES										
3/19/24		62201389	202403	300-14100-10000					*	1,118.55		
		FOOD										
3/19/24		62201389	202403	330-57200-43100					*	7.10		
		FUEL										
		SYSCO										
											3,568.54	031538
3/21/24	01588	3/20/24	6104	202403	390-57200-47500				*	1,225.00		
		TURF NUTRIENTS										
		TURF SOLUTIONS OF FLORIDA INC										
											1,225.00	031539
3/21/24	00807	3/07/24	30901150	202403	390-57200-54100				*	241.89		
		UNIFORM 3/7/24										
		3/14/24	30901173	202403	390-57200-54100				*	115.59		
		UNIFORM 3/14/24										
		3/21/24	30901191	202403	390-57200-54100				*	170.58		
		UNIFORM 3/21/24										
		UNIFIRST CORPORATION										
											528.06	031540
3/21/24	01550	3/16/24	228786	202403	300-14100-10000				*	219.25		
		BREAD DELIVERY										
		CHUCK INDEPENDENT BREAD DIST, LLC										
											219.25	031541
3/21/24	01241	3/10/24	24MAR-61	202403	320-57200-46000				*	275.00		
		WINDOW CLEANING MAR24										
		CRYSTAL HI RISE, INC.										
											275.00	031542
3/21/24	00076	3/12/24	1128053M	202403	300-13100-10500				*	421.03		
		2300 CLUBHOUSE DR										
		FLORIDA CITY GAS										
											421.03	031543
3/21/24	00035	3/11/24	33189MAR	202403	330-57200-43000				*	650.52		
		2300 CLUBHOUSE DR										
		3/11/24	33189MAR	202403	340-57200-43000				*	650.52		
		2300 CLUBHOUSE DR										

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		42334	MAR 202403	320-57200-43000			2200 CLUBHOUSE LGTS	*	85.12			
3/11/24		42334	MAR 202403	300-11500-10000			2200 CLUBHOUSE LGTS	*	48.71			
3/11/24		45156	MAR 202403	390-57200-43000			5250 MURRELL ROAD	*	1,923.73			
3/11/24		45156	MAR 202403	300-13100-10000			5250 MURRELL ROAD	*	480.94			
3/11/24		52104	MAR 202403	340-57200-43000			2300 CLUBHOUSE CART	*	742.89			
3/11/24		57086	MAR 202403	320-57200-43000			4563 BAYWICK CT	*	28.19			
										FPL	4,610.62	031544
3/21/24	01210	3/16/24	33621798	202403	320-57200-51000		OFFICE SUPPLIES	*	16.79			
										STAPLES ADVANTAGE	16.79	031545
3/21/24	01512	3/14/24	8788538	202403	390-57200-54600		TORO TURF EQUIPMENT	*	13,082.28			
		3/14/24	8788538	202403	390-57200-54600		2022 FMV TORO PACKAGE	*	9,434.04			
		3/14/24	8788538	202403	390-57200-54600		2022 CUSHMAN HAULER	*	1,452.94			
		3/14/24	8788538	202403	390-57200-54600		TORO TURF EQUIPMENT	*	6,736.92			
		3/14/24	8788538	202403	350-57200-46100		2021 CUSHMAN REFRESHER	*	710.00			
										THE HUNTINGTON NATIONAL BANK	31,416.18	031546
3/28/24	01485	3/08/24	91740858	202403	300-14200-10000		CUSTOM APPAREL	*	279.92			
										ACUSHNET COMPANY	279.92	031547
3/28/24	01413	2/26/24	91731285	202403	300-14200-10000		PREMA SOFT WRL PEARL	*	1,224.00			
		3/05/24	91737442	202403	300-14200-10000		CUSTOM APPAREL	*	1,848.60			
										ACUSHNET COMPANY	3,072.60	031548
3/28/24	01654	3/26/24	LORL1654	202403	320-57200-51100		MATS	*	154.68			
										ALSCO	154.68	031549
3/28/24	01550	3/23/24	228707	202403	300-14100-10000		BREAD DELIVERY	*	232.70			
										CHUCK INDEPENDENT BREAD DIST, LLC	232.70	031550

VIER --VIERA EAST-- HHENRY

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
3/28/24	00024	3/15/24	141774 M	202403 320-57200-43000		CITY OF COCOA UTILITIES	*	87.88	87.88	031551
3/28/24	01629	4/01/24	SUP04899	202404 340-57200-54000		CLUB CADDIE	*	649.00	649.00	031552
3/28/24	01391	3/14/24	P1300604	202403 390-57200-51100		FLORIDA COAST EQUIPMENT INC	*	1,058.00	1,058.00	031553
3/28/24	00127	3/22/24	670447	202403 390-57200-51200		PRECISION	*	343.53		
		3/22/24	670447	202403 390-57200-46000			*	343.53		
		3/22/24	670447	202403 390-57200-49800			*	27.95		
3/28/24	01369	3/20/24	7872198	202403 300-14200-10000		SRIXON/CLEVELAND GOLF/XXIO	*	374.00		
		3/20/24	7872199	202403 300-14200-10000			*	160.00		
3/28/24	01659	3/18/24	AIN-4824	202403 300-14200-10000		THE ANTIGUA GROUP INC	*	43.85	43.85	031556
3/28/24	00117	3/19/24	41192258	202403 390-57200-47100		WESCOTURF INC.	*	464.79	464.79	031557
3/28/24	00272	3/21/24	WEB24996	202403 390-57200-51100		GRAINGER INC	*	603.06	603.06	031558
4/02/24	01654	3/05/24	LORL1688	202403 320-57200-51100		ALSCO	*	154.48	154.48	031559
4/02/24	01380	3/28/24	2010	202403 320-57200-54500		BLACK HOLE MAKERS LLC	*	95.00	95.00	031560

VIER --VIERA EAST-- HHENRY

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED YRMO	TO DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/02/24	01550	3/30/24	228788	202403	300	14100	10000		BREAD MARCH 2024	*	204.75		
									CHUCK INDEPENDENT BREAD DIST, LLC			204.75	031561
4/02/24	01532	4/01/24	2-230355	202404	390	57200	51160		APRIL 2024 CLEANING SRVCS	*	2,749.00		
									JANI-KING OF ORLANDO			2,749.00	031562
4/02/24	00483	3/25/24	901329	202403	330	57200	46000		LOWES SUPPLIES	*	31.32		
		3/25/24	901329	202403	390	57200	51100		LOWES SUPPLIES	*	48.46		
		3/25/24	901329	202403	300	13100	10000		LOWES SUPPLIES	*	153.41		
		3/25/24	901329	202403	390	57200	47100		LOWES SUPPLIES	*	149.20		
									LOWE'S			382.39	031563
4/02/24	01514	3/28/24	0260656-	202403	390	57200	47500		CHEMICALS MARCH 2024	*	415.00		
									NOBLE TURF, LLC			415.00	031564
4/02/24	00808	4/01/24	036933	202404	300	10100	11000		HOOK&EAGLE PETTY CASH	*	226.00		
									PETTY CASH			226.00	031565
4/02/24	99999	4/02/24	VOID	202404	000	00000	00000		VOID CHECK	C	.00		
									*****INVALID VENDOR NUMBER*****			.00	031566
4/02/24	01108	3/16/24	REGIONS	202403	320	57200	41000		CRICKET WIRELESS	*	239.00		
		3/16/24	REGIONS	202403	320	57200	41000		HULU SUBSCRIPTION	*	99.13		
		3/16/24	REGIONS	202403	300	13100	10000		KAWASAKI MULE TIRES	*	326.66		
		3/16/24	REGIONS	202403	390	57200	46000		BATTERY QUICK CONNECT	*	16.99		
		3/16/24	REGIONS	202403	340	57200	54000		RANGE BALL MACHINE	*	400.00		
		3/16/24	REGIONS	202403	320	57200	49000		FOREIGN CHARGE	*	12.00		
		3/16/24	REGIONS	202403	390	57200	46000		DUMP TRAILER SOLENOID	*	19.99		
		3/16/24	REGIONS	202403	390	57200	51200		TRASH PICKER	*	119.82		

VIER --VIERA EAST-- HHENRY

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
3/16/24			REGIONS	202403	300-13100-10000		CERTIFICATE FRAME	*	22.49		
3/16/24			REGIONS	202403	300-13100-10000		PRINTER CARTRIDGE	*	39.32		
3/16/24			REGIONS	202403	390-57200-46000		STEM TUBE	*	26.63		
3/16/24			REGIONS	202403	300-13100-10000		JOB POSTING	*	40.00		
3/16/24			REGIONS	202403	390-57200-51200		LOWES SUPPLIES	*	277.13		
3/16/24			REGIONS	202403	330-57200-46000		LOWES SUPPLIES	*	6.75		
3/16/24			REGIONS	202403	390-57200-46000		REGAL ADA	*	92.50		
3/16/24			REGIONS	202403	300-13100-10000		DOG PARK MOUND REPAIR	*	76.33		
3/16/24			REGIONS	202403	300-13100-10000		DOG PARK MOUND REPIAR	*	57.69		
3/16/24			REGIONS	202403	300-14200-10000		GLASS PLAQUE	*	206.00		
3/16/24			REGIONS	202403	340-57200-51100		ACRYLIC PLATES	*	106.11		
3/16/24			REGIONS	202403	390-57200-51100		LOWES SUPPLIES	*	13.98		
3/16/24			REGIONS	202403	300-13100-10000		FACEBOOK AD	*	18.53		
3/16/24			REGIONS	202403	300-13100-10000		50 POSTCARDS	*	33.00		
3/16/24			REGIONS	202403	300-13100-10000		WATER GALLON	*	64.93		
3/16/24			REGIONS	202403	300-13100-10000		EVENT SUPPLIES	*	104.62		
3/16/24			REGIONS	202403	320-57200-49000		MISC CREDIT	*	22.12		
REGIONS BANK										2,441.72	031567
4/02/24	01369	3/22/24	7876306	202403	300-14200-10000		GOLF CLUBS MARCH 2024	*	125.20		
		3/25/24	7877746	202403	300-14200-10000		GOLF CLUBS MARCH 2024	*	360.18		
		3/25/24	7877747	202403	300-14200-10000		GOLF CLUBS MARCH 2024	*	217.00		
SRIXON/CLEVELAND GOLF/XXIO										702.38	031568
4/02/24	01210	3/30/24	70002344	202403	320-57200-51000		OFFICE SUPPLIES 03/2024	*	115.87		
STAPLES ADVANTAGE										115.87	031569
VIER --VIERA EAST-- HHENRY											

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/02/24	01588	3/20/24	6106	202403	390	57200	47500		TURF FERTILIZERS TURF SOLUTIONS OF FLORIDA INC	*	1,225.00	1,225.00	031570
4/02/24	00529	3/27/24	41193811	202403	390	57200	46000		RADIATOR KIT SERVICE WESCO TURF, INC.	*	1,299.48	1,299.48	031571
4/11/24	01485	3/26/24	91759908	202403	300	14200	10000		GOLF SHOES MAR24 ACUSHNET COMPANY	*	88.41	88.41	031572
4/11/24	01371	3/29/24	70217229	202403	300	15500	10000		PAST DUE BALANCE ADT SECURITY SERVICES	*	431.11	431.11	031573
4/11/24	01654	4/02/24	LORL1697	202404	320	57200	51100		TOWELS AND MATS APR24 ALSCO	*	154.68	154.68	031574
4/11/24	01553	4/01/24	02124630	202403	320	57200	41000		TV & INTERNET MAR24 CHARTER COMMUNICATIONS	*	404.38	404.38	031575
4/11/24	01550	4/09/24	228790	202404	300	14100	10000		BREAD APR24	*	201.90		
		4/11/24	228791	202404	300	14100	10000		BREAD APR24 CHUCK INDEPENDENT BREAD DIST, LLC	*	132.55	334.45	031576
4/11/24	01388	4/09/24	AR111020	202404	390	57200	54600		CONTRACT CHARGE APR24 DEX IMAGING	*	97.10	97.10	031577
4/11/24	00097	4/03/24	294932	202404	340	57200	42600		SCORECARDS APR24 GOLF ASSOCIATES SCORECARD COMPANY	*	78.94	78.94	031578
4/11/24	00194	4/03/24	PINV0130	202404	390	57200	47500		MYCO REPLENISH GOLF VENTURES INC	*	1,595.00	1,595.00	031579
4/11/24	01071	4/01/24	474	202404	310	57200	31700		GOLF FUND DISSEMIN. APR24 GOVERNMENTAL MANAGEMENT SERVICES	*	83.33	83.33	031580

VIER --VIERA EAST-- HHENRY

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/11/24	00871	2/28/24	10196396	202404	390	57200	46000		HEX NUTS AND LOCKWASHERS KIMBALL MIDWEST	*	270.28	270.28	031581
4/11/24	01358	3/31/24	00119139	202404	390	57200	54200		AIR PRESSURE CONTROL NEXAIR, LLC	*	40.19	40.19	031582
4/11/24	01514	4/08/24	0261182-	202404	390	57200	47500		TURF CHEMICALS APR24 NOBLE TURF, LLC	*	650.00	650.00	031583
4/11/24	00127	4/02/24	670904	202404	390	57200	46000		BRAKE DRUM PRECISION	*	373.22	373.22	031584
4/11/24	00808	4/11/24	036934	202404	300	10100	11000		PETTY CASH PETTY CASH	*	202.00	202.00	031585
4/11/24	01369	3/21/24	7875196S	202403	300	14200	10000		GOLF CLUB MAR24	*	126.55		
		3/29/24	7885204	202403	300	14200	10000		GOLF CLUB MAR24	*	100.68		
									SRIXON/CLEVELAND GOLF/XXIO			227.23	031586
4/11/24	00130	4/09/24	62206602	202404	300	14100	10001		SNACKS APR24	*	155.05		
		4/09/24	62206602	202404	300	14100	10200		BEVERAGES APR24	*	357.04		
		4/09/24	62206602	202404	330	57200	51050		PAPER APR24	*	203.31		
		4/09/24	62206602	202404	330	57200	51100		KITCHEN SUPPLIES APR24	*	64.55		
		4/09/24	62206602	202404	300	14100	10000		FOOD APR24	*	1,511.06		
		4/09/24	62206602	202404	330	57200	43100		FUEL APR24	*	7.75		
									SYSCO			2,298.76	031587
4/11/24	01512	3/29/24	8807086	202403	390	57200	54600		TORO REELMASTER 5010-H	*	2,131.96		
		3/29/24	8807086	202403	390	57200	54600		2022 CUSHMAN SHUTTLE 6GAS	*	484.12		
		3/29/24	8807086	202403	390	57200	54600		RXV ELITE & RXV FREEDOM	*	21,568.60		

VIER --VIERA EAST-- HHENRY

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		3/29/24	8807086	202403 390-57200-54600	HAULER 800X GAS	*	507.18		
								24,691.86	031588
4/11/24	01257	3/29/24	64648	202403 340-57200-46000	SERVICE FEE MAR24	*	400.00		
								400.00	031589
4/11/24	00807	3/28/24	30901209	202404 390-57200-54100	UNIFORM APR24	*	111.54		
		4/04/24	30901230	202404 390-57200-54100	UNIFORM APR24	*	114.68		
								226.22	031590
4/11/24	00913	3/25/24	7264842	202403 310-57200-31900	TRUSTEE FEES	*	4,089.11		
								4,089.11	031591
4/11/24	01244	4/11/24	15845900	202404 300-15100-00700	BALANCE DUE 5/1 DSP	*	523,025.79		
								523,025.79	031592
4/11/24	01206	3/25/24	9243235-	202403 390-57200-47900	6 YARD DUMPSTER 1 WEEK	*	219.41		
		3/25/24	924915-0	202403 320-57200-34100	8 YARD DUMPSTER 3 WEEKS	*	772.59		
								992.00	031593
4/18/24	01654	4/16/24	LORL1702	202404 320-57200-51100	MATS APR24	*	154.68		
								154.68	031594
4/18/24	00448	4/08/24	I0627764	202404 390-57200-46000	BUSTER (A/15) (XX-CA)	*	206.36		
								206.36	031595
4/18/24	01550	4/04/24	228789	202404 300-14100-10000	BREAD APR24	*	186.75		
		4/08/24	228793	202404 300-14100-10000	BREAD APR24	*	68.70		
		4/16/24	228792	202404 300-14100-10000	BREAD APR24	*	256.85		
								512.30	031596
4/18/24	01241	4/10/24	24APR-61	202404 320-57200-46000	WINDOW CLEANING APR24	*	275.00		
								275.00	031597

VIER --VIERA EAST-- HHENRY

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/18/24	00078	4/06/24	63439027	202404	330	57200	46000		DISHWASHER INSTALLATION	*	535.00		
									ECOLAB			535.00	031598
4/18/24	01394	4/18/24	5015356	202404	390	57200	46500		COCKROACH/RODENT PROGRAM	*	180.74		
		4/18/24	5015356	202404	340	57200	46400		COCKROACH/RODENT PROGRAM	*	95.11		
		4/18/24	5015356	202404	330	57200	46400		COCKROACH/RODENT PROGRAM	*	95.11		
									ECOLAB			370.96	031599
4/18/24	00076	4/10/24	820-814	202403	300	13100	10500		UTILITY CHARGES MAR24	*	435.24		
									FLORIDA CITY GAS			435.24	031600
4/18/24	00035	4/10/24	03449-33	202403	330	57200	43000		ELECTRICITY MAR24	*	626.48		
		4/10/24	03449-33	202403	340	57200	43000		ELECTRICITY MAR24	*	626.42		
		4/10/24	07938-52	202403	340	57200	43000		ELECTRICITY MAR24	*	709.53		
		4/10/24	10579-42	202403	300	11500	10000		ELECTRICITY MAR24	*	42.69		
		4/10/24	10579-42	202403	320	57200	43000		ELECTRICITY MAR24	*	74.59		
		4/10/24	83490-45	202403	390	57200	43000		ELECTRICITY MAR24	*	2,456.09		
		4/10/24	83490-45	202403	300	13100	10000		ELECTRICITY MAR24	*	614.02		
		4/10/24	91273-57	202403	340	57200	43000		ELECTRICITY MAR24	*	28.19		
									FPL			5,178.01	031601
4/18/24	01214	4/10/24	2041941	202404	330	57200	51025		LIQOUR POUR SPOUTS	*	6.37		
									HOSPITALITY RESOURCE SUPPLY, INC			6.37	031602
4/18/24	01514	4/15/24	0261637-	202404	390	57200	47500		MACROSORB FILTER APR24	*	1,885.00		
									NOBLE TURF, LLC			1,885.00	031603
4/18/24	00127	4/15/24	671583	202404	390	57200	46000		GOLFCOURSE EQUIPMNT APR24	*	595.51		
									PRECISION			595.51	031604

VIER --VIERA EAST-- HHENRY

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/18/24	00603	4/17/24	193873	202404	390	57200	46000		MOWER EQUIPMENT APR24	*	79.98		
									ROCKLEDGE MOWER & SERVICE			79.98	031605
4/18/24	01210	4/13/24	60011682	202404	320	57200	51000		OFFICE SUPPLIES APR24	*	143.60		
									STAPLES ADVANTAGE			143.60	031606
4/18/24	00130	4/16/24	62208240	202404	300	14100	10000		SNACKS APR24	*	160.73		
		4/16/24	62208240	202404	300	14100	10200		BEVERAGES APR24	*	70.64		
		4/16/24	62208240	202404	330	57200	43100		FUEL APR24	*	7.75		
		4/16/24	62208240	202404	300	14100	10000		FOOD APR24	*	1,428.75		
									SYSKO			1,667.87	031607
4/18/24	00807	4/11/24	30901248	202404	390	57200	54100		UNIFORM APR24	*	153.29		
		4/18/24	30901266	202404	390	57200	54100		UNIFORM APR24	*	147.29		
									UNIFIRST CORPORATION			300.58	031608
4/18/24	01558	4/11/24	50294204	202404	390	57200	54600		KUBOTA TRACTOR PAYMENT	*	652.46		
									WELLS FARGO FINANCIAL LEASING, INC.			652.46	031609
4/18/24	01526	4/18/24	04182024	202404	300	13100	10000		PHONE REIMB FEB-APRIL	*	225.00		
									JIM MOLLER			225.00	031610
4/18/24	01210	4/11/24	76305634	202404	320	57200	51000		OFFICE SUPPLIES	*	143.60		
									STAPLES ADVANTAGE			143.60	031611
TOTAL FOR BANK B											648,206.72		
TOTAL FOR REGISTER											648,206.72		

VIER --VIERA EAST-- HHENRY

SECTION B

Viera East
Community Development District

Unaudited Financial Reporting
March 31, 2024



Table of Contents

1	<u>Balance Sheet</u>
2-4	<u>General Fund</u>
5	<u>Capital Reserve</u>
6	<u>Capital Reserve Check Register</u>
7	<u>Debt Service Series 2020</u>
8	<u>Capital Projects Series 2020</u>
9-12	<u>Golf Course</u>
13	<u>Restaurant</u>
14-15	<u>Month to Month- General Fund</u>
16-18	<u>Month to Month- Golf Course</u>
19	<u>Month to Month- Restaurant</u>
20	<u>Month to Month- Proshop</u>
21	<u>Month to Month- Marketing</u>
22	<u>Long Term Debt Report</u>
23	<u>Assessment Receipt Schedule</u>
24	<u>Golf Course Prior Month/Year Comparisons</u>
25	<u>Restaurant Prior Month/Year Comparisons</u>

Viera East
Community Development District
Combined Balance Sheet
March 31, 2024

	General Fund	Capital Reserve Fund	Debt Service Fund	Capital Projects Fund	Golf Course/ Recreation Fund	Totals Governmental Funds
Assets:						
Cash:						
Operating Account	\$ 861,888	\$ -	\$ -	\$ -	\$ 1,152,787	\$ 2,014,675
Capital Reserve Account	\$ -	\$ 1,505,095	\$ -	\$ -	\$ -	\$ 1,505,095
Accounts Receivable	\$ -	\$ -	\$ -	\$ -	\$ 179	\$ 179
Due from Capital Projects	\$ -	\$ 75,920	\$ -	\$ -	\$ -	\$ 75,920
Due from Golf Course	\$ 4,503	\$ 426	\$ -	\$ -	\$ -	\$ 4,929
Due from General Fund	\$ -	\$ 5,846	\$ 51,426	\$ -	\$ 39,942	\$ 97,215
Due from Other	\$ -	\$ -	\$ -	\$ -	\$ 11,436	\$ 11,436
Prepaid Expenses	\$ 13,983	\$ -	\$ -	\$ -	\$ 208,429	\$ 222,412
Inventory- Pro Shop	\$ -	\$ -	\$ -	\$ -	\$ 64,210	\$ 64,210
Inventory- Hook & Eagle	\$ -	\$ -	\$ -	\$ -	\$ 17,729	\$ 17,729
Investments:						
State Board of Administration	\$ -	\$ 131,771	\$ -	\$ -	\$ -	\$ 131,771
Series 2012						
Reserve	\$ -	\$ -	\$ -	\$ -	\$ 287,652	\$ 287,652
Benefit Assessment	\$ -	\$ -	\$ -	\$ -	\$ 71	\$ 71
Bond Service	\$ -	\$ -	\$ -	\$ -	\$ 5,752	\$ 5,752
Recreation Fees	\$ -	\$ -	\$ -	\$ -	\$ 82,532	\$ 82,532
Series 2020						
Reserve	\$ -	\$ -	\$ 240,895	\$ -	\$ -	\$ 240,895
Temporary Interest	\$ -	\$ -	\$ 354	\$ -	\$ -	\$ 354
Bond Service	\$ -	\$ -	\$ 565,742	\$ -	\$ -	\$ 565,742
Project	\$ -	\$ -	\$ -	\$ 143,556	\$ -	\$ 143,556
Improvements (Net of Depreciation)	\$ -	\$ -	\$ -	\$ -	\$ 1,447,320	\$ 1,447,320
Total Assets	\$ 880,374	\$ 1,719,058	\$ 858,417	\$ 143,556	\$ 3,318,040	\$ 6,919,445
Liabilities:						
Accounts Payable	\$ 14,969	\$ 33,484	\$ -	\$ -	\$ 37,778	\$ 86,230
Accrued Expenses	\$ 9,592	\$ -	\$ -	\$ -	\$ 2,800	\$ 12,392
Deferred Revenue- Season Advance	\$ -	\$ -	\$ -	\$ -	\$ 75,552	\$ 75,552
Deferred Revenue- Special Assessment O&M	\$ -	\$ -	\$ -	\$ -	\$ 9,120	\$ 9,120
Deferred Revenue- Special Assessment Debt	\$ -	\$ -	\$ -	\$ -	\$ 215,839	\$ 215,839
Due to General Fund	\$ -	\$ -	\$ -	\$ -	\$ 4,502	\$ 4,502
Due to Golf Course	\$ 39,942	\$ -	\$ -	\$ -	\$ -	\$ 39,942
Due to Debt Service	\$ 51,426	\$ -	\$ -	\$ -	\$ -	\$ 51,426
Due to Capital Reserve	\$ 5,846	\$ -	\$ -	\$ 75,920	\$ 426	\$ 82,192
Accrued Interest Payable	\$ -	\$ -	\$ -	\$ -	\$ 42,187	\$ 42,187
Accrued Principal Payable	\$ -	\$ -	\$ -	\$ -	\$ 245,000	\$ 245,000
Accrued Payroll Payable	\$ 10,174	\$ -	\$ -	\$ -	\$ 27,780	\$ 37,955
Notes Payable	\$ -	\$ -	\$ -	\$ -	\$ 376,381	\$ 376,381
Sales Tax Payable	\$ -	\$ -	\$ -	\$ -	\$ 56,433	\$ 56,433
Event Deposits	\$ -	\$ -	\$ -	\$ -	\$ 2,587	\$ 2,587
Bonds Payable- Series 2012	\$ -	\$ -	\$ -	\$ -	\$ 2,025,000	\$ 2,025,000
Bond Discount	\$ -	\$ -	\$ -	\$ -	\$ (8,854)	\$ (8,854)
Deferred Loss	\$ -	\$ -	\$ -	\$ -	\$ (83,163)	\$ (83,163)
Total Liabilities	\$ 131,949	\$ 33,484	\$ -	\$ 75,920	\$ 3,029,368	\$ 3,270,721
Fund Balance:						
Nonspendable:						
Prepaid Items	\$ 13,983	\$ -	\$ -	\$ -	\$ -	\$ 13,983
Restricted for:						
Debt Service - Series 2020	\$ -	\$ -	\$ 858,417	\$ -	\$ -	\$ 858,417
Capital Projects - Series 2020	\$ -	\$ -	\$ -	\$ 67,636	\$ -	\$ 67,636
Assigned for:						
Capital Reserves	\$ -	\$ 1,685,574	\$ -	\$ -	\$ -	\$ 1,685,574
Unassigned	\$ 734,441	\$ -	\$ -	\$ -	\$ 288,672	\$ 1,023,113
Total Fund Balances	\$ 748,425	\$ 1,685,574	\$ 858,417	\$ 67,636	\$ 288,672	\$ 3,648,724
Total Liabilities & Fund Balance	\$ 880,374	\$ 1,719,058	\$ 858,417	\$ 143,556	\$ 3,318,040	\$ 6,919,445

Viera East
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending March 31, 2024

	Adopted Budget	Prorated Budget Thru 03/31/24	Actual Thru 03/31/24	Variance
Revenues:				
Maintenance Assessments	\$ 1,378,973	\$ 1,378,973	\$ 1,260,231	\$ (118,742)
Golf Course Administrative Services	\$ 56,280	\$ 28,140	\$ 28,140	\$ 0
Donations for Park Materials	\$ 5,000	\$ 2,500	\$ -	\$ (2,500)
Miscellaneous Income- Farmers Market	\$ 20,000	\$ 10,000	\$ 3,866	\$ (6,134)
Interest Income	\$ 100	\$ 50	\$ 1	\$ (49)
Total Revenues	\$ 1,460,353	\$ 1,419,663	\$1,292,238	\$ (127,425)

Expenditures:

General & Administrative:

Supervisors Fees	\$ 30,519	\$ 15,260	\$ 10,846	\$ 4,414
Engineering Fees	\$ 5,000	\$ 2,500	\$ 15,000	\$ (12,500)
Attorney's Fees	\$ 20,000	\$ 10,000	\$ 4,581	\$ 5,419
Dissemination	\$ 1,000	\$ 500	\$ 500	\$ 0
Trustee Fees	\$ 5,600	\$ 2,800	\$ 2,800	\$ (0)
Annual Audit	\$ 14,000	\$ 7,000	\$ 7,000	\$ (0)
Collection Agent	\$ 2,500	\$ 1,250	\$ -	\$ 1,250
Management Fees	\$ 109,754	\$ 54,877	\$ 54,877	\$ (0)
Postage	\$ 2,000	\$ 1,000	\$ 549	\$ 451
Printing & Binding	\$ 2,500	\$ 1,250	\$ 54	\$ 1,196
Insurance- Liability	\$ 10,368	\$ 5,184	\$ 4,560	\$ 624
Legal Advertising	\$ 2,500	\$ 1,250	\$ -	\$ 1,250
Other Current Charges	\$ 750	\$ 375	\$ 862	\$ (487)
Office Supplies	\$ 1,500	\$ 750	\$ 1,060	\$ (310)
Dues & Licenses	\$ 175	\$ 88	\$ 175	\$ (88)
Information Technology	\$ 4,509	\$ 2,254	\$ 2,351	\$ (97)
Total General & Administrative	\$ 212,675	\$ 106,337	\$ 105,215	\$ 1,122

Viera East
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending March 31, 2024

	Adopted Budget	Prorated Budget Thru 03/31/24	Actual Thru 03/31/24	Variance
<i>Operations & Maintenance</i>				
Operating Expenditures				
Salaries	\$ 168,699	\$ 84,350	\$ 80,489	\$ 3,861
Administration Fee	\$ 1,228	\$ 614	\$ 424	\$ 191
FICA Expense	\$ 12,905	\$ 6,453	\$ 6,631	\$ (179)
Health Insurance	\$ 10,000	\$ 5,000	\$ 4,824	\$ 176
Workers Compensation	\$ 3,348	\$ 1,674	\$ 1,370	\$ 304
Unemployment	\$ 1,078	\$ 539	\$ 504	\$ 35
Retirement Contribution	\$ 5,061	\$ 2,530	\$ -	\$ 2,530
Other Contractual	\$ 12,000	\$ 6,000	\$ 3,451	\$ 2,549
Marketing- Lifestyle/Amenities	\$ 75,000	\$ 37,500	\$ 37,266	\$ 234
Uniforms	\$ 500	\$ 250	\$ 168	\$ 82
Subtotal Field Expenditures	\$ 289,819	\$ 144,909	\$ 135,126	\$ 9,784
Maintenance Expenditures				
Canal Maintenance	\$ 14,000	\$ 7,000	\$ -	\$ 7,000
Lake Bank Restoration	\$ 164,000	\$ 154,750	\$ 154,750	\$ -
Lake Bank Education Project	\$ 8,000	\$ 4,000	\$ -	\$ 4,000
Environmental Services	\$ 20,000	\$ 10,000	\$ 942	\$ 9,058
Water Management System	\$ 132,000	\$ 66,000	\$ 66,764	\$ (764)
Midge Control	\$ 10,000	\$ 5,000	\$ -	\$ 5,000
Contingencies	\$ 2,000	\$ 1,000	\$ 2,502	\$ (1,502)
Fire Line Management	\$ 3,500	\$ 1,750	\$ -	\$ 1,750
Basin Repair	\$ 3,000	\$ 1,500	\$ -	\$ 1,500
Subtotal Maintenance Expenditures	\$ 356,500	\$ 251,000	\$ 224,957	\$ 26,043

Viera East

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending March 31, 2024

	Adopted Budget	Prorated Budget Thru 03/31/24	Actual Thru 03/31/24	Variance
Grounds Maintenance Expenditures				
Salaries	\$ 222,718	\$ 111,359	\$ 97,614	\$ 13,745
Bonus Program	\$ -	\$ -	\$ 41,823	\$ (41,823)
Administrative Fees	\$ 2,320	\$ 1,160	\$ 950	\$ 210
FICA	\$ 18,958	\$ 9,479	\$ 8,045	\$ 1,434
Health Insurance	\$ 17,975	\$ 8,988	\$ 13,210	\$ (4,223)
Workers Compensation	\$ 4,420	\$ 2,210	\$ 1,646	\$ 564
Unemployment	\$ 2,484	\$ 1,242	\$ 1,210	\$ 32
Retirement Contribution	\$ 6,682	\$ 3,341	\$ -	\$ 3,341
Telephone	\$ 13,000	\$ 6,500	\$ 7,494	\$ (994)
Utilities	\$ 15,000	\$ 7,500	\$ 4,151	\$ 3,349
Property Appraiser	\$ 1,990	\$ 995	\$ 1,989	\$ (994)
Insurance- Property	\$ 3,411	\$ 1,706	\$ 1,796	\$ (90)
Repairs	\$ 25,000	\$ 12,500	\$ 7,815	\$ 4,685
Fuel	\$ 21,000	\$ 10,500	\$ 7,191	\$ 3,309
Park Maintenance	\$ 45,000	\$ 22,500	\$ 13,186	\$ 9,314
Sidewalk Repair	\$ 10,000	\$ 5,000	\$ -	\$ 5,000
Chemicals	\$ 4,000	\$ 2,000	\$ 749	\$ 1,251
Contingencies	\$ 5,000	\$ 2,500	\$ 5,642	\$ (3,142)
Refuse	\$ 12,000	\$ 6,000	\$ 5,500	\$ 500
Office Supplies	\$ 500	\$ 250	\$ -	\$ 250
Uniforms	\$ 3,000	\$ 1,500	\$ 1,948	\$ (448)
Fire Alarm System	\$ 7,500	\$ 3,750	\$ 3,146	\$ 604
Rain Bird Pump System	\$ 27,585	\$ 13,792	\$ 14,250	\$ (458)
Park Materials	\$ 10,000	\$ 5,000	\$ -	\$ 5,000
Bay Hill Flow Way Maintenance	\$ 25,000	\$ 12,500	\$ -	\$ 12,500
Subtotal Grounds Maintenance Expenditures	\$ 504,542	\$ 252,271	\$ 239,356	\$ 12,915
Total Operations & Maintenance	\$ 1,150,861	\$ 648,181	\$ 599,439	\$ 48,742
Total Expenditures	\$ 1,363,536	\$ 754,518	\$ 704,654	\$ 49,864
Excess (Deficiency) of Revenues over Expenditures	\$ 96,816		\$ 587,584	
<i>Other Financing Sources/(Uses):</i>				
Transfer In/(Out)- Capital Reserve	\$ (96,816)	\$ (96,816)	\$ (96,816)	\$ 0
Total Other Financing Sources/(Uses)	\$ (96,816)	\$ (96,816)	\$ (96,816)	\$ 0
Net Change in Fund Balance	\$ -		\$ 490,768	
Fund Balance - Beginning	\$ -		\$ 257,657	
Fund Balance - Ending	\$ -		\$ 748,425	

Viera East
Community Development District
Capital Reserve Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending March 31, 2024

	Adopted Budget	Prorated Budget Thru 03/31/24	Actual Thru 03/31/24	Variance
Revenues				
Interest	\$ 500	\$ 250	\$ 3,044	\$ 2,794
Total Revenues	\$ 500	\$ 250	\$ 3,044	\$ 2,794
Expenditures:				
Capital Outlay	\$ 100,000	\$ 85,714	\$ 57,571	\$ 28,143
Truck Maintenance	\$ 25,000	\$ 21,429	\$ -	\$ 21,429
Sign Project	\$ 20,000	\$ 17,143	\$ -	\$ 17,143
Total Expenditures	\$ 145,000	\$ 85,714	\$ 57,571	\$ 28,143
Excess (Deficiency) of Revenues over Expenditures	\$ (144,500)		\$ (54,527)	
Other Financing Sources/(Uses)				
Transfer In/(Out)- General Fund	\$ 96,816	\$ 96,816	\$ 96,816	\$ (0)
Transfer In/(Out)- Golf Course	\$ 140,691	\$ 140,691	\$ 140,691	\$ -
Total Other Financing Sources (Uses)	\$ 237,508	\$ 237,508	\$ 237,507	\$ (0)
Net Change in Fund Balance	\$ 93,008		\$ 182,980	
Fund Balance - Beginning	\$ 1,570,109		\$ 1,502,594	
Fund Balance - Ending	\$ 1,663,117		\$ 1,685,574	

Viera East

Community Development District Capital Reserve Fund

Capital Outlay Check Register Detail For The Period Ending March 31, 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
4/11/24	Wesco Turf, Inc	Kubota Workman HDX	\$ 33,483.78
Total			<u>\$ 57,571.17</u>

Viera East
Community Development District
Debt Service Fund Series 2020
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending March 31, 2024

	Adopted Budget	Prorated Budget Thru 03/31/24	Actual Thru 03/31/24	Variance
Revenues:				
Assessments - Tax Roll	\$ 655,615	\$ 655,615	\$ 599,161	\$ (56,454)
Interest	\$ 500	\$ 250	\$ 11,946	\$ 11,696
Total Revenues	\$ 656,115	\$ 655,865	\$ 611,107	\$ (44,758)
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		\$ 525,549	
Other Financing Sources/(Uses):				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 10,000		\$ 525,549	
Fund Balance - Beginning	\$ 93,497		\$ 332,868	
Fund Balance - Ending	\$ 103,497		\$ 858,417	

Viera East
Community Development District
Capital Projects Fund Series 2020
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending March 31, 2024

	Adopted Budget	Prorated Budget Thru 03/31/24	Actual Thru 03/31/24	Variance
Revenues				
Developer Contributions	\$ -	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ 7,534	\$ 7,534
Total Revenues	\$ -	\$ -	\$ 7,534	\$ 7,534
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ 201,040	\$ (201,040)
Total Expenditures	\$ -	\$ -	\$ 201,040	\$ (201,040)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ (193,506)	
Other Financing Sources/(Uses)				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ -	\$ -	\$ (193,506)	
Fund Balance - Beginning	\$ -	\$ -	\$ 261,143	
Fund Balance - Ending	\$ -	\$ -	\$ 67,636	

Viera East
Community Development District
Golf Course/ Recreation Fund- Operations
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending March 31, 2024

	Adopted Budget	Current Month			Year- to - Date		
		Prorated Budget	Actual		Prorated Budget	Actual	
		March 2024	March 2024	Variance	Thru 03/31/24	Thru 03/31/24	Variance
<i>Number of Rounds</i>							
Paid Rounds	35,250	4,583	5,034	452	19,349	21,820	2,471
Member Rounds	10,000	1,300	295	(1,005)	5,489	1,740	(3,749)
Comp Rounds	3,000	390	120	(270)	1,647	568	(1,079)
<i>Revenue per Round</i>							
Paid Rounds	\$ 50	\$54	\$51	(2)	\$56	\$48	(8)
Revenues:							
Greens Fees	\$ 1,863,778	\$ 246,019	\$ 257,913	\$ 11,894	\$ 1,087,515	\$ 1,054,875	\$ (32,639)
Gift Cards- Sales	\$ 25,750	\$ 3,399	\$ 190	\$ (3,209)	\$ 15,025	\$ 10,843	\$ (4,183)
Gift Cards- Usage	\$ (25,750)	\$ (3,399)	\$ (1,056)	\$ 2,343	\$ (15,025)	\$ (7,245)	\$ 7,780
Season Advance/Trail Fees	\$ 150,000	\$ 19,800	\$ 2,781	\$ (17,019)	\$ 87,525	\$ 46,410	\$ (41,115)
Associate Memberships	\$ 42,000	\$ 5,544	\$ 2,071	\$ (3,473)	\$ 24,507	\$ 14,646	\$ (9,861)
Driving Range	\$ 82,400	\$ 10,877	\$ 11,353	\$ 476	\$ 48,080	\$ 47,976	\$ (105)
Golf Lessons	\$ 2,163	\$ 286	\$ 1,170	\$ 884	\$ 1,262	\$ 3,770	\$ 2,508
Merchandise Sales	\$ 118,450	\$ 15,635	\$ 16,818	\$ 1,182	\$ 69,116	\$ 70,571	\$ 1,455
Assessments -Recreation Operating	\$ 18,239	\$ 1,519	\$ 1,520	\$ 1	\$ 9,116	\$ 9,120	\$ 4
Miscellaneous Income	\$ 15,000	\$ 1,250	\$ (791)	\$ (2,040)	\$ 7,497	\$ (300)	\$ (7,797)
Total Revenues	\$ 2,292,030	\$ 300,929	\$ 291,970	\$ (8,960)	\$ 1,334,618	\$ 1,250,664	\$ (83,953)
Expenditures:							
General Expenditures:							
Other Contractual Services	\$ 20,000	\$ 1,666	\$ 944	\$ 722	\$ 9,996	\$ 6,030	\$ 3,966
Telephone	\$ 2,500	\$ 208	\$ 743	\$ (534)	\$ 1,250	\$ 2,425	\$ (1,176)
Utilities	\$ 5,400	\$ 450	\$ 381	\$ 69	\$ 2,699	\$ 2,038	\$ 661
Repairs & Maintenance	\$ 15,000	\$ 1,250	\$ 275	\$ 975	\$ 7,497	\$ 3,031	\$ 4,466
Bank Charges	\$ 45,000	\$ 3,749	\$ 7,403	\$ (3,655)	\$ 22,491	\$ 30,109	\$ (7,618)
Office Supplies	\$ 4,500	\$ 375	\$ 198	\$ 176	\$ 2,249	\$ 859	\$ 1,390
Operating Supplies	\$ 4,000	\$ 333	\$ 617	\$ (284)	\$ 1,999	\$ 4,293	\$ (2,293)
Dues, Licenses & Subscriptions	\$ 9,500	\$ 791	\$ 1,577	\$ (785)	\$ 4,748	\$ 5,881	\$ (1,133)
Drug Testing- All departments	\$ 500	\$ 42	\$ -	\$ 42	\$ 250	\$ -	\$ 250
Training, Education & Employee Relations	\$ 9,000	\$ 750	\$ -	\$ 750	\$ 4,498	\$ 600	\$ 3,898
Contractual Security	\$ 4,000	\$ 333	\$ 1,061	\$ (728)	\$ 1,999	\$ 2,094	\$ (95)
IT Services	\$ 3,000	\$ 250	\$ 95	\$ 155	\$ 1,499	\$ 1,237	\$ 262
Subtotal General Expenditures	\$ 122,400	\$ 10,196	\$ 13,293	\$ (3,097)	\$ 61,176	\$ 58,598	\$ 2,578

Viera East
Community Development District
Golf Course/ Recreation Fund- Operations
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending March 31, 2024

	Adopted Budget	Current Month			Year- to - Date		
		Prorated Budget	Actual	Variance	Prorated Budget	Actual	Variance
		March 2024	March 2024		Thru 03/31/24	Thru 03/31/24	
<i>Administrative Expenditures:</i>							
Legal Fees	\$ 1,500	\$ 125	\$ -	\$ 125	\$ 750	\$ -	\$ 750
Arbitrage	\$ 600	\$ 50	\$ 50	\$ (0)	\$ 300	\$ 300	\$ (0)
Dissemination	\$ 1,000	\$ 83	\$ 83	\$ (0)	\$ 500	\$ 500	\$ (0)
Trustee Fees	\$ 4,100	\$ 342	\$ 342	\$ (0)	\$ 2,049	\$ 2,050	\$ (1)
Annual Audit	\$ 5,000	\$ 417	\$ 417	\$ (0)	\$ 2,499	\$ 2,500	\$ (1)
Golf Course Administrative Services	\$ 56,280	\$ 4,688	\$ 4,690	\$ (2)	\$ 28,129	\$ 28,140	\$ (11)
Insurance	\$ 133,663	\$ 11,134	\$ 12,148	\$ (1,014)	\$ 66,805	\$ 74,924	\$ (8,119)
Property Taxes	\$ 15,000	\$ 1,250	\$ 856	\$ 393	\$ 7,497	\$ 4,282	\$ 3,215
Subtotal Administrative Expenditures	\$ 217,143	\$ 18,088	\$ 18,586	\$ (498)	\$ 108,528	\$ 112,696	\$ (4,168)
Total General & Administrative	\$ 339,543	\$ 28,284	\$ 31,879	\$ (3,595)	\$ 169,704	\$ 171,293	\$ (1,590)
<i>Operations & Maintenance</i>							
Golf Operations Expenditures							
Salaries	\$ 306,020	\$ 25,491	\$ 31,620	\$ (6,128)	\$ 152,949	\$ 149,618	\$ 3,330
Administrative Fee	\$ 12,876	\$ 1,073	\$ 1,225	\$ (152)	\$ 6,435	\$ 6,826	\$ (391)
FICA Expense	\$ 22,509	\$ 1,875	\$ 2,419	\$ (544)	\$ 11,250	\$ 12,112	\$ (862)
Health Insurance	\$ 12,632	\$ 1,052	\$ 687	\$ 365	\$ 6,313	\$ 3,589	\$ 2,725
Workers Compensation	\$ 5,890	\$ 491	\$ 500	\$ (9)	\$ 2,944	\$ 2,057	\$ 887
Unemployment	\$ 10,828	\$ 902	\$ 901	\$ 1	\$ 5,412	\$ 3,953	\$ 1,459
Golf Printing	\$ 2,500	\$ 208	\$ -	\$ 208	\$ 1,250	\$ -	\$ 1,250
Utilities	\$ 22,500	\$ 1,874	\$ 1,573	\$ 302	\$ 11,246	\$ 9,791	\$ 1,454
Repairs	\$ 1,000	\$ 83	\$ 400	\$ (317)	\$ 500	\$ 523	\$ (23)
Pest Control	\$ 1,300	\$ 108	\$ 95	\$ 13	\$ 650	\$ 571	\$ 79
Supplies	\$ 12,000	\$ 1,000	\$ 1,773	\$ (773)	\$ 5,998	\$ 10,415	\$ (4,417)
Uniforms	\$ 1,500	\$ 125	\$ -	\$ 125	\$ 750	\$ -	\$ 750
Training, Education & Employee Relations	\$ 9,000	\$ 750	\$ -	\$ 750	\$ 4,498	\$ -	\$ 4,498
Cart Lease	\$ 87,000	\$ 7,247	\$ 11,711	\$ (4,464)	\$ 43,483	\$ 50,635	\$ (7,153)
Cart Maintenance	\$ 5,000	\$ 417	\$ 1,043	\$ (626)	\$ 2,499	\$ 1,585	\$ 914
Driving Range	\$ 10,000	\$ 833	\$ 233	\$ 600	\$ 4,998	\$ 3,878	\$ 1,120
Subtotal Golf Operations Expenditures	\$ 522,555	\$ 43,529	\$ 54,178	\$ (10,649)	\$ 261,173	\$ 255,552	\$ 5,621
Merchandise Sales							
Cost of Goods Sold	\$ 90,000	\$ 7,497	\$ 10,814	\$ (3,317)	\$ 44,982	\$ 53,732	\$ (8,750)
Subtotal Merchandise Sales	\$ 90,000	\$ 7,497	\$ 10,814	\$ (3,317)	\$ 44,982	\$ 53,732	\$ (8,750)

Viera East
Community Development District
Golf Course/ Recreation Fund- Operations
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending March 31, 2024

	Adopted Budget	Current Month			Year- to - Date		
		Prorated Budget	Actual		Prorated Budget	Actual	
		March 2024	March 2024	Variance	Thru 03/31/24	Thru 03/31/24	Variance
Golf Course Maintenance Expenditures							
Salaries	\$ 466,847	\$ 38,888	\$ 37,228	\$ 1,661	\$ 233,330	\$ 216,742	\$ 16,588
Administrative Fees	\$ 5,368	\$ 447	\$ 419	\$ 28	\$ 2,683	\$ 2,616	\$ 67
FICA Expense	\$ 37,693	\$ 3,140	\$ 2,851	\$ 289	\$ 18,839	\$ 17,523	\$ 1,316
Employee Insurance	\$ 38,695	\$ 3,223	\$ 3,143	\$ 80	\$ 19,340	\$ 19,376	\$ (37)
Workers Compensation	\$ 9,328	\$ 777	\$ 587	\$ 190	\$ 4,662	\$ 3,611	\$ 1,051
Unemployment	\$ 7,160	\$ 596	\$ 295	\$ 301	\$ 3,579	\$ 3,191	\$ 387
Utilities/Water	\$ 30,000	\$ 2,499	\$ 1,924	\$ 575	\$ 14,994	\$ 14,073	\$ 921
Repairs	\$ 48,000	\$ 3,998	\$ 2,870	\$ 1,129	\$ 23,990	\$ 21,248	\$ 2,742
Restaurant Repairs	\$ 7,500	\$ 625	\$ 38	\$ 587	\$ 3,749	\$ 4,707	\$ (959)
Fuel & Oil	\$ 40,000	\$ 3,332	\$ 1,387	\$ 1,945	\$ 19,992	\$ 14,099	\$ 5,893
Pest Control	\$ 1,800	\$ 150	\$ 160	\$ (10)	\$ 900	\$ 959	\$ (60)
Irrigation/Drainage	\$ 20,000	\$ 1,666	\$ 614	\$ 1,052	\$ 9,996	\$ 6,189	\$ 3,807
Sand and Topsoil	\$ 26,500	\$ 2,207	\$ 1,098	\$ 1,110	\$ 13,245	\$ 5,786	\$ 7,459
Flower/Mulch	\$ 7,000	\$ 583	\$ -	\$ 583	\$ 3,499	\$ 1,592	\$ 1,907
Fertilizer	\$ 175,000	\$ 14,578	\$ 10,736	\$ 3,842	\$ 87,465	\$ 66,255	\$ 21,210
Seed/Sod	\$ 10,000	\$ 833	\$ -	\$ 833	\$ 4,998	\$ -	\$ 4,998
Trash Removal	\$ 3,000	\$ 250	\$ 219	\$ 30	\$ 1,499	\$ 1,316	\$ 183
Contingency	\$ 7,500	\$ 625	\$ 3,696	\$ (3,071)	\$ 3,749	\$ 6,376	\$ (2,628)
First Aid	\$ 800	\$ 67	\$ 28	\$ 39	\$ 400	\$ 63	\$ 337
Operating Supplies	\$ 20,000	\$ 1,666	\$ 1,998	\$ (332)	\$ 9,996	\$ 4,553	\$ 5,443
Training	\$ 9,000	\$ 750	\$ 740	\$ 9	\$ 4,498	\$ 1,432	\$ 3,067
Janitorial Supplies	\$ 1,000	\$ 83	\$ -	\$ 83	\$ 500	\$ 161	\$ 339
Janitorial Services	\$ 20,000	\$ 1,666	\$ 2,749	\$ (1,083)	\$ 9,996	\$ 16,026	\$ (6,030)
Soil & Water Testing	\$ 1,000	\$ 83	\$ -	\$ 83	\$ 500	\$ -	\$ 500
Uniforms	\$ 10,000	\$ 833	\$ 528	\$ 305	\$ 4,998	\$ 4,713	\$ 285
Equipment Rental	\$ 2,000	\$ 167	\$ 29	\$ 137	\$ 1,000	\$ 226	\$ 773
Equipment Lease	\$ 187,550	\$ 15,623	\$ 16,855	\$ (1,232)	\$ 93,737	\$ 107,358	\$ (13,620)
Subtotal Grounds Maintenance Expenditures	\$ 1,192,741	\$ 99,355	\$ 90,191	\$ 9,164	\$ 596,132	\$ 540,191	\$ 55,940
Total Operations & Maintenance	\$ 1,805,296	\$ 150,381	\$ 155,183	\$ (4,802)	\$ 902,287	\$ 849,476	\$ 52,811
Total Expenditures	\$ 2,144,839	\$ 178,665	\$ 187,062	\$ (8,397)	\$ 1,071,991	\$ 1,020,769	\$ 51,221
Excess (Deficiency) of Revenues over Expenditures	\$ 147,191		\$ 104,908			\$ 229,895	

Viera East
Community Development District
Golf Course/ Recreation Fund- Operations
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending March 31, 2024

	Adopted Budget	Current Month			Year- to - Date		
		Prorated Budget	Actual	Variance	Prorated Budget	Actual	Variance
		March 2024	March 2024		Thru 03/31/24	Thru 03/31/24	
<i>Other Financing Sources/(Uses):</i>							
Assessments -Recreation Debt Service	\$ 560,250	\$ 46,669	\$ 49,100	\$ 2,431	\$ 280,013	\$ 294,598	\$ 14,585
Interest Income	\$ 1,000	\$ 83	\$ 1,216	\$ 1,133	\$ 500	\$ 7,716	\$ 7,216
Transfer In/(Out)- Capital Reserve	\$ (140,691)	\$ (140,691)	\$ (140,691)	\$ -	\$ (140,691)	\$ (140,691)	\$ -
Interest Expense	\$ (77,750)	\$ (6,477)	\$ (6,479)	\$ (3)	\$ (38,859)	\$ (38,875)	\$ (16)
Principal Expense	\$ (490,000)	\$ (40,817)	\$ (40,833)	\$ (16)	\$ (244,902)	\$ (245,000)	\$ (98)
Total Other Financing Sources/(Uses)	\$ (147,191)	\$ (141,233)	\$ (137,688)	\$ 3,545	\$ (143,940)	\$ (122,253)	\$ 21,687
Net Change in Fund Balance	\$ -	\$ (32,781)			\$ 107,642		
Fund Balance - Beginning	\$ -				\$ 177,732		
Fund Balance - Ending	\$ -				\$ 285,374		

Viera East
Community Development District
Restaurant- Hook and Eagle
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending March 31, 2024

	Adopted Budget	Prorated Budget Thru 03/31/24	Actual Thru 03/31/24	Variance
Revenues:				
Food Sales	\$ 334,093	\$ 167,047	\$ 224,286	\$ 57,240
Snack Sales	\$ 10,000	\$ 5,000	\$ 4,251	\$ (749)
Wine Sales	\$ 31,005	\$ 15,503	\$ 27,040	\$ 11,537
Beer Sales	\$ 179,140	\$ 89,570	\$ 71,583	\$ (17,987)
Beverage Sales	\$ 12,402	\$ 6,201	\$ 3,174	\$ (3,027)
Liquor Sales	\$ 92,220	\$ 46,110	\$ 69,607	\$ 23,497
Miscellaneous Income	\$ -	\$ -	\$ 426	\$ 426
Total Revenues	\$ 658,860	\$ 329,430	\$400,368	\$ 70,938
Expenditures:				
Restaurant Expenditures:				
Restaurant Manager Contract	\$ 65,000	\$ 32,500	\$ 10,833	\$ 21,667
Salaries	\$ 183,610	\$ 91,805	\$ 147,713	\$ (55,908)
Administrative Fee	\$ 8,034	\$ 4,017	\$ 3,316	\$ 701
FICA Expense	\$ 15,217	\$ 7,609	\$ 16,788	\$ (9,179)
Health Insurance	\$ 8,813	\$ 4,407	\$ 6,426	\$ (2,020)
Workers Compensation	\$ 2,336	\$ 1,168	\$ 2,374	\$ (1,206)
Unemployment	\$ 5,750	\$ 2,875	\$ 3,915	\$ (1,040)
Telephone	\$ 5,250	\$ 2,625	\$ 3,190	\$ (565)
Utilities	\$ 10,000	\$ 5,000	\$ 5,266	\$ (266)
Pest Control	\$ 1,200	\$ 600	\$ 571	\$ 29
Merchant Fees	\$ 27,500	\$ 13,750	\$ 11,996	\$ 1,754
Equipment Lease	\$ 1,500	\$ 750	\$ 415	\$ 335
Kitchen Equipment/Supplies	\$ 3,000	\$ 1,500	\$ 3,298	\$ (1,798)
Paper & Plastic Supplies	\$ 10,000	\$ 5,000	\$ 8,512	\$ (3,512)
Operating Supplies	\$ 25,000	\$ 12,500	\$ 6,546	\$ 5,954
First Aid	\$ 500	\$ 250	\$ -	\$ 250
Entertainment	\$ 14,400	\$ 7,200	\$ -	\$ 7,200
Delivery/Gas	\$ 6,000	\$ 3,000	\$ 761	\$ 2,239
Dues & License	\$ 5,000	\$ 2,500	\$ 5,687	\$ (3,187)
Total Restaurant Expenditures	\$ 398,110	\$ 199,055	\$ 237,606	\$ (38,551)
Cost of Goods Sold:				
Food Cost	\$ 132,750	\$ 66,375	\$ 87,038	\$ (20,663)
Snack Cost	\$ 5,000	\$ 2,500	\$ 1,685	\$ 815
Beverage Cost	\$ 16,000	\$ 8,000	\$ 16,029	\$ (8,029)
Beer Cost	\$ 71,000	\$ 35,500	\$ 25,470	\$ 10,030
Wine Cost	\$ 5,000	\$ 2,500	\$ 2,434	\$ 66
Liquor Cost	\$ 31,000	\$ 15,500	\$ 26,808	\$ (11,308)
Total Operations & Maintenance	\$ 260,750	\$ 130,375	\$ 159,464	\$ (29,089)
Total Expenditures	\$ 658,860	\$ 329,430	\$ 397,070	\$ (67,640)
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ 3,297	
Other Financing Sources/(Uses):				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ -		\$ 3,297	
Fund Balance - Beginning	\$ -		\$ -	
Fund Balance - Ending	\$ -		\$ 3,297	

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	\$ 13,579	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,260,231
Golf Course Administrative Services	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,140
Donations for Park Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Income- Farmers Market	\$ -	\$ 3,326	\$ -	\$ -	\$ 215	\$ 325	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,866
Interest Income	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1
Total Revenues	\$ 4,690	\$ 322,340	\$ 885,690	\$ 35,243	\$ 25,681	\$ 18,594	\$ -	\$ 1,292,238					
Expenditures:													
General & Administrative:													
Supervisors Fees	\$ 2,467	\$ 1,467	\$ 1,289	\$ 2,188	\$ 1,946	\$ 1,489	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,846
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	\$ 83	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
Trustee Fees	\$ 467	\$ 467	\$ 467	\$ 467	\$ 467	\$ 467	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,800
Annual Audit	\$ 1,167	\$ 1,167	\$ 1,167	\$ 1,167	\$ 1,167	\$ 1,167	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000
Collection Agent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Management Fees	\$ 9,146	\$ 9,146	\$ 9,146	\$ 9,146	\$ 9,146	\$ 9,146	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,877
Postage	\$ 1	\$ 151	\$ -	\$ 42	\$ 340	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 549
Printing & Binding	\$ 42	\$ 12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54
Insurance- Liability	\$ 760	\$ 760	\$ 760	\$ 760	\$ 760	\$ 760	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,560
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Current Charges	\$ 25	\$ 148	\$ 130	\$ 200	\$ 163	\$ 196	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 862
Office Supplies	\$ 937	\$ -	\$ 62	\$ -	\$ -	\$ 62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,060
Dues & Licenses	\$ -	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Information Technology	\$ 376	\$ 472	\$ 376	\$ 376	\$ 376	\$ 376	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,351
Total General & Administrative	\$ 18,519	\$ 16,470	\$ 13,591	\$ 24,228	\$ 18,648	\$ 13,761	\$ -	\$ 105,215					
Operations & Maintenance													
Operating Expenditures													
Salaries	\$ 13,456	\$ 13,196	\$ 13,621	\$ 13,009	\$ 12,378	\$ 14,828	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,489
Administration Fee	\$ 67	\$ 65	\$ 74	\$ 74	\$ 68	\$ 76	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 424
FICA Expense	\$ 1,029	\$ 1,483	\$ 1,042	\$ 995	\$ 947	\$ 1,134	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,631
Health Insurance	\$ 743	\$ 743	\$ 819	\$ 924	\$ 848	\$ 748	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,824
Workers Compensation	\$ 213	\$ 306	\$ 215	\$ 206	\$ 196	\$ 234	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,370
Unemployment	\$ -	\$ -	\$ 189	\$ 263	\$ 52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 504
Retirement Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Contractual	\$ 550	\$ 550	\$ 746	\$ 429	\$ 575	\$ 601	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,451
Marketing- Lifestyle/Amenities	\$ 7,816	\$ 4,893	\$ 6,358	\$ 5,346	\$ 5,483	\$ 7,370	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,266
Uniforms	\$ 80	\$ 87	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 168
Subtotal Operating Expenditures	\$ 23,954	\$ 21,324	\$ 23,064	\$ 21,247	\$ 20,547	\$ 24,991	\$ -	\$ 135,126					

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	\$ 12,324	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,764
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	\$ 12,324	\$ -	\$ 224,957					
Grounds Maintenance Expenditures													
Salaries	\$ 16,087	\$ 15,773	\$ 16,670	\$ 15,828	\$ 14,981	\$ 18,275	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 97,614
Bonus Program	\$ -	\$ 41,823	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,823
Administrative Fees	\$ 161	\$ 156	\$ 178	\$ 178	\$ 92	\$ 184	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 950
FICA	\$ 1,231	\$ 1,712	\$ 1,275	\$ 1,211	\$ 1,218	\$ 1,398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,045
Health Insurance	\$ 2,016	\$ 2,016	\$ 2,358	\$ 2,408	\$ 2,354	\$ 2,059	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,210
Workers Compensation	\$ 254	\$ 353	\$ 263	\$ 250	\$ 237	\$ 289	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,646
Unemployment	\$ -	\$ -	\$ 132	\$ 664	\$ 269	\$ 144	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,210
Retirement Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 1,096	\$ 1,229	\$ 1,454	\$ 1,229	\$ 1,265	\$ 1,221	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,494
Utilities	\$ 753	\$ 863	\$ 746	\$ 718	\$ 284	\$ 788	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,151
Property Appraiser	\$ -	\$ -	\$ 1,989	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,989
Insurance- Property	\$ 299	\$ 299	\$ 299	\$ 299	\$ 299	\$ 299	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,796
Repairs	\$ 3,281	\$ 1,151	\$ 725	\$ 1,719	\$ 543	\$ 395	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,815
Fuel	\$ 1,625	\$ 762	\$ 1,211	\$ 639	\$ 2,272	\$ 683	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,191
Park Maintenance	\$ 1,800	\$ 1,800	\$ 1,800	\$ 2,954	\$ 1,800	\$ 3,032	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,186
Sidewalk Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Chemicals	\$ -	\$ 172	\$ -	\$ -	\$ -	\$ 577	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 749
Contingencies	\$ 354	\$ 375	\$ 2,376	\$ -	\$ 2,537	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,642
Refuse	\$ 375	\$ 750	\$ 750	\$ 1,125	\$ 1,225	\$ 1,275	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,500
Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uniforms	\$ 321	\$ 482	\$ 321	\$ 241	\$ 364	\$ 219	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,948
Fire Alarm System	\$ -	\$ 1,611	\$ 512	\$ 512	\$ 512	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,146
Rain Bird Pump System	\$ 2,298	\$ 2,298	\$ 2,298	\$ 2,528	\$ 2,528	\$ 2,298	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,250
Park Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bay Hill Flow Way Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Grounds Maintenance Expenditures	\$ 31,951	\$ 73,627	\$ 35,358	\$ 32,503	\$ 32,779	\$ 33,138	\$ -	\$ 239,356					
Total Operations & Maintenance	\$ 68,882	\$ 106,071	\$ 70,372	\$ 164,242	\$ 119,420	\$ 70,452	\$ -	\$ 599,439					
Total Expenditures	\$ 87,401	\$ 122,541	\$ 83,963	\$ 188,469	\$ 138,068	\$ 84,213	\$ -	\$ 704,654					
Excess (Deficiency) of Revenues over Expenditures	\$ (82,711)	\$ 199,799	\$ 801,727	\$ (153,226)	\$ (112,387)	\$ (65,619)	\$ -	\$ 587,584					
Other Financing Sources/Uses:													
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (96,816)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (96,816)
Total Other Financing Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (96,816)	\$ -	\$ (96,816)					
Net Change in Fund Balance	\$ (82,711)	\$ 199,799	\$ 801,727	\$ (153,226)	\$ (112,387)	\$ (162,435)	\$ -	\$ 490,768					

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	5,034	-	-	-	-	-	-	21,820
Member Rounds	304	317	294	254	276	295	-	-	-	-	-	-	1,740
Comp Rounds	32	105	92	105	114	120	-	-	-	-	-	-	568
<i>Revenue per Round</i>													
Paid Rounds	\$35	\$55	\$48	\$48	\$51	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$48
Revenues:													
Greens Fees	\$ 120,432	\$ 135,971	\$ 151,691	\$ 160,657	\$ 228,212	\$ 257,913	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,054,875
Gift Cards- Sales	\$ 404	\$ 119	\$ 7,071	\$ 2,228	\$ 831	\$ 190	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,843
Gift Cards- Usage	\$ (1,507)	\$ (297)	\$ (415)	\$ (2,549)	\$ (1,422)	\$ (1,056)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,245)
Season Advance/Trail Fees	\$ 12,545	\$ 11,527	\$ 8,324	\$ 7,180	\$ 4,052	\$ 2,781	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,410
Associate Memberships	\$ 2,671	\$ 2,632	\$ 1,060	\$ 3,051	\$ 3,161	\$ 2,071	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,646
Driving Range	\$ 6,379	\$ 5,479	\$ 6,785	\$ 7,132	\$ 10,848	\$ 11,353	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,976
Golf Lessons	\$ -	\$ 210	\$ 600	\$ 960	\$ 830	\$ 1,170	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,770
Merchandise Sales	\$ 9,027	\$ 10,121	\$ 12,471	\$ 8,859	\$ 13,275	\$ 16,818	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,571
Assessments -Recreation Operating	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,120
Miscellaneous Income	\$ 239	\$ 1,181	\$ (862)	\$ (202)	\$ 134	\$ (791)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (300)
Total Revenues	\$ 151,709	\$ 168,464	\$ 188,246	\$ 188,835	\$ 261,441	\$ 291,970	\$ -	\$ 1,250,664					
Expenditures:													
General Expenditures:													
Other Contractual Services	\$ 842	\$ 893	\$ 1,039	\$ 722	\$ 1,590	\$ 944	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,030
Telephone	\$ 330	\$ 338	\$ 338	\$ 338	\$ 338	\$ 743	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,425
Utilities	\$ 297	\$ 283	\$ 304	\$ 387	\$ 386	\$ 381	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,038
Repairs & Maintenance	\$ 275	\$ 275	\$ 1,381	\$ 275	\$ 550	\$ 275	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,031
Bank Charges	\$ 3,448	\$ 4,128	\$ 4,196	\$ 5,337	\$ 5,597	\$ 7,403	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,109
Office Supplies	\$ 161	\$ 84	\$ 294	\$ 74	\$ 48	\$ 198	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 859
Operating Supplies	\$ 1,050	\$ 626	\$ 583	\$ 804	\$ 612	\$ 617	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,293
Dues, Licenses & Subscriptions	\$ 1,498	\$ 649	\$ 227	\$ 649	\$ 1,282	\$ 1,577	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,881
Drug Testing- All departments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training, Education & Employee Relations	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600
Contractual Security	\$ -	\$ 344	\$ 344	\$ -	\$ 344	\$ 1,061	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,094
IT Services	\$ 95	\$ 325	\$ 190	\$ 475	\$ 57	\$ 95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,237
Subtotal General Expenditures	\$ 8,596	\$ 7,946	\$ 8,897	\$ 9,061	\$ 10,805	\$ 13,293	\$ -	\$ 58,598					

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	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	300
Dissemination	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	500
Trustee Fees	\$ 342	\$ 342	\$ 342	\$ 342	\$ 342	\$ 342	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,050
Annual Audit	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,500
Golf Course Administrative Services	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	28,140
Insurance	\$ 12,148	\$ 12,148	\$ 12,284	\$ 12,148	\$ 14,049	\$ 12,148	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	74,924
Property Taxes	\$ -	\$ 856	\$ 856	\$ 856	\$ 856	\$ 856	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4,282
Subtotal Administrative Expenditures	\$ 17,730	\$ 18,586	\$ 18,722	\$ 18,586	\$ 20,487	\$ 18,586	\$ -	112,696					
Total General & Administrative	\$ 26,326	\$ 26,531	\$ 27,618	\$ 27,647	\$ 31,292	\$ 31,879	\$ -	171,293					
<u>Operations & Maintenance</u>													
Golf Operations Expenditures													
Salaries	\$ 22,543	\$ 24,181	\$ 23,578	\$ 23,093	\$ 24,604	\$ 31,620	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	149,618
Administrative Fee	\$ 1,078	\$ 1,031	\$ 1,160	\$ 1,218	\$ 1,114	\$ 1,225	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	6,826
FICA Expense	\$ 1,725	\$ 2,516	\$ 1,804	\$ 1,767	\$ 1,882	\$ 2,419	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	12,112
Health Insurance	\$ 725	\$ 1,038	\$ (103)	\$ 458	\$ 784	\$ 687	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,589
Workers Compensation	\$ 356	\$ 207	\$ 241	\$ 365	\$ 389	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,057
Unemployment	\$ 441	\$ 580	\$ 522	\$ 816	\$ 692	\$ 901	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,953
Golf Printing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Utilities	\$ 1,594	\$ 2,038	\$ 1,519	\$ 1,534	\$ 1,534	\$ 1,573	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	9,791
Repairs	\$ 13	\$ 21	\$ 15	\$ 73	\$ -	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	523
Pest Control	\$ 95	\$ 95	\$ 95	\$ 95	\$ 95	\$ 95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	571
Supplies	\$ 1,266	\$ 77	\$ 2,662	\$ 1,463	\$ 3,173	\$ 1,773	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	10,415
Uniforms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Training, Education & Employee Relations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Cart Lease	\$ 6,880	\$ 7,079	\$ 7,035	\$ 7,109	\$ 10,821	\$ 11,711	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	50,635
Cart Maintenance	\$ -	\$ 62	\$ -	\$ 412	\$ 67	\$ 1,043	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,585
Driving Range	\$ -	\$ 1,116	\$ 1,916	\$ -	\$ 613	\$ 233	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,878
Subtotal Operating Expenditures	\$ 36,717	\$ 40,041	\$ 40,445	\$ 38,403	\$ 45,768	\$ 54,178	\$ -	255,552					
Merchandise Sales:													
Cost of Goods Sold	\$ 10,641	\$ 10,625	\$ 12,389	\$ 2,066	\$ 7,198	\$ 10,814	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	53,732
Subtotal Merchandise Sales	\$ 10,641	\$ 10,625	\$ 12,389	\$ 2,066	\$ 7,198	\$ 10,814	\$ -	53,732					

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	\$ 37,228	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 216,742
Administrative Fees	\$ 426	\$ 436	\$ 466	\$ 462	\$ 409	\$ 419	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,616
FICA Expense	\$ 2,685	\$ 3,863	\$ 2,825	\$ 2,813	\$ 2,485	\$ 2,851	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,523
Employee Insurance	\$ 2,485	\$ 2,448	\$ 3,739	\$ 3,978	\$ 3,584	\$ 3,143	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,376
Workers Compensation	\$ 552	\$ 796	\$ 584	\$ 580	\$ 513	\$ 587	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,611
Unemployment	\$ 116	\$ 166	\$ 549	\$ 1,309	\$ 757	\$ 295	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,191
Utilities/Water	\$ 2,379	\$ 2,750	\$ 2,374	\$ 2,181	\$ 2,466	\$ 1,924	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,073
Repairs	\$ 5,396	\$ 5,455	\$ 3,871	\$ 1,627	\$ 2,030	\$ 2,870	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,248
Restaurant Repairs	\$ 665	\$ 1,297	\$ 219	\$ 2,458	\$ 30	\$ 38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,707
Fuel & Oil	\$ 3,654	\$ 1,547	\$ 2,458	\$ 1,298	\$ 3,756	\$ 1,387	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,099
Pest Control	\$ 160	\$ 160	\$ 160	\$ 160	\$ 160	\$ 160	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 959
Irrigation/Drainage	\$ 1,036	\$ 3,927	\$ 92	\$ 520	\$ -	\$ 614	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,189
Sand and Topsoil	\$ -	\$ 1,114	\$ 1,081	\$ 1,246	\$ 1,247	\$ 1,098	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,786
Flower/Mulch	\$ -	\$ 744	\$ 744	\$ 104	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,592
Fertilizer	\$ 12,553	\$ 9,906	\$ 10,157	\$ 9,800	\$ 13,102	\$ 10,736	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,255
Seed/Sod	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trash Removal	\$ 219	\$ -	\$ 219	\$ 219	\$ 439	\$ 219	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,316
Contingency	\$ -	\$ 198	\$ 200	\$ -	\$ 2,283	\$ 3,696	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,376
First Aid	\$ -	\$ 35	\$ -	\$ -	\$ -	\$ 28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63
Operating Supplies	\$ 317	\$ 997	\$ 141	\$ 111	\$ 988	\$ 1,998	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,553
Training	\$ -	\$ 419	\$ -	\$ -	\$ 272	\$ 740	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,432
Janitorial Supplies	\$ -	\$ 114	\$ -	\$ 46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 161
Janitorial Services	\$ 2,593	\$ 2,593	\$ 2,593	\$ 2,749	\$ 2,749	\$ 2,749	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,026
Soil & Water Testing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uniforms	\$ 775	\$ 1,082	\$ 836	\$ 628	\$ 863	\$ 528	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,713
Equipment Rental	\$ 40	\$ 39	\$ 40	\$ 40	\$ 38	\$ 29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 226
Equipment Lease	\$ 17,567	\$ 17,567	\$ 17,806	\$ 17,893	\$ 19,671	\$ 16,855	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 107,358
Subtotal Golf Course Maintenance Expenditures	\$ 88,998	\$ 94,839	\$ 88,563	\$ 87,268	\$ 90,333	\$ 90,191	\$ -	\$ 540,191					
Total Operations & Maintenance	\$ 136,355	\$ 145,505	\$ 141,397	\$ 127,737	\$ 143,299	\$ 155,183	\$ -	\$ 849,476					
Total Expenditures	\$ 162,681	\$ 172,037	\$ 169,015	\$ 155,384	\$ 174,591	\$ 187,062	\$ -	\$ 1,020,769					
Excess (Deficiency) of Revenues over Expenditures	\$ (10,971)	\$ (3,573)	\$ 19,231	\$ 33,451	\$ 86,850	\$ 104,908	\$ -	\$ 229,895					
Other Financing Sources/Uses:													
Assessments -Recreation Debt Service	\$ 49,100	\$ 49,100	\$ 49,100	\$ 49,100	\$ 49,100	\$ 49,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 294,598
Interest Income	\$ 1,260	\$ 1,387	\$ 1,259	\$ 1,299	\$ 1,294	\$ 1,216	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,716
Transfer In/(Out)- Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (140,691)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (140,691)
Interest Expense	\$ (6,479)	\$ (6,479)	\$ (6,479)	\$ (6,479)	\$ (6,479)	\$ (6,479)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (38,875)
Principal Expense	\$ (40,833)	\$ (40,833)	\$ (40,833)	\$ (40,833)	\$ (40,833)	\$ (40,833)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (245,000)
Total Other Financing Sources/Uses	\$ 3,048	\$ 3,174	\$ 3,046	\$ 3,087	\$ 3,081	\$ (137,688)	\$ -	\$ (122,253)					
Net Change in Fund Balance	\$ (7,924)	\$ (399)	\$ 22,277	\$ 36,538	\$ 89,931	\$ (32,781)	\$ -	\$ 107,642					

Viera East
Community Development District
Month to Month- Restaurant

	Oct	Nov	Dec	Jan	Feb	March	April	May	Sept	Total
Revenues:										
Food Sales	\$ 30,168	\$ 27,007	\$ 35,142	\$ 39,160	\$ 43,782	\$ 49,028	\$ -	\$ -	\$ -	\$ 224,286
Snack Sales	\$ 765	\$ 637	\$ 569	\$ 544	\$ 857	\$ 881	\$ -	\$ -	\$ -	\$ 4,251
Beverage Sales	\$ 4,267	\$ 4,159	\$ 4,058	\$ 3,505	\$ 4,970	\$ 6,081	\$ -	\$ -	\$ -	\$ 27,040
Beer Sales	\$ 9,430	\$ 12,331	\$ 8,850	\$ 10,669	\$ 13,869	\$ 16,435	\$ -	\$ -	\$ -	\$ 71,583
Wine Sales	\$ 455	\$ 414	\$ 433	\$ 662	\$ 693	\$ 518	\$ -	\$ -	\$ -	\$ 3,174
Liquor Sales	\$ 8,660	\$ 9,485	\$ 11,600	\$ 11,405	\$ 14,104	\$ 14,353	\$ -	\$ -	\$ -	\$ 69,607
Miscellaneous Income	\$ -	\$ -	\$ -	\$ -	\$ 426	\$ -	\$ -	\$ -	\$ -	\$ 426
Total Revenues	\$ 53,743	\$ 54,032	\$ 60,652	\$ 65,943	\$ 78,701	\$ 87,296	\$ -	\$ -	\$ -	\$ 400,368
Expenditures:										
Restaurant Expenditures										
Restaurant Manager Contract	\$ 5,417	\$ 5,417	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,833
Salaries	\$ 22,639	\$ 21,848	\$ 23,291	\$ 24,997	\$ 24,362	\$ 30,575	\$ -	\$ -	\$ -	\$ 147,713
Administrative Fee	\$ 564	\$ 488	\$ 560	\$ 616	\$ 492	\$ 596	\$ -	\$ -	\$ -	\$ 3,316
FICA Expense	\$ 2,334	\$ 2,783	\$ 2,424	\$ 2,837	\$ 2,849	\$ 3,560	\$ -	\$ -	\$ -	\$ 16,788
Health Insurance	\$ 783	\$ 821	\$ 964	\$ 1,134	\$ 937	\$ 1,788	\$ -	\$ -	\$ -	\$ 6,426
Workers Compensation	\$ 357	\$ 449	\$ 500	\$ 209	\$ 378	\$ 481	\$ -	\$ -	\$ -	\$ 2,374
Unemployment	\$ 279	\$ 260	\$ 631	\$ 1,272	\$ 811	\$ 662	\$ -	\$ -	\$ -	\$ 3,915
Telephone	\$ 1,256	\$ 343	\$ 395	\$ 395	\$ 395	\$ 404	\$ -	\$ -	\$ -	\$ 3,190
Utilities	\$ 1,066	\$ 1,032	\$ 770	\$ 747	\$ 821	\$ 830	\$ -	\$ -	\$ -	\$ 5,266
Pest Control	\$ 95	\$ 95	\$ 95	\$ 95	\$ 95	\$ 95	\$ -	\$ -	\$ -	\$ 571
Merchant Fees	\$ 1,738	\$ 1,563	\$ 1,949	\$ 1,838	\$ 2,305	\$ 2,602	\$ -	\$ -	\$ -	\$ 11,996
Equipment Lease	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ -	\$ -	\$ -	\$ -	\$ 415
Kitchen Equipment/Supplies	\$ -	\$ 247	\$ 331	\$ 845	\$ 1,218	\$ 656	\$ -	\$ -	\$ -	\$ 3,298
Paper & Plastic Supplies	\$ 2,106	\$ 798	\$ 1,932	\$ 797	\$ 1,680	\$ 1,199	\$ -	\$ -	\$ -	\$ 8,512
Operating Supplies	\$ 622	\$ 1,777	\$ 927	\$ 460	\$ 1,236	\$ 1,525	\$ -	\$ -	\$ -	\$ 6,546
First Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Entertainment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Delivery/Gas	\$ 91	\$ 83	\$ 138	\$ 205	\$ 122	\$ 121	\$ -	\$ -	\$ -	\$ 761
Dues & License	\$ 950	\$ 566	\$ 2,351	\$ 565	\$ 684	\$ 569	\$ -	\$ -	\$ -	\$ 5,687
Total Restaurant Expenditures	\$ 40,380	\$ 38,656	\$ 37,342	\$ 37,098	\$ 38,468	\$ 45,662	\$ -	\$ -	\$ -	\$ 237,606
Cost of Goods Sold:										
Food Cost	\$ 10,424	\$ 12,333	\$ 13,556	\$ 15,337	\$ 16,666	\$ 18,721	\$ -	\$ -	\$ -	\$ 87,038
Snack Cost	\$ 169	\$ 197	\$ 219	\$ 215	\$ 346	\$ 539	\$ -	\$ -	\$ -	\$ 1,685
Beverage Cost	\$ 1,846	\$ 4,745	\$ 2,492	\$ 2,369	\$ 2,176	\$ 2,400	\$ -	\$ -	\$ -	\$ 16,029
Beer Cost	\$ 3,781	\$ 2,010	\$ 4,212	\$ 5,117	\$ 5,006	\$ 5,345	\$ -	\$ -	\$ -	\$ 25,470
Wine Cost	\$ 294	\$ 295	\$ 362	\$ 396	\$ 567	\$ 519	\$ -	\$ -	\$ -	\$ 2,434
Liquor Cost	\$ 3,959	\$ 3,941	\$ 4,130	\$ 5,063	\$ 5,437	\$ 4,278	\$ -	\$ -	\$ -	\$ 26,808
Total Cost of Goods Sold	\$ 20,474	\$ 23,521	\$ 24,972	\$ 28,496	\$ 30,199	\$ 31,802	\$ -	\$ -	\$ -	\$ 159,464
Total Expenditures	\$ 60,854	\$ 62,177	\$ 62,314	\$ 65,594	\$ 68,667	\$ 77,465	\$ -	\$ -	\$ -	\$ 397,070
Excess (Deficiency) of Revenues over Expenditures	\$ (7,110)	\$ (8,145)	\$ (1,662)	\$ 349	\$ 10,034	\$ 9,831	\$ -	\$ -	\$ -	\$ 3,297
Other Financing Sources/Uses:										
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (7,110)	\$ (8,145)	\$ (1,662)	\$ 349	\$ 10,034	\$ 9,831	\$ -	\$ -	\$ -	\$ 3,297

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	\$ 16,818	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,571
Total Revenues	\$ 9,027	\$ 10,121	\$ 12,471	\$ 8,859	\$ 13,275	\$ 16,818	\$ -	\$ 70,571					
Expenditures:													
Cost of Goods Sold	\$ 10,641	\$ 10,625	\$ 12,389	\$ 2,066	\$ 7,198	\$ 10,814	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53,732
Total Expenditures	\$ 10,641	\$ 10,625	\$ 12,389	\$ 2,066	\$ 7,198	\$ 10,814	\$ -	\$ 53,732					
Operating Income/ (Loss)	\$ (1,614)	\$ (504)	\$ 83	\$ 6,793	\$ 6,077	\$ 6,004	\$ -	\$ 16,839					

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:	\$287,652
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:	\$240,895
Bonds outstanding - 7/10/20	\$7,685,000
Less: May 1, 2023 Principal	(\$520,625)
Current Bonds Outstanding	\$7,164,375

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%	22.14%	25.09%	100.00%
							O&M Portion	Recreation	2020 Debt Service	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	2024-03	\$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	2024-04	\$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	2024-05	\$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	2024-06	\$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	2024-07	\$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
03/12/24	2024-08	\$26,525.72	(\$268.97)	(\$525.23)	\$0.00	\$25,731.52	\$13,579.04	\$5,696.50	\$6,455.98	\$25,731.52
TOTAL		\$ 2,531,042.95	\$ (99,373.08)	\$ (48,639.18)	\$ 5,037.42	\$ 2,388,068.11	\$ 1,260,231.38	\$ 528,675.99	\$ 599,160.75	\$ 2,388,068.12

91%	Net Percent Collected
\$225,009.06	Balance Remaining to Collect

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

	Actuals			Year to Date		
	3/31/23	3/31/24	Variance	3/31/23	3/31/24	Variance
<i>Revenues:</i>						
Greens Fees	\$ 257,907	\$ 257,913	\$ 6	\$ 1,108,560	\$ 1,054,875	\$ (53,684)
Gift Cards - Sales	\$ 410	\$ 190	\$ (220)	\$ 19,638	\$ 10,843	\$ (8,796)
Gift Cards - Usage	\$ (865)	\$ (1,056)	\$ (191)	\$ (10,919)	\$ (7,245)	\$ 3,674
Season Advance/Trail Fees	\$ 10,912	\$ 2,781	\$ (8,131)	\$ 78,554	\$ 46,410	\$ (32,144)
Associate Memberships	\$ 2,686	\$ 2,071	\$ (615)	\$ 17,143	\$ 14,646	\$ (2,497)
Driving Range	\$ 11,345	\$ 11,353	\$ 8	\$ 53,766	\$ 47,976	\$ (5,791)
Golf Lessons	\$ 595	\$ 1,170	\$ 575	\$ 2,090	\$ 3,770	\$ 1,680
Merchandise Sales	\$ 16,535	\$ 16,818	\$ 283	\$ 66,044	\$ 70,571	\$ 4,526
Special Assessments - Operations	\$ 1,519	\$ 1,520	\$ 1	\$ 9,116	\$ 9,120	\$ 4
Miscellaneous Income	\$ (538)	\$ (791)	\$ (253)	\$ 12,800	\$ (300)	\$ (13,100)
Total Revenues	\$ 300,507	\$ 291,970	\$ (8,537)	\$ 1,356,791	\$ 1,250,664	\$ (106,127)
<i>Expenditures:</i>						
General Expenditures	\$ 13,800	\$ 13,293	\$ (507)	\$ 74,670	\$ 58,598	\$ (16,072)
Administrative	\$ 14,383	\$ 18,586	\$ 4,202	\$ 92,180	\$ 112,696	\$ 20,516
Golf Operations	\$ 42,409	\$ 54,178	\$ 11,769	\$ 226,107	\$ 255,552	\$ 29,446
Merchandise Sales	\$ 17,277	\$ 10,814	\$ (6,463)	\$ 78,737	\$ 53,732	\$ (25,004)
Golf Course Maintenance	\$ 80,637	\$ 90,191	\$ 9,554	\$ 552,773	\$ 540,191	\$ (12,582)
Total Expenditures	\$ 168,506	\$ 187,062	\$ 18,556	\$ 1,024,466	\$ 1,020,769	\$ (3,697)
Operating Income/(Loss)	\$ 132,001	\$ 104,908	\$ (27,094)	\$ 332,325	\$ 229,895	\$ (102,430)

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

	Actuals			Year to Date		
	3/31/23	3/31/24	Variance	3/31/23	3/31/24	Variance
<i>Revenues:</i>						
Food Sales	\$ 39,955	\$ 49,028	\$ 9,073	\$ 149,525	\$ 224,286	\$ 74,762
Snack Sales	\$ 1,030	\$ 881	\$ (149)	\$ 2,777	\$ 4,251	\$ 1,474
Beverage Sales	\$ 616	\$ 6,081	\$ 5,465	\$ 3,011	\$ 27,040	\$ 24,029
Beer Sales	\$ 20,973	\$ 16,435	\$ (4,538)	\$ 88,396	\$ 71,583	\$ (16,813)
Wine Sales	\$ 5,491	\$ 518	\$ (4,974)	\$ 21,355	\$ 3,174	\$ (18,181)
Liquor Sales	\$ 13,251	\$ 14,353	\$ 1,102	\$ 57,930	\$ 69,607	\$ 11,678
Miscellaneous Income	\$ -	\$ -	\$ -	\$ -	\$ 426	\$ 426
Total Revenues	\$ 81,316	\$ 87,296	\$ 5,979	\$ 322,994	\$ 400,368	\$ 77,374
<i>Expenditures:</i>						
General Expenditures	\$ 30,392	\$ 45,662	\$ 15,271	\$ 194,537	\$ 237,606	\$ 43,070
Cost of Goods Sold	\$ 51,616	\$ 31,802	\$ (19,814)	\$ 136,030	\$ 159,464	\$ 23,434
Total Expenditures	\$ 82,008	\$ 77,465	\$ (4,543)	\$ 330,567	\$ 397,070	\$ 66,504
Operating Income/(Loss)	\$ (692)	\$ 9,831	\$ 10,523	\$ (7,573)	\$ 3,297	\$ 10,870

