

*Viera East  
Community Development District*

*Agenda*

*May 23, 2024*

# AGENDA

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

May 16, 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, May 23, 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 April 25, 2024 Board of Supervisors Meeting
5. New Business
  - A. Consideration of Resolution 2024-05 Approving the Fiscal Year 2025 Proposed Budget and Setting Public Hearing to Adopt
  - B. Discussion of Meeting Start Time
6. Old Business
  - A. Action Items List
7. Staff Reports
  - A. General Manager's Report
  - B. District Manager's Report
  - C. Lifestyle/ Marketing Report
  - D. Restaurant Report
8. Treasurer's Report
  - 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, April 25, 2024** at 7:00 p.m. at Faith Lutheran Church, 5550 Faith Drive, Viera, Florida.

Present and constituting a quorum were:

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

Also present were:

Jason Showe	District Manager
Jeremy LeBrun	GMS
Jim Moller	Golf Maintenance Superintendent
Michelle Webb	Lifestyle/Marketing Director
Mary Ann Ferrara	Resident
Jim and Judy Robinson	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 Ms. Yelvington.

**SECOND ORDER OF BUSINESS**

**Pledge of Allegiance**

The Pledge of Allegiance was recited.

**THIRD ORDER OF BUSINESS**

**Public Comment Period**

Mr. Showe: We received one public comment from Mary Ann and we'll give her the floor and three minutes.

Resident (Mary Ann Ferrara, Fawn Ridge): Ron went down and looked at that piece of property that we're putting on Crane Creek Plaza. They are digging past where their property line goes, directly behind the signs that say, "*Wetland.*" They're putting in the shoreline right on the

front entrance of Fawn Ridge. That's number one. Thank you for coming down there, Ron, because they dug up the island in the middle. There are no plants there anymore. They are supposed to put everything back, but at the rate they are going.... Now I understand it's Viera property back there. Well, that explains it, because nobody knows what's going on. Number two, I'm waiting for some good news on my request for the great fountain of Bellagio. So, I'm hoping that we're going to get some good news about that happening, because the man that said he wanted to talk to Jim, is still waiting. So, I don't know if you went there or not.

Mr. Moller: Like I said, we played phone tag before. I reached out for some quotes to get some different kinds of fountains, but I have his contact information.

Resident (Mary Ann Ferrara, Fawn Ridge): Every once in a while, I see that gorgeous picture come on the television of the Bellagio. So, that's what I'm looking for, because that would be a great entrance to us.

Ms. DeVries: No, Bellagio, due to the funding.

Resident (Mary Ann Ferrara, Fawn Ridge): We'll talk about that. I'm willing to contribute, if that needs to happen.

Ms. DeVries: Okay.

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

Ms. DeVries: That's part of our donation program, just like the benches.

Mr. Rysztogi: I do have a question for you, which is not related to that. Could you tell me what Thornbridge's HOA fee is? Do you know?

Resident (Mary Ann Ferrara, Fawn Ridge): \$140, I think.

Mr. Rysztogi: Okay. I'm involved in another issue and I'm trying to get the area HOA fees.

Resident (Mary Ann Ferrara, Fawn Ridge): We pay two; one in January and one in June.

Mr. Rysztogi: When you get a chance. I need it for my records.

Resident (Mary Ann Ferrara, Fawn Ridge): I beg your indulgence, because I will not see you next month. So, I would like to go into the Summer with some good news about the bubbles in the lake. Thank you.

Mr. Dale: Thank you, Mary Ann.

Resident (Mary Ann Ferrara, Fawn Ridge): You're welcome.

Mr. Dale: Jim, actually, just for any of the residents of Fawn Ridge that might be listening to this, I would appreciate after the meeting, if you guys would work through some of the boundary stuff with Mary Ann. But as I understand it, where we have our signs, is roughly from the previous conversation. I can't remember if it's a 20- or 30-foot type swath, which is well in front of our boundary, but it is one of the things that may be upsetting the homeowners there, where our signs aren't where our boundary is.

Mr. Moller: I understand. We went and looked at it before and said that they were on their property. They hadn't encroached on ours yet.

Mr. Showe: The best bet would be for him and his staff to just take a look at it. If you look at the Property Appraiser's site, they will have to go incredibly far back to encroach on CDD property. Obviously, by law, they shouldn't be on anybody else's property but theirs.

Mr. Dale: Right.

Mr. Showe: But beyond that, any debris or cleanup would be code enforcement or Brevard County to handle.

Mr. Dale: Right.

Resident (Mary Ann Ferrara, Fawn Ridge): I know that Fairway Management was contacted, because the overgrowth growth should be cut back. It's been growing and growing.

Mr. Dale: Right.

Resident (Mary Ann Ferrara, Fawn Ridge): For this encroachment, I don't know if they called you, Jim, to come out and cut it.

Mr. Dale: Actually, a portion is ours. I'm kind of breaking our rule here, but given the fact that we don't have much of an audience tonight, we did go out about five, six months ago or so, and did a cutback along Crane Creek Boulevard, if that's what you're talking about.

Resident (Mary Ann Ferrara, Fawn Ridge): It's still further back. It's overgrown immensely.

Mr. Dale: Yeah.

Resident (Mary Ann Ferrara, Fawn Ridge): I think they were there recently putting mulch down.

Mr. Dale: I think that's going to be one of those things, that as time goes by, we'll just have to keep fine tuning it, but they have professional surveyors. They know to the inch, where

that property line is and they had to have gone out and done a site survey prior to doing whatever they're doing there and it has to be a property that they own. We will look at the signs again.

Mr. Showe: And that's not to say that mistakes don't happen. I mean, we catch things from time to time, but they should be fairly close.

Mr. Dale: Right.

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

Mr. Showe: Absolutely.

Mr. Dale: Thanks Mary Ann.

Mr. Showe: Any other audience comments? Hearing none, we can return to the agenda.

**FOURTH ORDER OF BUSINESS**

**Approval of Minutes of the March 28, 2024 Board of Supervisors Meeting**

Mr. Showe: We have the minutes of the March 28<sup>th</sup> meeting. We received some comments from Jennifer and will get those incorporated, just some clarifying comments that we will include in the final. We can either take any other changes at this time or a motion to approve as amended.

On MOTION by Ms. DeVries seconded by Mr. Macheras with all in favor the Minutes of the March 28, 2024 Board of Supervisors Meeting were approved as amended.

**FIFTH ORDER OF BUSINESS**

**New Business**

Mr. Showe: We have no new business.

**SIXTH ORDER OF BUSINESS**

**Old Business**

**A. Action Items List**

Mr. Showe: Under old business, we have the Action Items List. We can go through some of these quickly. The engineer indicated that he has the final map. So, we're working on getting that. We'll make sure to get that out to you guys.

Mr. Dale: Okay.

Mr. Showe: I think that follows in line with the storm response. Regarding the driving range parking, we have the call with the county under their preliminary planning, with all of their comments. We're down to two issues that we're working out with Jim and I and the engineer.



One issue is that the county is requiring that if the drive is longer than 150 feet, it has to be able to accommodate a full turnaround for a fire truck. So, we're going to look to see if we can shorten that to just under 150 feet, to eliminate that concern.

Mr. Dale: Right. You can send them out on the first fairway.

Mr. Showe: I was on the call. If it's 150 feet and 1 inch., the county is going to want that turnaround.

Mr. Dale: If we have to cut a tree down, we will.

Mr. Showe: But the other issue that we have, is where we're accessing right now, appears to be in the City of Rockledge and not Brevard County. So, although the parking lot is in Brevard County, the access point is, because we had to go north with it, it is actually off on Rockledge. It may be as simple as just getting Rockledge's permission to do it. So, once the engineer gets the new plan with the revised under 150 feet strip, then we'll take it from there and just see where it goes.

Mr. Dale: Well, and it may be that we have to move the actual parking area. Again, I want to emphasize it is a parking area. I don't want to call it a parking lot, because all we're looking for is a space for two or three cars. It's just to give the handful of people that are going to ultimately utilize it, a place for them to utilize their facility.

Mr. Showe: So, those are in progress and we're working through those now.

Mr. Dale: I don't mean it's just like you bring it up for well over a year and a half.

Mr. Showe: I'm following up every week. We had a conversation today on it. The call was last Thursday or Friday and we're kind of working through the issues as they were brought up. I think he was able to get the rest of them resolved. It's just those two now.

Mr. Dale: Alright. If we have to adjust the parking area...

Mr. Showe: We've made that clear.

Mr. Dale: And we just move it and people might have to walk an extra 10 feet.

Mr. Showe: Yeah. We have not heard back from the Water Management District, so, at this point I'm going to follow up shortly, if we don't hear anything back from them.

Mr. Dale: We've heard nothing from them.?

Mr. Showe: No.

Mr. Dale: I do want to emphasize for the Board, as we are now in the dry season, this is exactly what we were talking about a couple months ago, where we've already got a problem

with the Bayhill flow way. Jason and I received an email and we kind of worked through it. Jason was great, getting with them. Jim, I think you and ECOR have probably already taken care of the issue where you have it scheduled to be to be taken care of with the fish kill. But the bottom line is there's not enough water in the flow way, because we haven't had enough rain. That is my big concern with allowing an HOA to just tap into our lakes and turn on the sprinklers whenever they want. If we don't have the water there, what does that do to the plant life, to the fish, to the water wildlife, to everything?

Mr. Macheras: Remind me, what does the HOA do now, if we don't tap into that?

Mr. Showe: They're on wells now.

Mr. Macheras: Okay. So, like, for the rest of us that are on reclaimed water, we don't have a second option. So, I'm just kind of curious. The other HOAs, don't have a second option.

Mr. Dale: Right. The second option is your lawn doesn't get watered when it's the dry season. That is what the second option is. That's what happened last year and people wound up with a lot of brown spots and that's just the way it's going to go.

Mr. Macheras: Yeah.

Mr. Showe: So, we're working through that. Like I said, I'll follow up with them, if I don't hear anything soon. I know they move at the speed of government. I know that Jim and Michelle are working on park improvements. I think we were talking about that at the workshop a little bit.

Mr. Dale: Yeah.

Mr. Showe: That's all I have for action items.

## **SEVENTH ORDER OF BUSINESS**

### **Staff Reports**

#### **A. General Manager's Report**

Mr. Dale: Okay. Let's move on to the General Manager's Report.

Mr. Moller: Alright. I'll start with Ed's guys, CDD maintenance. Basically, the fire lines are done. Starting July 1<sup>st</sup>, the guys will be attacking the east side of Wingate, Auburn Lakes and Herons Landing, all along the scrub area habitat.

Mr. Dale: I don't mean to interject, but what was the original schedule that we had?

Mr. Moller: The original schedule had those areas being done first before scrub jay nesting season, but because of the excessive rains that we had in January, we basically postponed

the schedule. A lot of those areas were still too wet when we started and then we ran into scrub jay nesting season. So, we can't really interfere in those areas.

Mr. Dale: Right, because of the State Law.

Mr. Moller: Yeah. So, basically, July 1<sup>st</sup> is when those will be done. The fact that we do fire lines on an annual basis, those fire line areas that were completed this year, there's not enough fuel in those areas to really be detrimental if anything should happen out there.

Mr. Dale: Right. Then the original schedule, as I recall, that was put out, actually had it going into the end of May.

Mr. Moller: I think the schedule ended. The original schedule ended at the beginning of May, but again, those areas have already been completed earlier than normal.

Mr. Dale: But my point is that we are ahead of schedule.

Mr. Moller: Scheduled for the areas that could be cut.

Mr. Dale: Yes and we would have been completely ahead, were it not for the weather.

Mr. Moller: Right.

Mr. Dale: So, when we have people online criticizing, it's not a fair criticism, because you have no control over the weather.

Mr. Moller: Correct.

Ms. DeVries: When it's scrub jay nesting season.

Mr. Moller: Right.

Mr. Dale: Right.

Mr. Macheras: Jim, in the past it wasn't done. Correct?

Mr. Moller: No.

Mr. Macheras: So, we're even doing it more than what had previously been done.

Ms. DeVries: Right. So, it's not that bad.

Mr. Macheras: Right.

Ms. DeVries: It's not totally overgrown because we do it every year now.

Mr. Dale: Right. Now, one comment I would make though, is perhaps it's just a communication issue. We knew it, but apparently some of the people in Auburn Lakes and one person in particular over at Heron's Landing, claims to not have known that it was scrub jet testing season, even though they've been involved with this for three years. Maybe it's something we put in a tickler file, where if for some reason we're not able to get to that by the end of

February, we do a good job with communicating that to those two communities. I actually think we did a fair job with it, but we were only a couple weeks off of that and I know we were still hoping to be able to get in there. You're only talking about a couple of weeks. I'm not upset with anybody, the way the timetable went on this, but it's just something for the Board and for our social media person to keep in mind for next year.

Mr. Moller: Yeah, I mean, even Ed's guys are kind of started. Even when we did start, it was still a little premature, because some of the areas were still a little wet and we did leave some ruts behind some properties with the mower.

Mr. Dale: Well, I hate to tell you what the back of my area looks like. I was in an armor brigade and I know what tank ruts look like and that's what these things look like. It's all over the back area and that was after a month of no rain. These things still were sopping wet after a month.

Mr. Moller: Alright. Next, basically, these guys are kind of still going through the conservation areas and wetlands, treating exotics. I did have a little thing here about the Spring drought season, which we are in now. We can probably anticipate more fish kills as we go. As lake levels lower, basically we lose water. You kind of think of it as when you overstock an aquarium at your house, put too many fish in aquarium, there's almost so much dissolved oxygen that these fish can breathe. So, we kind of lose the fish there. Then once we start getting our Summer rains, you get a thermal immersion. So, as that top level gets hot, your bottom level is still cold, that rain kind of pounds down on it and you get a thermal inversion and actually have less dissolved oxygen at the top, where most of your juvenile fish are. So, I'm just kind of giving everybody a little heads up that there's probably going to be some more to come.

Mr. Showe: I'll note and Jim can tell you too. Sometimes we don't hear about them for days, because people are talking about them, but the information doesn't get to us. So, if for some reason, you hear about a fish kill, even if you think you might have already heard about it, please let us know. ECOR is incredibly responsive. They were out the same day, doing a dissolved oxygen test. They confirmed what the cause was, provided us with a quote to clean up the following day and the fish were gone the next day. By the time we heard about it, they had been dead for about three days. We don't have eyes on every lake at every time. Just as a note, if you hear about them, just make sure that Jim and I know, because, we can get actually it done pretty quick, once we have the information.

Mr. Dale: Absolutely. Thank you. Very good point.

Mr. Moller: Other than that, the guys started doing some cleanup at the park, that little artificial lake underneath the kid's bridge. They started pulling the blue carpet out and the rocks. So, we got that fixed up.

Mr. Dale: Wonderful. What are we going to replace that with?

Mr. Moller: Probably just grass. I'm going to need to bring in a couple of truckloads of sod to repair the kids mounds and things like that.

Mr. Dale: Right. Are we going to put mats on there?

Mr. Moller: Yeah, we're going to try different methods. The plastic mats that we had, we use them on the golf course in a lot of transition areas that have heavy traffic. It's basically just a rubberized mat with hexagon poles in it, that the grass can actually grow up through. Kids being kids, relocate the mats and move them around. So, we're going to try to basically regrade, lay the mats, top dress the mats and put the grass on top of the mats, to try to let their roots tack through the mats. So, we'll see if that works. We'll try that in an area and will also try different areas. Unfortunately, with it being a natural playground, I think something that we're just going to have to anticipate every Spring, is new sod.

Mr. Dale: Right.

Mr. Moller: As far as the upkeep.

Mr. Dale: I think that's good, because the special wear areas just seem to be on the sides. Kids are they're always going to take the shortest route to get to the slide or to whatever it is that they want to be on.

Mr. Moller: Next is golf course maintenance. We just put out bulk fertility throughout the golf course. We also added some wetting agent to our fertigation tanks, to help with water in this dry spot. Dry times, no matter how much water you put out, just doesn't seem to penetrate through, because as the grass dries, it becomes hydrophobic and repels and the water just shoots off. So, a wetting agent kind of helps break the hydrophobic plane, allowing the water to get through. We're starting to see a little bit of green on golf course by applying less water.

Mr. Dale: This is good, because this is the discussion you and I just had about what some of the other greens at some of the other courses look like. In other words, the browning that a lot of the courses are having that we're not having.

Mr. Moller: Yeah, we still have our fair share. The way I've always managed my golf courses, brown is not necessarily a bad thing. The rule of thumb is green is good, but brown is a fast, firm golf course, as long as you're not past the point of desiccation on the turf. But yeah, brown spots here and there is not bad.

Mr. Dale: It sounds like our irrigation system is working very well for us.

Mr. Moller: Yeah, actually a week or two ago, Wes and I were talking and he basically made the comment, that we're growing grass in areas we never had before.

Mr. Dale: The other issue is the pallets that you need to get in. I keep getting emails on this. What hole is it?

Mr. Moller: He did Hole 10 the other week. So, basically last year, I was able to purchase Bermuda Sod from Duda. With all of the construction going on, they ran out. So, they shut down their harvesting, due to the bad weather during the Winter. I was too late to put my order in, but Duda is out again. So, I'm probably going to have to go to a company down south. It's going to cost more for freight, but I think I can piggyback the couple of pallets that we need for the park, with a couple pallets for the golf course. But for right now, I just have Wes and his guys just kind of harvesting a little bit off the back of the driving range. They will cut a couple side strips and take it. I mean it's more steps for the guys, but we have it available.

Mr. Dale: It fixes the area on the two holes that we're getting the complaints about.

Mr. Moller: Yeah. He got Hole 10 the other week, but we still have to do two and there are some other ones out there that we need to get.

Mr. Dale: Okay. Thank you.

Mr. Moller: Next, I have the updated proposal from Landirr. They do have the title, Viera East CDD/Viera East Golf Course. This proposal is based on the attached scope of work which includes the two.

Ms. DeVries: Okay.

Mr. Showe: Let me have the digital, because we'll use that to make the full contract, using the document form they've signed in the past. I don't think that will be an issue, but we'll finalize that.

Mr. Moller: Okay. Again, I'm looking at a start date in August, until the middle of September. We should be done by the end of September. Those two months are pretty much the slowest golf months of the year, so it shouldn't affect too much. Okay. Regarding the financials,

as of yesterday, golf revenue is sitting at \$178,000 for just round revenue. Last year's April total was \$165,000. So, we've already surpassed April's month end totals. Basically, as of the 24<sup>th</sup> of the month, we're ahead of last April by \$38,000 in revenue. Food and beverage of yesterday is sitting at \$64,000. Last year's month total was \$73,000. They're running about \$6,000 ahead of total revenue. For golf ops, we have the Florida State Golf Association (FSGA) amateur event scheduled for May 24<sup>th</sup>. That brings a lot of good amateurs from around the State, to our property to compete.

Mr. Macheras: Is that open to the public?

Mr. Moller: I think you have to be an FSGA member, but yes, it's open to the public.

Mr. Macheras: I mean, to go watch.

Mr. Moller: I don't see why not yet.

Mr. Macheras: I didn't know how that would work.

Ms. DeVries: What we did last year?

Mr. Moller: That was the collegiate tournament. I mean, it's basically like me and you, we're a decent golfer, we sign up and go play. You can watch. I don't know what you will really see.

Mr. Macheras: Is this a tournament where they qualify, they move in to possibly play at a higher level?

Mr. Moller: The FSGA have events all over the State. So, guys will play in different events and they get points depending on how they place. So, then at the end of the season, they will have an overall champion and things like that.

Mr. Macheras: Okay, cool.

Mr. Moller: The other day, *The Viera Voice* did an article on David's upcoming Summer camps. So, that should be published here soon. On May 14<sup>th</sup>, we are hosting 60 second graders from Ralph Williams Elementary. I spoke to one of the teachers. It's kind of like a little fun thing after their week of testing. In our conversation, I asked what they were learning about. She said that they were learning about force of motion. I talked to Dave a little bit about it and we came up with a good plan. We will split the kids in two groups: 30 on the putting green and 30 on the drive range. We'll have Phil, our Assistant Pro hitting golf balls. We can talk about force of motion when two objects meet with opposite force. So, we can talk about that and then the ones on the putting green, we can talk about friction and gravity. We have the stint meter, of how we

measure the green speeds and raising and lower the height of the cut on the green to create more or less friction. So, in the slopes of the greens, the effect of the ball rolling, we'll have them there for about an hour and then at the end, we'll give them some grilled cheese sandwiches, a juice box and some cookies.

Mr. Dale: Michelle, do you have a date and time on this?

Ms. Webb: For what?

Mr. Dale: To coordinate with the media.

Mr. Moller: I was going to call her tomorrow, because I do want to ask Jason, if we have a liability form that she can pass on to the kids and parents. Because I didn't know if we had anything like that.

Ms. Webb: I don't think we do. We do have one for volunteers.

Mr. Showe: You're just inviting members of the public.

Mr. Dale: A school field trip is what it is.

Ms. DeVries: Well and usually the school would have a permission form for the school field trip.

Ms. Webb stated their parents have to sign it.

Mr. Moller: Okay so the school's permission should be sufficient.

Ms. Webb: Yeah.

Mr. Moller: That was the question she asked me.

Mr. Showe: At most, if you want, you can ask them to add the Viera East CDD on as an additional insurer to their policy. Most of them will do that at no charge. You just call your insurance carrier and they will add you on. That would be at the most. So, just ask for them. If they don't, it's a public course. There's no more inherent risk of this than anyone else just being on your course. But I would ask if they could provide you or add the Viera East CDD an additional insurer to their insurance policy and provide you with a copy.

Mr. Moller: Okay.

Mr. Showe: I wouldn't hold it up if they cant.

Mr. Dale: You know where I'm going with this. This is a wonderful story and I think *The Viera Voice* and *Space Coast Daily* would include it.



Ms. Webb: Well, you have to be careful though, because when you're dealing with a school field trip, some kids don't have permission for a photo. So, that means we have to go through all of the files and make sure that the children have permission.

Mr. Dale: Yeah, we're not going through 60 files.

Ms. DeVries: There are good reasons for that.

Ms. Webb: I mean, she might.

Mr. Dale: We could ask them and there could be a negative consent.

Ms. Webb: Well, we can ask.

Mr. Dale: We can ask if anyone of them not have consent.

Ms. Webb: Right. It's a fine line.

Mr. Dale: Let's work it out after the meeting, but you know where I'm going with this.

Ms. Webb: I know where you're going, but you have to be careful, because parents don't like their kids to be in the newspaper.

Mr. Dale: I get it, but this is also a wonderful story for the community.

Ms. Webb: Right. But maybe they will do a small group. You can always take a picture of the back of their heads.

Mr. Dale: Okay.

Ms. Webb: I'll get with her.

Mr. Macheras: As far as the field trips, any field trips that I've ever been on, kids never filled out a form for the place we're going to. It's always just been ours.

Mr. Dale: Right.

Mr. Macheras: I think we just tell the teacher, "Hey, pick out four kids."

Mr. Dale: Then the story tells it. The 60 second graders.

Mr. Macheras: Right.

Ms. Webb: She can come up and take some pictures. We just have to let her know there's a verified line.

Mr. Macheras: List Mr. Russell Braun too, because I'm sure they do a nice story on it.

Mr. Dale: Yeah. From the School Board.

Mr. Macheras: I can go out there and let them know what happens when you don't hit the ball correctly.

Mr. Dale: Maybe our School Board member would like to be out there, too. I don't know.

Mr. Moller: Just like the geeky dad I am, I brought a pack of those cheap spider rings that you see on top of cupcakes or whatnot. So, in one of my spiels with the kids, I'm going to say, "Now that you're here," because she said that there were three teachers and each teacher was going to bring a couple of parents. So, there's going to be parents there, too. Make sure the kids don't get bit by the golf bug. I just give them all a little plastic ring.

Mr. Macheras: Oh, they'll love that.

**i. Discussion of Employee Golf Policy**

Mr. Moller: The last thing that I have for the golf operations, is I gave everybody a copy of the Proposed Employee Golf Privileges Policy, which was revamped. I feel now that we have the right people in place in our golf operations, I don't see it being abused. It's a great benefit for a lot of our employees. I mean, speaking for myself, the reason why I got into this industry was to play free or reduce golf. What this proposes is:

*"Welcome to the Viera East Golf Course family of employees. Viera East provides the following golf privileges for all employees. Viera East extends a complimentary round of golf, 18 holes or less with a cart for a day worked. A 'day' is defined as a workday equal to four more hours. This benefit is earned week to week and does not accrue. Employee golf is first come, first serve after paying guests. No reservations. Playing privileges are always subject to course conditions and availability. Golf privileges are non-transferable. Based on course availability, an employee may play golf during these specific times. During peak season January 1<sup>st</sup> through April 15<sup>th</sup> and holidays, on a space available basis, employees may play golf for a \$22 cart fee before 12:00 p.m. and after 12:00 p.m., for free. During non-peak times, April 16<sup>th</sup> through December 31<sup>st</sup>, employees may play golf for free. Employees receive free range calls and golf shop merchandise. Employees are eligible to receive a cost plus 10% discount on purchases made in the golf shop. The Viera East Golf Course is pleased to extend these privileges and hopes all employees will take full advantage of what is offered. The Viera East Golf Course reserves the right to suspend or revoke any or all privileges due to an abuse, misuse, or failure to comply with the employee Code of Conduct. Employee privileges may be affected by performance based corrective actions as well."*

Mr. Macheras: Did you get any input from anybody else on the staff? I'm just curious.

Mr. Moller: I got a little bit from some of the pro shop employees.

Mr. Macheras: Alright.

Mr. Moller: It seemed very well received. It was fair.

Mr. Macheras: That's what I was curious about.

Mr. Moller: A lot of the courses I've been at, this is always a food cutter of what other courses do.

Ms. DeVries: Yeah, thank you for addressing my suggestion. It should be commensurate with the amount of work that they do. Like, you can't work for an hour and then golf the rest of the week for free.

Mr. Moller: Right.

Ms. DeVries: So, I see that and that is good. We had some issues with the reservations a long, long time ago, where a friend would make a reservation and then they would cancel it at the last minute and then the employee would walk on because space was available.

Mr. Moller: That's where the last paragraph comes in.

Ms. DeVries: Okay.

Mr. Moller: If employees are caught doing that, then their playing privileges will be revoked.

Ms. DeVries: Okay.

Mr. Dale: I just want to expound on it a little further. I like what I see. When we communicate it, I don't know if this is what we're giving to the employees or whatever, but the space available is what I would like to see, especially communicated. Make that crystal clear.

Mr. Moller: That's why they're in bold.

Mr. Dale: So, that's all good.

Ms. DeVries: Reservations. We see that.

Mr. Dale: I don't know that you were really tuned into this, when the Board changed a few years ago, but I recall, because I've been going through the tee sheets from January to March, and that's where I estimate there was tens of thousands of dollars on an annual basis that the program had been abused by. You're well aware of that. I know all of that and everything. It's great that we have this and it's in writing, but I do think that there needs to be some form of spot checking, I guess, is the way I would put this. So, one of the things I would ask, is that you email it to the Board Members. I'm thinking maybe the way we could start this, is if we can get the tee sheets from January to March, email a digital copy to the Board Members and let us

peruse it for those who want to look at it and see if there are any anomalies. That's what I found four years ago. It was the same names popping up for the 7:00 a.m. or 8:00 a.m. tee times and I said, "*Oh, my God, no wonder we're not making any money.*" So that's my ask. Let's start with this past January to March. Give us a digital copy and if there's anybody else that you think should be on there, I can't think of why anybody else would need to be on there, maybe the Greens Superintendent, which is you, but you know what I mean. Wes is who I'm thinking about. Something along those lines. It's just nice having checks and balances, is what I'm getting at. Everybody knows that at any possible time, a Board Member will say, "*Well, can we get March to April?*" It keeps people honest.

Ms. DeVries: So, what is the process or system that you use to keep track of the rounds that they have earned.

Mr. Moller: David makes the schedule and knows how many people. He will be checking on the tee sheet to make sure that employee X isn't working two shifts and playing four times a week.

Ms. DeVries: So, they don't get a token.

Mr. Moller: That's too hard.

Ms. DeVries: And there's nothing in this computer system.

Mr. Moller: No. Honestly, like I prefaced it, I think, with who we have leading everything, I think there's enough respect on both sides, everyone knows that there will be consequences if it's broken. It'll almost self-police itself.

Ms. DeVries: Okay.

Mr. Dale: Does this go for all employees, of which the restaurant are employees?

Mr. Moller: Yes. Restaurant, golf, maintenance, CDD employees, golf, everybody.

Ms. DeVries: Okay.

Mr. Dale: If we could, we had a former manager, that liked to be out there multiple times a week. The part that you just shared, is limited. You get to spend half of the week out there.

Mr. Macheras: I have two questions. I'm just curious. How many employees are there?

Mr. Moller: We're in the 60 range with part and full-time employees.

Mr. Macheras: When we look at these tee sheets, how do I know who an employee is? Is there some separate marking on there so that I know what I'm looking at?

Mr. Moller: Right. We have an employee button in the POS system.

Mr. Macheras: Okay.

Mr. Moller: Which logs them in as an employee paying a cart fee or an employee paying for an afternoon for free.

Mr. Macheras: Okay.

Mr. Moller: Switching to clubhouse facilities, I know I talked about making the old area that used to be a scoreboard, dry storage. I had a couple quotes for roll up doors. I wasn't really too thrilled with talking to the roll up guys. We'll probably wind up losing square footage inside there in order to get the roll up barrel, to be able to not be seen and be inside. We can keep the same square footage of the roll up barrels on the outside, but that's going to just look very industrial and is not going to fit. I talked to one guy and he referred me to a roll up hurricane shutter. I have a couple pamphlets. He was actually here today at the last minute.

Mr. Dale: They did my house. It probably looks like my screen.

Mr. Moller: Pretty much like that, where it just has the housing box where the whole system just kind of rolls up.

Mr. Macheras: It would be on the outside of that.

Mr. Moller: It will be right inside, kind of where you have that header and down, so it won't lose any interior square footage.

Mr. Macheras: Okay.

Mr. Dale: Then it rolls out the back.

Mr. Moller: In other words, it rolls all the way up into the container box.

Mr. Dale: Right. But the containment box where it comes out, is the back end. Do you see what I'm saying?

Mr. Moller: Right.

Mr. Dale: The containment box is 6 inches.

Mr. Moller: Then it will basically have an electric motor with a key. So, if the restaurant staff needs to get something, they put the key in, turn it, it opens, they grab their stuff, turn the key, it closes and away they go.

Mr. Dale: I do want to focus on electric motors like that, because now after we put up our weather shields, I'm not happy about that, it's water under the bridge, but we have employees that aren't able to lift those. Everything needs to have a motor on them.

Mr. Moller: Right.

Mr. Dale: The motors aren't that expensive, is what I found out after the fact.

Mr. Moller: No, the whole unit, excluding shelving and things like that, is about \$6,500. I don't think this is really a Board decision, because it's more of an operational matter. I'm just bringing this to the Board's attention.

Mr. Dale: It's the cost. It is under your spending authority.

Mr. Moller: I can basically split it up from now until the end of the fiscal year.

Mr. Dale: Did we have any more golf course left over for the bond?

Mr. Showe: There's some left.

Mr. Dale: I'm not talking about the money that we were going to put into the park, because I think we still have about \$40,000 or \$50,000, which I want to dedicate to the park.

Mr. Showe: Yeah, I think there's a little bit left outside of that.

Ms. DeVries: That could be a capital improvement.

Mr. Moller: It's definitely a capital improvement.

Ms. DeVries: Okay.

Mr. Macheras: Jim. So, if I go into the pro shop, it's that little area on the right that's indented.

Mr. Moller: Yeah.

Mr. Showe: There's \$143,000 of cash there.

Ms. DeVries: So, we could do it out of the bond funds.

Mr. Showe: Out of the Capital Projects Fund, we have \$67,000. We do have some that's due to get paid back. So, there would be about \$25,000 left.

Mr. Dale: I think the park was more like \$50,000, if I'm not mistaken.

Mr. Showe: Well, there's \$67 total.

Mr. Dale: I would suggest to the Board that we do it on the bond.

Ms. DeVries: I would agree. We still have the money left to do the park, if we do that and it's a capital improvement, so, yeah. The space is very much needed.

Mr. Macheras: Is there any plan on the inside? Are you going to place shelves or something?

Mr. Moller: Yeah, I was just going to basically just get kind of like the heavy grade wire shelving. There's enough room to put a small shelf on the one side and then we'll probably have two shelves on the back wall.

Mr. Macheras: Yeah.

Mr. Moller: I want to say a pallet, but it won't be a full pallet.

Mr. Macheras: Right.

Mr. Moller: This way, if they received a shipment in a box, they don't want to break the box open. They can just put the box there and stack it without actually putting the inventory on the shelves. You will have options.

Mr. Dale: I would recommend all of the expenses for that as we can. Wire shelving isn't going to be more expensive than that. So, shovel it all on.

Mr. Moller: I understand. Alright, so that's all I have with that. Next is the restaurant.

Ms. DeVries: Before that, can I ask one question.

Mr. Moller: Yes.

Ms. DeVries: How did David and Phillip do at the North Florida PPA?

Mr. Moller: I refused to answer that question.

Ms. DeVries: Okay. Never mind.

Mr. Moller: Not very well.

Ms. DeVries: Okay. Sorry.

Mr. Moller: Actually, I did better. We finished second.

Ms. DeVries: Oh, well, the second sounds awesome. The second sounds good. Did we get any pictures?

Mr. Moller: No.

Ms. DeVries: I'm asking for a friend.

Mr. Moller: Actually, the course I played at, I'm not going to say the name, it was in Northern Florida. It was private golf course. I was surprised by the amount of dead turf on the greens.

Ms. DeVries: Wow. Okay. Alright. Moving on to the restaurant.

Mr. Moller: All right, restaurant. So, in my conversations with Jen, and we had conversations with beer sales and trying to figure out what's going on, we went into the Toast POS System and noticed on the wing night menu, we have bud light can specials and the Pabst Blue Ribbon (PBR) can specials. Those in Toast were not assigned a category. They were actually in what is called a no sales category. I know in the past, anything, no sales were basically food. Like, if Jamie does a catering, that's kind of where it went, which I'm going to

straighten all that up. Because even if it's a catering event, it still needs to go to food. We shouldn't have a no sales category. As of the first of this fiscal year, that totals about \$39,000.

Ms. DeVries: Oh.

Mr. Moller: Of stuff that doesn't have a category.

Ms. DeVries: And when it doesn't have a category, does it not appear on our report?

Mr. Moller: Hannah puts it into food.

Ms. DeVries: She puts it into food. Okay, so if we look at the numbers, the food might be too high.

Mr. Moller: Right.

Ms. DeVries: And that's why the beer and the wine are too low.

Mr. Moller: Right. So, basically, every can of bud light and every can of PBR that we've sold on wing night, is not going to beer.

Mr. Macheras: What else is in that category? I'm just curious. If you take the beer out, what else would be in there?

Mr. Moller: The only one was the whiskey special and that was a no category. So, that's now assigned to liquor.

Mr. Macheras: So that stuff has moved out and it kind of reminds me of the old days where we used to have 999 codes and it kind of left you open to a lot of stuff. So, if that stuff comes out, then as of now, there's nothing else that needs to go in there, because everything has its own place.

Mr. Moller: Right.

Mr. Macheras: Okay.

Mr. Moller: There were some other minor things. Like I noticed on the beverage cart, food was unassigned. It goes on our snack. That wasn't that big a deal, but it just wasn't assigned right.

Mr. Macheras: Okay.

Mr. Moller: So, we cleaned up a lot of that over the last week. I don't think that was the biggest issue that with the reduction in beer sales.

Mr. Dale: That's a huge chunk of it.

Ms. DeVries: That is a huge chunk of it. Our food sales were, like, \$57,000 over budget.

Mr. Macheras: That's what I was wondering.



Ms. DeVries: If we put all that back into the places that they're supposed to be, then, you know, it pulls things...

Mr. Dale: It pulls things back into alignment.

Ms. DeVries: Yeah. Right. Okay.

Mr. Dale: Are you going to talk about the coolers too?

Mr. Moller: So, I did the last three years of beer sales. This year is doing better than two years ago, but it kind of mirrors each other. Last year, doesn't seem to fit. In February of 2022, there was \$13,000 in beer sales. This year was \$14,000. Last year was \$17,500. March of the first year was \$13,400. This year was \$16,400. Last year was \$21,000. It just doesn't seem like last year's beer reporting was on point.

Ms. DeVries: Was that Toast or was that a prior system?

Mr. Moller: That was Toast.

Mr. Dale: It was the prior manager.

Ms. DeVries: Okay.

Mr. Moller: I'm not saying anything, but what I found as easy it was to change what bucket you can drop different items into, I don't know.

Ms. DeVries: Yeah. Okay.

Mr. Moller: Because I know I've been talking to Jen, she's like, "*We're selling a ton of beer and I don't understand why it's so much less than last year.*"

Ms. DeVries: Well, and I think once we get the bucket straightened out, we'll see where we land.

Mr. Macheras: Last year seems to be the anomaly.

Mr. Moller: Yes, but we only have three years of data. We don't have anything before that.

Mr. Macheras: Right.

Mr. Dale: It sounds like we're getting a good handle on it.

Mr. Moller: So cooler. So, I came to the conclusion. They were supposed to start today, but they got busy at times. So, I had Pete buy blackout film for the cooler that's sitting in the restaurant right now. In the reach in cooler behind the bar, right now, they have chilled glasses. They have miscellaneous cold liquors and juice mixers. So, underneath the beer kegs, there are bottles of wine and dressings and whatnot. So, we're going to take the chilled glasses underneath

tap beer cooler, where they need to be anyway. In that outside cooler, we're going to block out the window so you can't see in it and that's where we're going to keep the bottles of wine. They're going to keep the dressings and things like that, some backup juices, so they're not storing spaces. So, in that reach in pool or behind the bar, that's where all the beer is going to go. I tried the chime system on the doors, so they can hear them open and close. We tried to lock them, but the locks were broken. So, the beer has to not be in there.

Ms. DeVries: Right.

Mr. Moller: In the restaurant for self-serve.

Mr. Dale: They were literally broken.

Mr. Moller: Yeah. So that cooler will stay there for now, because we really don't have any other spot to put it. Then hopefully, once we get this dry storage area, maybe we can freeze something else in the back of the kitchen. I don't have high hopes for that, but maybe we could slide that cooler off of the dining room floor.

Ms. DeVries: Are we talking about blacking out the cooler that's in the restaurant?

Mr. Macheras: Yeah.

Mr. Moller: Where the beer is now.

Ms. DeVries: So, they won't think it's like, grab and go for them.

Mr. Dale: Right.

Mr. Moller: The doors will be locked.

Ms. DeVries: Okay.

Mr. Moller: But this way, no one wants to see a cooler with dressings and things in it.

Mr. Dale: Right. But we have a storage issue and that keeps storage available for us. That's pretty smart.

Ms. DeVries: Yeah. I like that blackout idea and put dressings up there. Things people don't care about as much.

Mr. Dale: Right. I don't want the green goddess.

Mr. Moller: Other than that, I just have some miscellaneous stuff. I have something that I want to talk to you about after meeting about an it proposal, which is basically the same proposal.

Mr. Showe: Okay.

Mr. Moller: Regarding the job descriptions, I have course maintenance done. I have golf operations done. In the back office, is myself, Inez old position and Lacey's new position and Pete's, they're done. I have food and beverage halfway done and I still need to do Ed's CDD guys. I was just trying to get that done.

Ms. DeVries: You can send me what you have if you want.

Mr. Moller: Yeah. Okay. Good. Then this is just a first reminder for my vacation on May 27<sup>th</sup> through June 7<sup>th</sup>.

Ms. DeVries: Okay.

Mr. Moller: I will be in Denmark, visiting my wife's family.

Ms. DeVries: Okay.

Mr. Dale: Who is in charge while you're gone?

Ms. DeVries: You are Rob.

Mr. Moller: Every department head will be in charge of their department.

Ms. Dale: We are joking.

Mr. Moller: Any issues concerning the CDD, Lacey will field to either Jason or to the department that it falls under.

Mr. Macheras: Do I call Rob for a tee time or not?

Mr. Dale: Why not. Everybody else emails me and calls me.

Mr. Macheras: Remind the young ladies, is it Lacey?

Mr. Moller: Lacey.

Mr. Macheras: She has all of the numbers that she needs to have as far as phones.

Mr. Moller: Yes. That's all I have, unless you have more questions.

Mr. Dale: I do. Just one. I know we've reviewed this and everything, but it's been a while. Why do we have Golf Now? I know we've got the super scaled down version. I guess my question is, do we still need it?

Mr. Moller: It still gives us that online presence.

Mr. Dale: What does it do for us and what are the pros and the cons? That's what I'm looking for.

Mr. Moller: Like I said, number one is online presence. It's kind of like Travelocity. If you don't live in Brevard county or any of our surrounding areas and you're coming to the Space Coast, first thing, if I'm a golfer, I'm going to Golf Now.

Mr. Dale: Right.

Mr. Moller: I'm going to see what golf courses are around there and if you're not on Golf Now, you're not capturing that golfer.

Mr. Dale: Okay. We don't really make anything. We only give them two tee times per day or eight rounds.

Mr. Moller: Yeah.

Mr. Dale: Okay.

Mr. Moller: Before it was 16.

Mr. Dale: Yeah. Alright.

Mr. Macheras: To give you an idea, when I travel, I'll go to Priceline® and see who's got the cheapest prices, and then I'll go to that website. Well, for a while, I wouldn't see Southwest and I assumed that they didn't fly there. They do, but they're just not on that site.

Mr. Dale: Right.

Mr. Macheras: And it takes that out of my mind, that, "*Oh, wait, let me check them individually.*" So, I see what you're saying. I might just think, maybe it's a club or something, so I can't get a tee time there.

Mr. Dale: That it kind of segues into then my follow up question. If the two tee times that are on for whatever Saturday I'm looking to book it for, aren't available, how do they know? Does the Golf Now system farm them over to our site that allows them to book at a non-Golf Now?

Mr. Moller: So, every rate on Golf Now, with the exception of the two hot deals, are our rack rates.

Mr. Dale: Yeah.

Mr. Moller: We do not have a pay system. There's really no benefit for them to book on Golf Now, other than if they can capture the two hot deals. If they book on Golf Now, all they've done is basically just reserve the tee time.

Mr. Dale: Right.

Mr. Moller: Then they come to the course and pay us.

Mr. Dale: Okay.

Mr. Macheras: But to answer Rob's question, if I go on there and those hot deals are gone, I'll still see Viera Golf Course.

Mr. Moller: You'll still see the 10:00 a.m. tee time.

Mr. Dale: And that's where I'm going with it.

Mr. Moller: The two hot deals that we gave them, are right before the change of rates.

Mr. Dale: Right.

Mr. Moller: So, people are going to usually wait five minutes anyway and just get the cheaper rate.

Mr. Dale: Right.

Mr. Moller: So, we're not really losing anything there.

Mr. Dale: Got it. Okay. That's kind of where I'm getting at. I'm just refreshing myself with the way we used to have it, when we were giving away so much. Michelle and I were talking about this on the way over, and she was like, *"You don't remember this part?"* And I was like, *"Actually, I didn't remember that part, but that was pretty cool."* But the, even the CDD site was farming some of the stuff over to Golf Now. I just want to make sure that we're capturing all of our money, which I believe we are, because our revenues are way up.

Mr. Moller: Yeah, Golf Now does not take any payments other than the two hot deals, which we don't get any of that anyway.

Mr. Dale: Okay. Alright. That was my only other question. We did restaurant. So, let's go into the Employee Golf Policy. I don't believe there needs to be a Board vote on that. That's the General Manager's Rule.

Mr. Showe: I think he's looking for any opposition to it.

Mr. Dale: Right. So, I just want to clarify, does anyone have any issue with it?

Mr. Rysztogi: I think it looks good.

Ms. DeVries: Yeah, it looks good.

Mr. Dale: Okay, then you have a consensus from the Board to implement it.

Ms. DeVries: And we will monitor it.

Mr. Dale: Thank you, Jim, for putting that together.

## **B. District Manager's Report**

### **i. Discussion of May 7<sup>th</sup> Workshop**

Mr. Dale: The May 7 restaurant workshop. Jason, if you could touch on that.

Mr. Showe: Obviously, the Board at the last meeting indicated they were interested in having a workshop strictly on the Hook & Eagle restaurant and the operations and just kind of

talking to staff. Jim indicated that they likely can't make a Thursday meeting. So, this day seemed to work for them. We did circulate an email to the Board to make sure we could have a quorum. So, we do have a quorum available for May 7<sup>th</sup>. Due to advertising time, we pretty much would need the Board to authorize that meeting this evening, because we need to get it advertised as soon as possible. It has to be advertised seven days in advance of the meeting to make it a qualified Board meeting or any meeting of the CDD. So, if that's still the intent of the Board, we would just like to have a motion to approve that May 7<sup>th</sup> workshop at 7:00 p.m. at the Hook & Eagle. I actually have a meeting at 4:00 p.m. in Orlando that day, so Jeremy's going to be here as backup, just in case traffic slows me down in getting here. But what we can also do is just put a sign on this door just directing people over there just in case. So, we would need a motion from the Board to approve that workshop for May 7<sup>th</sup> at 7:00 p.m.

On MOTION by Mr. Macheras seconded by Mr. Rysztogi with all in favor the scheduling of a workshop for May 7, 2024 at Hook & Eagle was approved.
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Mr. Rysztogi: I have a comment. The funny part of this is, tonight is my last Thursday, as they are moving me to Tuesdays.

Mr. Dale: I knew you were going to say that. It is a workshop and it's just something that I wish we had done last year as we headed into budget season.

Mr. Rysztogi: It's fine. I just thought it was funny.

Ms. DeVries: Now, is it moved or is it two meetings?

Mr. Showe: We have kept them both. So, this is just adding the additional meeting. What I figure, is at that meeting on the 7<sup>th</sup>, if you guys decide that you don't want the workshop, we can certainly cancel it. It's really up to the Board. We always find it better to keep them on the schedule. If you cancel it now, you can't have it. If you just want to just focus on the restaurant and do the other business on the 9<sup>th</sup>, you can certainly do that or if you guys want to tap out after the 7<sup>th</sup> and not have another night meeting that week, you can do that too. But you can figure that out at that meeting.

Mr. Dale: I don't want to commit, like Jason said at this point, but my intent, I think, is if we can knock it all out on that Tuesday, I'm not a meeting happy kind of guy.

Ms. DeVries: Yeah. Okay.

**ii. Review Process for General Manager**

Mr. Dale: Review process for the General Manager. Jason and I have had a few discussions on this. Jim has officially been in his position for an entire year and as with any other employee, they deserve feedback. He deserves feedback and comments and a look as to whether or not there should be any sort of salary increase for the work that he's done. So, Jason, why don't you share some of the things that we talked about?

Mr. Showe: Sure. So, in the past, the kind of process that the Board chose to go through was, we would send out, which we edited slightly from the past document, which you have in front of you, a document to every Board member. Typically, you give them a week or two to complete it. You could turn it all into me, I would compile them all and then the Chair would take all that information and just meet with Jim one on one.

Mr. Dale: It doesn't have to be the Chair. It's whoever the Board would designate.

Mr. Showe: Correct. That's the process that it was at that point.

Mr. Dale: Right.

Mr. Showe: It can be anyone, but they would take all of the feedback. We can compile it into one document and then whoever the designee is, would go chair that with Jim and also work on what might be an appropriate raise, considering the feedback that was received.

Mr. Dale: So, what I'm looking for from the Board, is this is just the initial dart that we threw, in terms of how we've done it in the past. We are throwing this out as a suggestion. Nothing is etched in stone. If Board members would have a different type of process that they would like to discuss, please, by all means, share. We're open minded, but essentially the intent would be, we're going to designate a person, like Jason said, to meet with Jim. We're all going to digitally, going to email this back to Jason and then all that gets compiled. Then whoever is the person that goes and sits down with Jim, we talk about that. I believe we also probably should set some parameters of percentage that we would be looking at, a range of numbers. If everybody sends back ones on a scale of one to five, then the likelihood of an increase, is not going to happen. But if everybody sends back fives, then that's going to indicate that he did a superlative job and we should increase his salary.

Mr. Macheras: Let me ask you this. Is this the form, tentatively, that we're all going to be filling out?

Mr. Dale: Yes.

Mr. Macheras: Okay. I guess, and I don't know about everybody else, because I might not be familiar with everything, could I just put N/A or leave a blank?

Ms. DeVries: Sure.

Mr. Showe: What we also do, I included as part of your agenda tonight as well, his contract, which has the job description in it. It pretty much mirrors what you have on here.

Mr. Macheras: Okay.

Mr. Showe: But certainly, yeah, if you don't have any information, N/A is appropriate.

Mr. Macheras: I don't know if this is putting the horse before the cart or before the horse, as far as like, with me being one of the newer members, Jim presents something like what his accomplishments or what his things were that year. I see something on the back about trainings. I just didn't know if that was something in the past that might be good to look at first.

Mr. Dale: Funny you ask that, because that was that is a discussion Jim and I had earlier in the week and I asked him to put something like that together for the Board. Should suggestions on how that should be communicated to the Board be via email?

Mr. Showe: It looks like he might have it right there.

Mr. Moller: I don't know if it's everything, but it's what I can think of.

Mr. Showe: He can certainly hand it out or alternatively, he could email it to me and I can email it to the Board.

Mr. Dale: Let me ask, are you comfortable discussing that at a Board meeting?

Mr. Moller: There's nothing that's on here that we haven't talked about at a Board meeting.

Mr. Dale: Then let's talk about it. Let's throw it out.

Mr. Moller: This is what I put together. I just broke it out into the following categories:

**1. Leadership:**

- Identified and addressed staffing challenges within the golf operation team.
- Successfully recruited a new golf professional, fostering a culture of fiscal responsibility and customer centric service.



- Recognized and promoted existing food and beverage staff to lead the department, continuously enhancing food and beverage operations through regular consultations with the managers.
- Cultivated a positive workplace environment, emphasizing an open-door policy for all employees, currently developing comprehensive job descriptions for the entire operation.
- Introduced and implemented new procedures to enhance operational efficiency, including tee time policies, scheduling improvements, and inventory management measures.

**2. Financial Management:**

- Maintained positive revenue streams while effectively managing expenses in a volatile economic environment.
- Reduced overall operations by assuming the role of Agronomist for the golf maintenance staff.
- Designed a new rate structure for the Spring season, resulting in increased round revenue during May.

Mr. Dale: For overall operations, are we talking about the expense?

Mr. Moller: Correct.

Mr. Dale: So, if we could clarify on that. In other words, you saved us approximately how much by being the Agronomist?

Mr. Moller: Probably \$30,000 for the year.

Mr. Dale: Okay.

Mr. Moller: That number goes higher every time.

Mr. Dale: Maybe throw that number in there, because that's a data point that's measurable.

**3. Project Management:**

- Enhanced the putting green and dry range tee, optimizing surface area and playability to boost potential revenues.

- Supervised the installation of the new golf course irrigation systems, improved turf grass plan conditions, ensuring more consistent day to day quality.

Ms. DeVries: Jim it looks good. The things that stands out to me is as a General Manager, you're also not just responsible for the golf course, but you're also responsible for the dog park.

Mr. Dale: He has several jobs.

Ms. DeVries: You're responsible for Woodside Park, all of the fire line, all the CDD. So, I'd like to see some things in here that relate to that part of your job as well.

Mr. Moller: To me that was more of a job description, because most of the stuff on the park had already been done. So, it's basically just taking over operations. It's not really an achievement.

Ms. DeVries: Yeah.

Mr. Dale: Well, I would beg to differ. I look at the condition of those dog hills now. That was a nice touch.

Ms. DeVries: Well, and the fire lines, you know, we've had these conversations about maintaining the fire lines every year and that type of thing.

Mr. Dale: Right. And you finished that ahead of schedule.

Mr. Moller: Well, the guys did.

Mr. Dale: You're in charge. We aren't going to be yelling at the guys if it doesn't get done. The other measurable, and I don't know how quite to put this, but I get that we don't have complete control over expenses, because of the economy. However, the revenues every year, to my knowledge, have gone up every year and they went up again this year and that is something you do have control over. Maybe quantify that somehow, is what I'm looking for.

Mr. Moller: Okay.

Mr. Rysztogi: What are we talking about when you're talking percentages of an increase?

Mr. Dale: Do you mean on expenses?

Mr. Rysztogi: No.

Ms. DeVries: His salary.

Mr. Dale: You tell me.

Ms. DeVries: That's what we have to decide.

Mr. Dale: That's what we have to figure out. I'm not being facetious with that. I'm looking for feedback.

Mr. Rysztogi: The economy's so crazy right now, it's hard to be fair.

Mr. Dale: Right.

Mr. Rysztogi: I don't know other golf courses and other comparables.

Mr. Moller: There isn't any.

Mr. Dale: Well, and then the other part that I would bring up also, is we started, Jim, at the previous course managers salary.

Mr. Rysztogi: We added all of these other jobs.

Mr. Dale: Yeah, we, we got away with no salary increase for a year, for a two-year period, effectively because of the transition there.

Mr. Rysztogi: When you're talking about all of his duties and responsibilities, I have no dispute with that. It's just in my mind, I don't know what we're talking in percentages.

Mr. Dale: How does 4% to 7% sound?

Mr. Rysztogi: It's a number. It's more than I knew 2 seconds ago.

Ms. DeVries: In the corporate world, somebody who's not doing real, well might get 1% or 2% or zero, and someone who's doing really well might get 3% or even 4%. But that's corporate. And I'm not really seeing, even with the inflation, those raises exceed that in the corporate world, unfortunately, because I don't think they're really keeping up.

Mr. Dale: They're not.

Ms. DeVries: Right.

Mr. Dale: Which is why.

Ms. DeVries: That's another topic.

Mr. Rysztogi: That was what my concern was. What percentage were we talking about? 5%, 10%, 15% or 20%.

Ms. DeVries: No, we're talking in the single digits.

Mr. Rysztogi: Okay.

Ms. DeVries: That's an easy way to put it, single digits.

Mr. Rysztogi: Okay. That gives me a ballpark.

Ms. DeVries: Okay.

Mr. Dale: Bill, throw out a range here.

Mr. Macheras: I like that as a starting place, I think. That would be what's in my mind, probably a single high digit. If it was me, and I had no idea what somebody in that position makes, I would look at the cost of living. I google some things just to kind of see where they come from. But on a strictly business-like type, especially somebody that I think, you know, has done a well worth job, I would think high singles would be something I would start with. We just have to do a little bit of research. That type of thing, I think, is fair and equitable to what we see and seeing what's out there. But coming up with a number that both sides are a win-win, that's where I would be. I would think the higher singles is what I would just think off the top of my head.

Mr. Dale: Then how does this work, assuming whoever is appointed to sit down with Jim and come up with a mutually agreeable number. Is that person empowered to give that to Jim?

Ms. DeVries: I thought it was part of the budgeting process.

Mr. Showe: We will add it to the budgeting process.

Ms. DeVries: Okay.

Mr. Showe: There are only two ways to do it, because are a Board. The person the Board designees, is going to have to have the authority to make that determination or they can negotiate with Jim and you have to bring it back to the Board for a full vote at a public meeting. It's going to be public either way if somebody requests it.

Mr. Dale: But we would be able to retroactive that.

Mr. Showe: Absolutely. You can certainly retroactive back to the day of the anniversary.

Mr. Dale: And that's kind of the issue. It's an annual review. It should be at its anniversary.

Ms. DeVries: Right.

Mr. Showe: The Board can designate someone to complete the negotiation or we bring that negotiation back to the Board for a vote. It's got to be one of the two.

Mr. Dale: Right. It sounds like the Board would like to have a say in this. So, we do it that way. We come up with a mutually agreeable number, put that out in an email via Jason and then we vote on it and retroact it back to the anniversary date. That would be my recommendation.

Mr. Macheras: Are you talking about after the meeting?

Mr. Dale: After the meeting of the two individuals, whatever the next meeting is, probably next month that we're able to vote at.

Ms. DeVries: And that person that meets with Jim gets feedback from all of us.

Mr. Dale: Absolutely.

Ms. DeVries: So, there's probably a week or two process in this.

Mr. Dale: Yes.

Ms. DeVries: Okay.

Mr. Dale: Now, I was asking the Board a range of numbers and everything. Let me talk to the guy that's most impacted by this. Without having the discussion in public and everything, what kind of range are you looking at? Are we kind of in the ballpark?

Mr. Moller: I'm open to whatever the Board decides. I know we put a percentage for increases on all the staff during the last budgetary cycle.

Mr. Dale: There's no deal killer, in other words, of anything that we've talked about so far, I guess is what I'm saying.

Mr. Moller: I mean, if I'm scoring ones, I don't need to be in this position anyway.

Mr. Dale: Right.

Mr. Macheras: Is this the form that the person will meet with him?

Mr. Dale: Unless there's something you would like to have added.

Mr. Macheras: There might be a couple of suggestions, not so much on the front, but on the back.

Mr. Showe: You can certainly supplement your own form if you choose or if you want permanent changes to it, just let me know and we can change it before we distribute it to the rest of the Board.

Mr. Dale: I would like the Board Members to have an area to be able to throw in comments.

Mr. Showe: It's on the back.

Mr. Dale: Yeah, but it says, "*Comments from the reviewer.*" I guess the reviewer is the Board Member.

Mr. Showe: Correct.

Mr. Dale: Alright. I just wanted to clarify that.

Mr. Macheras: Okay.

Mr. Moller: When do you want the final draft of the Accomplishment List?

Mr. Dale: Well, we aren't going to be able to vote on this until the next meeting. When is our next Board meeting that we can vote?

Mr. Showe: May 23<sup>rd</sup>.

Mr. Dale: So, you will still be here. Is a week enough time?

Mr. Moller: A week before the meeting?

Mr. Dale: No.

Ms. DeVries: A week from today.

Mr. Showe: How about this? If you provide me that by the 2<sup>nd</sup>, I can distribute it to the Board. If you guys have any other comments on this form, I can finalize it on that day. That would give you about two weeks to complete it or maybe a week to complete it and that will give you another week to meet with him.

Mr. Dale: It's just a little tight, if we were having our workshop. I guess what I was thinking is, if you could get that out, the Board could send in their comments and then you and I would sit down before the workshop. But I think that's going to be a little tight. So, yeah, kind of the gist of what I'm thinking conceptually is, you get it to us in a week, the Board has a week to get it out and then you and I schedule or you and Jen or whoever, schedule something to do that. That leads to, I guess, the final issue, then, as to the Board's desires. Who do we want to designate to sit down with Jim? Believe me, I don't have a burning desire to, if somebody else really has a burning desire to be, the conduit here.

Mr. Rysztogi: Not me. That's not my cup of tea.

Ms. DeVries: As long as it's by May 10<sup>th</sup>, I could, because I leave on May 12<sup>th</sup>.

Mr. Dale: Well, May 10<sup>th</sup> is Michelle's birthday.

Ms. DeVries: Okay. As long as I can meet with Jim before May 10<sup>th</sup>, then that would work for me. Will we be able to get all this together by then?

Mr. Dale: I think so.

Ms. DeVries: Okay. If that's okay with the rest of the Board.

Mr. Macheras: Yeah.

Mr. Dale: Are you at the 23<sup>rd</sup> meeting?

Ms. DeVries: I am not, but I can attend by phone.

Mr. Dale: Is that going to be an issue?

Ms. DeVries: I don't want that to be an issue.

Mr. Dale: We will have a quorum.

Mr. Showe: That's the key thing.

Mr. Dale: But I guess what I'm saying is, does her attending by phone cause an issue?

Mr. Showe: She can provide me in advance of leaving or at any point, even just a text of, "*Hey, I met with Jim and this is what I recommend*" and we just have something to discuss at the meeting.

Mr. Dale: Right and then the Board goes with it.

Ms. DeVries: The part I'm not sure about yet is the number, but I think we need to do a little research there.

Mr. Dale: Yeah.

Mr. Macheras: Yeah, I agree. I'm fine with either one of you, because you all spent more time with him over the past year and you may know stuff that I wouldn't know or Denise wouldn't know. So, I'm perfectly fine with that.

Ms. DeVries: Right.

Mr. Dale: I'm perfectly good with Jennifer meeting with Jim.

Ms. DeVries: Okay.

Mr. Dale: Given that you've been involved with all of the job descriptions and all of that kind of stuff intimately. It actually kind of flows.

Ms. DeVries: It does.

Mr. Dale: So, I'm good with that. What we need is a motion from the Board. Jason, could you craft the motion?

Mr. Showe: Let's work on the timeline then. You need to meet with him by the 10<sup>th</sup> at the latest. So, let's work backwards then. Is there any way, Jim, that we could get your list by Monday or Tuesday?

Mr. Moller: Sure.

Mr. Showe: Is that cutting it too close for you.

Mr. Moller: Give me until Tuesday.

Mr. Showe: Okay. Because on Tuesday, I'll email the form. That gives you guys a week, which means I get them all back by the 7<sup>th</sup>, so I can get it to Jennifer with enough time to meet with Jim.

Ms. DeVries: Okay. If the timeline doesn't work, then I would nominate Rob.

Mr. Showe: Well, why don't we make that part of the motion then. We would look for a motion to appoint Jennifer as the primary representative, with Mr. Dale as the backup, should the schedule need it, to collect all of the reviews and have a meeting with Jim on behalf of the CDD Board Members and negotiate a percentage raise to bring back the Board to discuss.

Mr. Rysztogi: You're saying to bring back the Board?

Mr. Showe: Correct.

Mr. Rysztogi: So that Jen could not make a final decision.

Ms. DeVries: No, I can't make a final decision.

Mr. Dale: Nobody's making a final decision. It's just going to be the recommendation.

Mr. Rysztogi: Okay. I understand.

Mr. Dale: Then we'll discuss it and it may wind up just being a rubber stamp at the next meeting.

On MOTION by Mr. Macheras seconded by Mr. Rysztogi with all in favor appointing Ms. DeVries as a primary representative and Mr. Dale as a secondary to collect reviews and meet with the General Manager on behalf of the Board to negotiate a percentage raise to bring back to the Board for discussion was approved.

**iii. Presentation of Number of Registered Voters – 7,789**

Mr. Showe: The last thing is not real exciting. It's a presentation of the number of registered voters in the District. You are currently at 7,789 registered voters as of April 15. It's a required number that we're required to advertise every year. However, this District is completely turned over to resident control, so it's really just a data point that we're required to announce.

Mr. Dale: I do just want to bring up a point of interest for the rest of the Board on this. Those are the registered voters, not the number of residents in the District.

Mr. Showe: Right.

Mr. Dale: The latest estimate that I've seen from the Board of Realtors, is that there's roughly 12,000 people that live in Viera East. That number is actually just as big as some cities like Satellite Beach and Indialantic and other areas.

Mr. Macheras: So, when you're looking at 4,000 homes, I would be surprised if it's even more than that, to tell you the truth.



Mr. Dale: Yeah, there's roughly 4,500 rooftops.

Mr. Showe: 25 more voters than you had last year.

Mr. Macheras: From people turning 18.

Mr. Dale: Yeah. Some moving out and some coming in.

Mr. Showe: That's all I have.

### **C. Lifestyle/Marketing Report**

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

Ms. Webb: Alright. I'm actually working on finishing Bill and Dave's camp flyer and also putting together Mike Hogan's because I haven't gotten anything from him. I need to change the one on the website, because it's from 2023, but Dave gave me those. We still have music on a patio running through May, as well as karaoke on Friday nights. Trivia will be the first and the 15<sup>th</sup> of May. Then we'll probably move more into a Summer area, whether we'll continue with music on patio or take it inside, depending on the weather.

Mr. Dale: Or whether we continue it at all. Why would we not continue it?

Ms. Webb: Why would we not continue? Because certain people start going on vacations. People aren't always there. We have the basic same number of people that come all the time.

Mr. Dale: So, it's a profit thing, right?

Ms. Webb: Right. Well, I think that's what I'm saying. It depends on what's coming. We actually did a piece on some of them and some of them just come. Because on this side of the causeway, there's not really music on the patio. If you go over to the Avenues, there are four or five different areas that you can go sit and listen to music, but on our side, there's not really anywhere you can sit and listen to music. So, that's the one benefit. We ran the numbers. The nights that we've had it there, we made more the nights we didn't have it. I don't know how that's going to look for Summer, because they're not going to want to sit on the patio when it's 95 degrees out there. So, I don't know if we want to bring it inside, because it gets too loud. So, we're going to look at that and see if it's even feasible to continue it or wait until the cooler months to do that. Most of the time changes are in June. Right?

Mr. Moller: Yeah.

Ms. Webb: I am getting ready to design the May calendar, but then we'll have to look at what we want to do for June, July, and August. I know we have Military Mondays, but we're

going to be closed on Mondays. So, do we want to change the day? That's what I have to talk to you about.

Mr. Moller: Okay.

Ms. Webb: So, I have a list of things that I need to get with Jim and the restaurant, to see what they want to do as we move closer to the end of school into Summer. I know Summer was always slow for us in a lot of the things that we did, because people are traveling and going out of town in the Summer. So, I don't know if we just not have anything in June and July.

Mr. Moller: That's something I hope we could talk about during the workshop, the Summer hours and activities and things like that.

Ms. Webb: Right.

Mr. Macheras: Question. As far as the talking about the Saturdays, would something be an option that you just do two a month or one a month or are you looking at all or none?

Ms. Webb: Well, I've normally done one. I've normally do it one every other week. In March, we did one every weekend.

Mr. Macheras: Right.

Ms. Webb: Because it was busy, it's one of our busier weeks. Then in April, we did three. We won't have nothing on this one, because it's coming to the end of the season. Then we have two scheduled for May. Part of the problem is you have your regulars that come. I try to pick musicians that are not high priced, because I don't want to bring a \$400 or \$500 group in. Yes, they'll bring their following, but we also know that there's one or two bands that bring a large group with them, but the revenues we make from them are not so much profitable. So, if everybody comes and orders beer and listens to them for 3 hours, our cost factor to pay them versus what's bringing them in, is almost the same as when Lacey's there. I paid her \$150. So, it's kind of the whole concept of whether it is worthy to continue it or not.

Mr. Macheras: I'm just curious, did we do that last year, as far as looking at last year's numbers?

Ms. Webb: We didn't.

Mr. Macheras: So, if we look at last year's numbers, it would be without patio stuff.

Mr. Moller: Correct.

Mr. Macheras: Okay.

Ms. Webb: We are keeping trivia. The month before, when we had feud trivia, it was packed in there. We had a full house. People had to sit outside. This feud trivia, we only had two groups show up. So, it depends on what's going around the area.

Mr. Macheras: Right.

Ms. Webb: That's the one thing we were talking about. Even like our Farmers Market, we're not as profitable as we used to be, but there's a Farmers Market on every corner now. When we originally developed it, there wasn't anything over here. Rockledge Gardens had on. The City of Rockledge is having one now. We're having one. On our social media site, somebody posted that there's a good Farmers Market in the Viera area. Probably seven people put, "*Viera East Farmers Market.*" So, I was happy to see that. It wasn't even me. So, it's very popular. People do say, "*Oh yeah, I've heard of you. You're hard to get into because I keep it very limited.*" That's why people do want to come into our Farmers Market, because no one is selling candles. So, I think that's definitely something we still keep doing. We did it over the Summer as well. For the last two Summers, we cut our price down a little bit because it is getting hot. Instead of charging \$25, we charged \$15. People were happy with that, because they don't make as much as they do during our normal time periods, but they do make something.

Mr. Rysztogi: How many vendors do you attract.

Ms. Webb: For Summer?

Mr. Rysztogi: On an average.

Ms. Webb: On an average, lately, we've been around 40.

Mr. Rysztogi: I just had to visualize.

Ms. Webb: If we're competing with big things like the Blueberry Festival, like this last one that we're competing with. There was also the barbecue. So, we had two big things, but it was still successful.

Mr. Rysztogi: Did you have 40 vendors?

Ms. Webb: Yeah. We still have some very dedicated vendors and people know they're going to be there and they come for them.

Mr. Macheras: Right.

Ms. Webb: So, that's why it's important for the consistency. Even that time I canceled that one, I still said, "*That's fine, but if something happens to you, it's not our liability because we closed it,*" because people come knowing they're there. So, if you want that homemade

hummus, he's only going to be there once a month. They want him there so they can come get his hummus.

Mr. Macheras: It's like the pasta.

Ms. Webb: It is like the pasta. So, people come. Our bread lady always sells out most of her stuff. They're dedicated. We are going to lose some because some go back up north, like, oh, we had the one lady that does the dog thing, who moved back up north.

Ms. DeVries: The popcorn people.

Ms. Webb: The popcorn people were going back to Vermont. So, we won't have that wonderful smelling popcorn, but we do have the consistency. I will tell you, most of our vendors are very dedicated to us. They brag about us. They are constantly out there. We get calls and emails constantly. So, my vendor list is about 300 long and if one doesn't come, we fill it with somebody else. When they call, it could be a year old that they've been on the list and they come. So, it is a kind of a replacement. One year we had 60 vendors. The problem that we have is parking. Now we have a new sprinkler system out there and I don't want tons of cars driving out on that field. because I don't want damaged equipment. So, we figured that 40 is a good area for parking, people coming in and things like that. The next one will be on May 11<sup>th</sup>. We're going to do Mother's Day and Mock Mother's Mimosas, so that they can come and sip and stroll, but they're going to be mocked. So, that's probably the bigger thing we're going to focus on. I'm going to try to do some more things at the park for the kids. We did have the Art in the Park at the last one. We have a lot of kids that went by and painted. It was really cute. We had a family that did rock painting together and it was nice to see that. They said, "*You need to have more of this stuff.*" That's what I hear every time we do something out there. One of our local artists is going to do a paint your partner thing at Hook & Eagle on Saturday night. They will come in and paint their partner. It's kind of like this big social media thing that's going on right now. So, she'll have painting boards and the charcuterie board parties that we've had in there. They pay a certain fee; they get their boards or paints. It's kind of like a little thing that they can do as a date night. Maybe that's what I bring in on Summers versus game nights, things like that, that will be as hot for anybody that's on the patio. But that's what we're trying to do, moving into the Summer. So, I'm working. We are still going to have to decide on what we're going to do with music in the park, if we're doing music. Do I move into that? Do I move into buying some stuff for that?

Mr. Moller: Well, I think we need to meet up and talk about what I've come up with and what you come up with and try to figure out the best vendor.

Mr. Dale: Then make a proposal to the Board.

Ms. Webb: Okay. That will be our Summer work.

Mr. Moller: I figured that's what we were waiting for.

Ms. Webb: So, that's where we're at right now. We're getting ready to get out of season and into the Summer season. It's a lot more looking at the restaurant hours, what we want to promote. I know we did Teacher Tuesdays with group golf. We might want to bring that back in. So, I'm just setting up those things.

Mr. Dale: Does anyone have any questions?

Mr. Rysztogi: No.

Ms. DeVries: No.

Mr. Dale: Alright. Thank you very much, Michelle.

#### **D. Restaurant Report**

Mr. Dale: Do we have anything to add to the restaurant?

Mr. Moller: I had it in my report.

Ms. DeVries: Good revenue, good profit.

Mr. Dale: The restaurant made roughly \$10,000 last month.

Mr. Moller: Yeah. The restaurant made \$10,000 and the golf course made \$100,000.

Mr. Dale: \$105,000.

Ms. DeVries: We're in the black now, in the restaurant.

Mr. Dale: \$105,000 is net, not gross. Correct?

Mr. Moller: Correct. That's all net.

Mr. Dale: And that puts us into the black for the restaurant for the year, even with the former manager's salary in there.

Ms. DeVries: Right.

Mr. Moller: A little over \$11,000.

Mr. Dale: Which we won't have going forward. Were we not to have the former manager's salary in there for this year, we'd actually be \$11,000 ahead.

Mr. Moller: We would be around \$15,000 in the black.

Ms. DeVries: Keep it going. We'll talk more about that at the workshop, though.

Mr. Moller: Yes.

Mr. Dale: Those are all good numbers. I was very glad to hear that.

**EIGHTH ORDER OF BUSINESS**

**Treasurer's Report**

**A. Approval of Check Register**

Mr. Dale: Treasurer's Report. Jason, why don't you take over?

Mr. Showe: Sure. On your Check Register we have General Fund Checks #4999 through #5039, Capital Reserve Checks #192 and #193, as well as Golf Course Checks #31525 through #31611, for a grand total of \$859,368.45. To point out a couple things, there are two Florida, Power & Light bills, both in the General Fund and Golf Course Fund. Those are actually for separate months. They just got invoiced, kind of the way the billing cycle wasn't the same, but they will be attributed to the correct time periods. If anyone was curious, all of the janitor services get billed directly to the golf course, not to the restaurant. Kind of the same thing with the Huntington National invoices. There are actually two sets of them for this month, but they are attributed to kind of the same thing. We just got two in the same building cycle, but they cover two different months. So, when the financials are broken out, they're broken out into those separate months.

Mr. Dale: Yeah. There were some big chunks in there that I was looking through.

Mr. Showe: Those really large leases that we pay on a monthly basis. So, that's why this Check Register is probably a little higher than your normal runs.

Mr. Dale: Same thing with the leases on the equipment.

Mr. Showe: Yes.

Mr. Dale: Okay. That's what I'm looking at right now.

Mr. Showe: Yeah. When we account for them in the month to month that you see in your balance sheet, they're in the correct months. It's just they got billed all in one.

Mr. Dale: Do you have anything to add on that?

Mr. Showe: No.

Mr. Dale: You did bring up Jani King. That is one of my questions. I saw the amount. Is the Jani King fee for the restaurant?

Mr. Moller: Yes for the bathrooms.

Mr. Dale: The bathrooms. So, it's all lumped together. That's probably something you and I should talk about, but obviously I'm not happy with them.

Mr. Moller: I have some bullets that I'm working on right now.

Mr. Dale: On the level of service that they're providing. Okay. We'll talk about that. Jason, also, in going through everything I just saw, \$9,900 for ECOR. Is that a double amount?

Mr. Showe: No, that's their monthly charge. It alternates. There are some months where they do the natural areas. So, if that's the month they service the natural areas, it's going to be higher than normal.

Mr. Dale: So, we're effectively talking six figures. I know we have to have them and they do a tremendous amount of work and everything, but it just gets shocking when you look at the actual amount sometimes that we get whacked with.

Mr. Showe: Yeah. Their contract is \$132,000 a year.

Mr. Dale: Yeah. Alright.

Mr. Showe: Certainly, we can take any other questions or a motion to approve the Check Register as presented.

On MOTION by Mr. Rysztoigi seconded by Ms. DeVries with all in favor the Check Register for March 21, 2024 through April 18, 2024 in the amount of \$859,368.45 was approved.

Mr. Dale: Thank you, Jason. I know you spent some time jumping through hoops on a few of those things.

Mr. Showe: Absolutely. I appreciate getting questions in advance, because it actually gives me time to get back to you. Most of our Districts are a little less complicated financially than you guys, so when we have questions here, it does take a little bit sometimes.

**B. Balance Sheet and Income Statements**

Mr. Showe: Behind that, we have your Balance Sheet and Income Statement. No action from the Board is required. Jim has gone through a lot of the financials and they're pretty much as you would expect. We are at 91% collected on assessments through March 12<sup>th</sup>. So, we're in great shape there. We should have the rest the next in the next set of financials.

Mr. Dale: Is that usually about where we're at?

Mr. Showe: Yeah. You have a large business component, and some of the business folks either pay quarterly or they actually hold the money and wait until the last payment. Communities that are all 100% residential, we almost have your money by February. You guys are just a little different makeup, but it happens. No worries.

Mr. Dale: Good deal.

Mr. Showe: That's all that I have.

## **NINTH ORDER OF BUSINESS**

### **Supervisor's Requests**

Mr. Dale: Alright. Let's go on the Supervisor's Requests. Bill, do you have anything?

Mr. Macheras: Two quick things. One, I met Lacey and was very impressed.

Mr. Dale: Thanks for coming out tonight, folks.

Ms. DeVries: Yeah. Thank you.

Mr. Macheras: It may have been last Friday. Between her and Inez, any questions that I had, they answered. I know in talking with Jim, they're working on stuff that we've discussed, before as far as spreadsheets and just keeping track of what is being paid and not double paid. So, that I do appreciate just some things that I've noticed, when I go in to sign checks. As far as the workshop on May 7<sup>th</sup>, and I don't know if this is something we have to do or not, would it save time if we provided Jason with things we want to discuss? For instance, I would like to see is a breakdown, because I know one of the things we're going to talk about is coverage and Supervisors and additional work, etc., on how it currently is set up, the Organizational Chart, because I don't know everybody. I have some things I want to discuss and kind of like what Jason just said now, would it behoove us to know what those things are? I don't know. I'm just asking.

Mr. Dale: Absolutely, is what I would say. Anytime you can give them a heads up to have answers to questions that might be a little off the wall.

Mr. Macheras: Okay.

Mr. Dale: I know in the past we've had issues where people were barraged with things that took a little bit of research or were a little off the wall. That's not really fair to the staff members. So, if there's something detailed that a Board Member is looking for, give them a chance to put it together ahead of time.



Mr. Macheras: It's mainly just how we're set up now, you know, maybe a breakdown of hours each day, what our staffing looks like and some of us that have owned our own business or managed them. It just gives me something to look at.

Mr. Dale: Right.

Mr. Macheras: So, I know what I'm talking about. And then, like you said, then they know, these are some things we're looking at. Because that, to me, is my starting point.

Mr. Dale: Right.

Mr. Macheras: You know, as we talk about those things.

Mr. Dale: But by no means does it mean if it's not on the agenda or part of the list that you can't talk about it.

Mr. Macheras: Okay. I think that was it. I appreciate everybody setting that up. I think that's going to be good.

Mr. Showe: Certainly. I think that applies to everyone. If you have specific questions that you would like the restaurant to answer, if you get that to Jim and myself, before the meeting, we could certainly research it.

Mr. Macheras: Just save time.

Mr. Dale: Be prepared on it.

Mr. Macheras: Okay. I think that's it.

Mr. Rysztogi: I met with Senator Debbie Mayfield, the I-95 representatives, at their Noise Abatement Committee Meeting that they held last week. The Senator was very knowledgeable in what was going on. I don't think she was blindsided by the issues that were presented. The I-95 representatives, whether or not there would be a 14-foot-high wall or up to the maximum of 22 feet, is as high as they go. They're claiming that the percentage of the cost of a return for the percentage of residents that would benefit from it is small since there's a golf course involved and it's not really residents.

Ms. DeVries: There are residents that live on the golf course.

Mr. Rysztogi: Well, but they're based on the percentage of the number of houses.

Ms. DeVries: The number of houses.

Mr. Rysztogi: How many feet away.

Mr. Dale: In other words, you're saying that there are more people that benefit. It's not just the people that live on the course, it's also the people that play or visit.

Mr. Rysztogi: They calculated that in the noise while you're playing golf.

Ms. DeVries: Okay.

Mr. Rysztogi: To condense all this, the argument being made is the numbers that they were using and the decimal levels that they were presenting were old. The lanes have changed, they've widened it, the traffic has increased. So, the Senator was trying to use that as the argument that that's old school, but why they were denying the wall.

Ms. DeVries: So, she was for it?

Mr. Rysztogi: She was 100% for it. She was going to meet with people in Tallahassee from, I won't say loopholes, but I'll say other angles and get back to the Board on how she feels we can proceed. The general numbers, if you just want to use the numbers that the State uses, it doesn't qualify for a wall. The meeting went on to discuss other things other than a wall, whether or not we use bamboo. I won't bore you with the details, but everything was considered and they understood that the Viera East CDD was very supportive of helping the Noise Abatement Committee and anything that we could do to help. There are no final results. There is no yes or no as of right now. But she's also in agreement that either it gets done now, like I said before, or it doesn't get done. They are going to resurface everything through Viera. I think it starts in June.

Ms. DeVries: This is the ideal time to address it.

Mr. Rysztogi: Does anybody have any questions?

Ms. DeVries: No.

Mr. Dale: Thank you for taking your time out to do that, Ron.

Mr. Rysztogi: Okay. The number of residents really is what it's based on. Even if they put a wall up, how many decibels improvement justifies it?

Ms. DeVries: Okay.

Mr. Dale: Very good.

Ms. DeVries: I have one Supervisor Request. The newsletter has been on our list for a while and hurricane season is coming again. So, I wanted to ask where we're at with that.

Ms. Webb: I have to set up all of that. We are still waiting for a couple of little things from people. I am going to use what you originally sent. Right?

Ms. DeVries: I guess. Would we see a proof? I don't think it's changed. I wrote it quite a while ago, but I don't think it's changed.

Ms. Webb: What did you write?

Ms. DeVries: I drafted Rob's letter for him.

Mr. Dale: Yes, she did.

Ms. DeVries: He never gave it to me.

Mr. Dale: The proof would have to come from the printer, but we can do a content proof.

Ms. DeVries: Yeah, we can do a content proof. I don't see any reason why what I wrote would change.

Ms. Webb: Okay. I didn't know, because I know that's coming.

Ms. DeVries: I know Jim was going to look at it, but I don't know where we're at.

Mr. Dale: Do we want a target?

Ms. Webb: The previous one, you wrote on it.

Ms. DeVries: So, the article I wrote is called, "*Managing Water in the District*. It has a multifaceted approach. It talks about what we do. You know the St. John's Waterway.

Ms. Webb: You could write something for Hook & Eagle.

Ms. DeVries: It would be great to write something for Hook & Eagle.

Ms. Webb: So, each part has something. There would be little part for the golf course and upcoming things.

Mr. Dale: Here is what I would suggest. I would suggest that we target the next Board meeting as our completion date.

Ms. DeVries: Okay.

Mr. Dale: I'm glad you brought this up at tonight's meeting. So, I would also suggest having a motion for an up to and up to amount, because all of this has to go to the printer. We have got 4,500 rooftops roughly that we're going to have to send this to. The way we did it through *Savings Safari* last time, was very efficient. I believe it was only about \$3,000 roughly. It's probably going to cost \$3,000 to \$4,000 to get this out. My suggestion, because I keep seeing that the mail rates have doubled and all this kind of stuff and they're going up in June, is to approve an amount up to \$6,000. That doesn't mean we're going to spend all of that, but it gives us the opportunity to go to *Savings Safari* and say, "*Hey, we want to do one like we did the last time, here's our content. Please compile and mail it the same way you did the last time.*"

Ms. DeVries: I'm good with that. By the way, the other thing the newsletter does is it explains what the CDD is and what it does. There actually is a chart that I wrote that I can't

remember if we included. It's a table, which basically explains what the CDD does, what VECA does and the various entities?

Mr. Macheras: I don't know if we still have that thing that you and I came up with a couple years ago.

Ms. DeVries: There is one on a website.

Mr. Macheras: Yeah, there is.

Ms. DeVries: I based it on that.

Mr. Macheras: Good. We came up with something regarding VECA, because a lot of new people coming in or people that just don't know. But, yeah, that is still posted and used. We kind of got together and just broke down the basic stuff like this.

Ms. DeVries: Yeah, right. That's kind of what I'm referring to.

Mr. Macheras: You can't report that enough, to be honest with you.

Ms. DeVries: Right. It had a cheat sheet on the back with that kind of information, that what each of the organizations does, but the front page is about the Viera East CDD.

Mr. Macheras: Right. Good. I like that.

Ms. Webb: So, now, my other question is, last year, I broke it out into columns and it was a two-, three- or four-page document.

Ms. DeVries: It was four pages. It was 11x17.

Mr. Dale: With multiple areas.

Ms. Webb: Four sections.

Mr. Dale: But we've got four pages to work with.

Ms. Webb: Right.

Ms. Webb: Now, I was going to do, like, things in the back, like important phone numbers to call. For example, who do you call if you have a waterway disruption?

Ms. DeVries: Right

Ms. Webb: Yes. Kind of a phone.

Mr. Dale: Well, and what happened this week, which I shared with Jason, a resident of one of the communities sent an email. Fortunately, I'm still around, but the other four Board members that he sent it to are no longer on the Board.

Ms. Webb: Right. Yeah. We can update the website with the current Board Members. We talked about some people paying for ad cards.

Ms. DeVries: Then we could help offset the cost. I would say if we did ads, it would have to be businesses in the District.

Ms. Webb: Right.

Mr. Dale: We only have a month to work with and not really effectively a month.

Ms. Webb: We can give a discount to people in the District. I have some people that are interested.

Mr. Dale: Okay. If you got a couple, but that's something we're going to have to be on right away.

Ms. Webb: Okay. It's not that hard.

Ms. DeVries: Michelle, you still have everything? Can you send it out or do you need me to send anything?

Ms. Webb: I think I already have it embedded, so I'll make sure.

Ms. DeVries: Okay. The one thing I can't remember is I drafted that table with the responsibilities of each organization, but I don't know if I ever finished it or gave it to you.

Ms. Webb: I don't remember that.

Ms. DeVries: Yeah. Okay.

Mr. Dale: But I guess what my ask of the Board, since it sounds like we want to get going on this right away, is we have an expense approval that we need to meet.

Ms. DeVries: Yes.

Mr. Dale: I would recommend, since I've got the contact that we've used in the past, I've worked with all sorts of mail houses by far, he got his stuff together, best price, all of that. But I would say let Jim and I work that all out in the future. Jim can handle it all, but I have to make the connection for him first. I would suggest maybe \$6,000, but I have no idea with mail costs where we're at right now. So that's my only apprehension with it.

Ms. DeVries: You need to make a motion if we're going to get it out.

Mr. Dale: Right, but we're going to need an up to amount.

Ms. DeVries: Do we want to make it \$7,000?

Mr. Dale: Let's make it \$7,000 just in case.

Ms. DeVries: Obviously, we're going to be as efficient as possible, but up to \$7,000.

Mr. Dale: I suspect it's probably going to be somewhere around \$5,000 now, given what's happened with the economy and everything.

Ms. DeVries: Okay. I make a motion to approve up to \$7,000 for a VECDD newsletter that will be sent to all homes in the District.

Ms. DeVries MOVED to approve up to \$7,000 for a Viera East CDD newsletter that would be sent to all homes in the District and Mr. Rysztogi seconded the motion.

Mr. Dale: To get the ball rolling prior to our next meeting.

Ms. DeVries: To get the ball rolling, yeah, so that we can get the ball rolling up for the next meeting. Do I need to put that in there?

Mr. Dale: That's technical motion language.

Ms. DeVries: Well, it would be sent out in about a month or whatever.

Mr. Dale: Right.

On MOTION by Ms. DeVries seconded by Mr. Rysztogi with all in favor approving up to \$7,000 for a Viera East CDD newsletter that would be sent to all homes in the District within a month was approved.

Ms. Webb: There would be spots for Hook & Eagle and the golf course.

Ms. DeVries: Right.

Ms. Webb: Do you want me to come up with something? Do you want to come up with something?

Mr. Moller: Send me what you have, just so I can see some kind of basic outline of what this thing looks like.

Ms. Webb: I'll send you what we did last year.

Mr. Moller: Okay.

Ms. DeVries: It was two years ago.

Mr. Dale: Here's my suggestion. I think within one week, we should have the content rough draft out to the Board. When I say content, I mean it's the stuff that's going to be in it. It's just not going to be near as pretty as this guy is going to make it.

Ms. Webb: Yeah. Because what happens is, whatever you guys put, I align it with the page, but I have to make it readable, because I don't want to make it where the owner never reads it. Right. So, we have to make it big enough, but also design tutorials.

Ms. DeVries: Right.

Mr. Dale: Is it reasonable within one week, we can have that to the Board?

Ms. Webb: Yes.

Mr. Dale: Okay. So, we'll target next Friday, close of business. How does that sound?

Ms. Webb: Alright. So, Jim, I will send you last year's copy so you can kind of see how it was set. It's pretty much the same design.

Mr. Moller: Okay.

Ms. Webb: Just plug it in the new stuff.

Mr. Moller: Okay.

Ms. Webb: But if the new stuff is taking bigger and you need more room, I might have to add a page. I have other designs that I can do.

Mr. Dale: Well, adding the pages gets a lot more expensive.

Mr. Moller: Just send me the old one and then we can talk with questions and stuff like that.

Ms. Webb: Okay.

Ms. DeVries: I have one more Supervisor's Request. We can talk about this at some workshop at some point, but because hurricane season is coming, I want to make sure that we have an Emergency Plan in place. What I mean by Emergency Plan is, if we're having a hurricane and somebody calls the CDD, what happens? If somebody has flooding or whatever, what happens.

Mr. Dale: What you're touching on is we do have a plan. The problem was nobody knew what it was last year, which is when we had the problem over in Somerville. I think that is an excellent insert for this newsletter.

Ms. DeVries: We talked about this a long time ago, but I remember talking about. if somebody called the VECDD and it was during an emergency, that that phone would be forwarded so that somebody would answer it.

Mr. Dale: Right.

Ms. DeVries: And know that there was a problem and who to call.

Mr. Dale: There was an 800-emergency number, but nobody was picking it up, which was the issue that we had.

Ms. DeVries: Everyone was out of town. Everybody evacuated. Its health and safety first. If they're telling us to evacuate, then evacuate. Everybody is going to evacuate, but, that phone could be forwarded, you know, to wherever that person is and you know who to call.

Mr. Dale: Yes. They would know the phone number and email.

Mr. Moller: Unfortunately, I had that issue before, when we had the Charlie Francis Jean hurricanes. I was the contact for our area, for the golf course and stuff like that. I had Nextel at the time and I guess emergency services was hijacking the Nextel circuits.

Ms. DeVries: Oh, man.

Mr. Moller: So, I had no service. So about four days after, I had like 22 voicemails.

Ms. DeVries: Oh, no. We would like to prevent that. So, if we could figure that out before.

Mr. Dale: At a minimum, we should have a phone number and an email.

Ms. DeVries: Yeah, right.

Mr. Dale: Where the email is the backup.

Mr. Moller: Honestly, in my opinion, anything reported for a hurricane, there's not going to be immediate action anyway. So, I think an email, it was probably just fine.

Mr. Dale: Well, but the issue that we had with Somerville, is we had community flooding. Now, granted, it wasn't anything that we did wrong. It was actually a tree that wound up blocking the county storm drain, but we wound up fixing it for everybody. But I remember at the time, we had issues with our General Manager and I was calling him and he wasn't able to get ahold of our CDD guy, because of the fact that he had evacuated. So, in conjunction with the contact, we need to have a designated person. In all probability, the designated person is going to be you or Will or one of the guys. I don't care who it is, we just need to have somebody designated.

Ms. DeVries: What had to be done, is we had to send an engineer out to figure out what was going on.

Mr. Dale: Right. We are fortunate that we have Rob now on staff, which is why I didn't like where we were at, where we were picking at our District Engineer who got this situation fixed within one day. Once we got word on this, he did a phenomenal job with that.



Ms. DeVries: The managing water in the District, is actually telling people how to make sure they keep their drains clear.

Mr. Moller: Right.

Ms. DeVries: That's one of the things that you have to do before the storm.

Mr. Dale: Right. So, yes, please. That's kind of like a side an aside, but we'll get whoever we want to put for the number and email and we'll give it to Michelle.

Mr. Moller: I can be the main contact for whatever information we're sending out and then I'll have my contacts, where, if I can't get ahold of Ed, I call will. If I can't get a hold of Wes, I call Justin.

Mr. Dale: Right.

Mr. Moller: So, on and so forth. That doesn't need to be on that list.

Mr. Dale: Right.

Ms. DeVries: Jim, by the way, I want you to read the article. Don't worry about hurting my feelings. I was just trying to get something on paper.

Mr. Moller: I really want to read it.

Ms. DeVries: Okay.

Mr. Dale: Anything else, Jen?

Ms. DeVries: Nope, that's it for me.

Mr. Dale: Those were two excellent issues to bring up. I'm glad we did that. I do not have anything. So, I do want to thank everyone for the hard work. Jim, the numbers that we're seeing from the course and the restaurant are very good and I'm very pleased to see that. So, with that said, we need a motion to adjourn.

**TENTH ORDER OF BUSINESS**

**Adjournment**

On MOTION by Mr. Rysztoji seconded by Ms. DeVries with all in favor the meeting was adjourned at 9:02 p.m.

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

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

# SECTION V

# SECTION A

**RESOLUTION 2024-05**

**[FY 2025 BUDGET APPROVAL RESOLUTION]**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE VIERA EAST COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGET(S) FOR FY 2025; SETTING A PUBLIC HEARING THEREON AND DIRECTING PUBLICATION; ADDRESSING TRANSMITTAL AND POSTING REQUIREMENTS; ADDRESSING SEVERABILITY AND EFFECTIVE DATE.**

**WHEREAS**, for the fiscal year beginning October 1, 2024, and ending September 30, 2025 (“**FY 2025**”), the District Manager prepared and submitted to the Board of Supervisors (“**Board**”) of the Viera East Community Development District (“**District**”) prior to June 15, 2024, the proposed budget(s) attached hereto as **Exhibit A** (“**Proposed Budget**”); and

**WHEREAS**, the Board now desires to set the required public hearing on the Proposed Budget.

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

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget attached hereto as **Exhibit A** is hereby approved preliminarily.

2. **SETTING A PUBLIC HEARING; DIRECTING PUBLICATION.** A public hearing on said approved Proposed Budget is hereby declared and set for the following date, time, and location, and District staff is directed to provide notice of the same in accordance with Florida law:

DATE: August 22, 2024  
TIME: 7:00 P.M.  
LOCATION: Faith of Lutheran Church  
5550 Faith Drive  
Rockledge, FL 32955

3. **TRANSMITTAL TO LOCAL GENERAL PURPOSE GOVERNMENT; POSTING OF PROPOSED BUDGET.** The District Manager is hereby directed to (i) submit a copy of the Proposed Budget to the applicable local general-purpose government(s) at least 60 days prior to its adoption, and (ii) post the approved Proposed Budget on the District’s website in accordance with Section 189.016, *Florida Statutes*.

4. **SEVERABILITY; EFFECTIVE DATE.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof. This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2024.**

ATTEST:

**VIERA EAST COMMUNITY  
DEVELOPMENT DISTRICT**

***Viera East***  
***Community Development District***

***Proposed Budget***  
***FY 2025***  
***Meeting Date: May 23, 2024***



**Viera East  
Community Development District**

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**Viera East  
Community Development District  
General Fund  
Proposed Operating Budget  
Fiscal Year 2025**

	Actuals FY 2023	Adopted Budget FY 2024	Actuals As of 4/30/24	Projected Next 5 Months	Total Projected @ 9/30/24	Proposed Budget FY 2025
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*Revenues*

Maintenance Assessments	\$1,378,973	\$1,378,973	\$1,328,395	\$50,578	\$1,378,973	\$ 1,378,973
Golf Course Administrative Services	\$56,280	\$56,280	\$32,830	\$23,450	\$56,280	\$56,280
Donations for Park Materials	\$0	\$5,000	\$0	\$500	\$500	\$5,000
Miscellaneous Income- Farmers Market	\$25,351	\$20,000	\$3,866	\$2,000	\$5,866	\$20,000
Interest Income	\$2	\$100	\$1	\$1	\$1	\$100

<b>Total Revenues</b>	<b>\$ 1,460,606</b>	<b>\$ 1,460,353</b>	<b>\$ 1,365,092</b>	<b>\$ 76,529</b>	<b>\$ 1,441,621</b>	<b>\$ 1,460,353</b>
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*Administrative Expenditures*

Supervisors Fees	\$26,389	\$30,519	\$13,037	\$9,312	\$22,350	\$30,519
Engineering Fees	\$1,288	\$5,000	\$15,000	\$5,000	\$20,000	\$5,000
Attorney's Fees	\$17,488	\$20,000	\$4,694	\$3,353	\$8,046	\$20,000
Dissemination	\$1,000	\$1,000	\$583	\$417	\$1,000	\$1,050
Trustee Fees	\$4,041	\$5,600	\$3,267	\$2,333	\$5,600	\$5,600
Annual Audit	\$14,000	\$14,000	\$8,167	\$5,833	\$14,000	\$14,000
Collection Agent	\$2,500	\$2,500	\$0	\$2,500	\$2,500	\$2,500
Management Fees	\$106,557	\$109,754	\$64,023	\$45,731	\$109,754	\$115,242
Postage	\$1,195	\$2,000	\$745	\$532	\$1,277	\$2,000
Printing & Binding	\$980	\$2,500	\$73	\$52	\$124	\$2,500
Insurance- Liability	\$8,813	\$10,368	\$5,320	\$0	\$5,320	\$15,229
Legal Advertising	\$3,050	\$2,500	\$0	\$500	\$500	\$2,500
Other Current Charges	\$1,263	\$750	\$876	\$625	\$1,501	\$1,200
Office Supplies	\$524	\$1,500	\$1,060	\$757	\$1,818	\$1,500
Dues & Licenses	\$175	\$175	\$175	\$0	\$175	\$175
Information Technology	\$4,378	\$4,509	\$2,727	\$1,948	\$4,674	\$4,735

<b>Total Administrative</b>	<b>\$ 193,641</b>	<b>\$ 212,675</b>	<b>\$ 119,746</b>	<b>\$ 78,893</b>	<b>\$ 198,639</b>	<b>\$ 223,750</b>
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*Operating Expenditures*

Salaries	\$152,655	\$168,699	\$96,391	\$68,851	\$165,241	\$178,500
Administration Fee	\$1,017	\$1,228	\$527	\$376	\$904	\$1,436
FICA Expense	\$12,047	\$12,905	\$7,848	\$5,606	\$13,454	\$14,155
Health Insurance	\$14,275	\$10,000	\$5,672	\$4,051	\$9,723	\$5,000
Workers Compensation	\$2,274	\$3,348	\$1,621	\$1,158	\$2,779	\$3,790
Unemployment	\$581	\$1,078	\$615	\$439	\$1,054	\$1,119
Retirement Contribution	\$0	\$5,061	\$0	\$1,000	\$1,000	\$5,061
Other Contractual	\$8,574	\$12,000	\$4,422	\$3,158	\$7,580	\$12,000
Marketing- Lifestyle/Amenities	\$38,092	\$75,000	\$42,625	\$30,446	\$73,071	\$75,000
Training	\$807	\$0	\$168	\$0	\$168	\$500
Uniforms	\$263	\$500	\$0	\$0	\$0	\$0

<b>Total Operating</b>	<b>\$ 230,583</b>	<b>\$ 289,819</b>	<b>\$ 159,888</b>	<b>\$ 115,086</b>	<b>\$ 274,973</b>	<b>\$ 296,561</b>
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*Maintenance Expenditures*

Canal Maintenance	\$9,990	\$14,000	\$0	\$5,000	\$5,000	\$14,000
Lake Bank Restoration	\$0	\$164,000	\$257,160	\$0	\$257,160	\$164,000
Lake Bank Education Project	\$0	\$8,000	\$0	\$3,000	\$0	\$8,000
Environmental Services	\$3,117	\$20,000	\$1,028	\$5,000	\$6,028	\$20,000
Water Management System	\$122,719	\$132,000	\$78,247	\$55,891	\$134,138	\$132,000
Midge Control	\$0	\$10,000	\$0	\$5,000	\$5,000	\$10,000
Contingencies	\$6,650	\$2,000	\$7,377	\$0	\$7,377	\$2,000
Fire Line Management	\$0	\$3,500	\$0	\$1,500	\$1,500	\$3,500
Basin Repair	\$57	\$3,000	\$0	\$1,500	\$1,500	\$3,000

<b>Total Maintenance</b>	<b>\$ 142,532</b>	<b>\$ 356,500</b>	<b>\$ 343,811</b>	<b>\$ 76,891</b>	<b>\$ 417,702</b>	<b>\$ 356,500</b>
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**Viera East  
Community Development District  
General Fund  
Proposed Operating Budget  
Fiscal Year 2025**

	Actuals FY 2023	Adopted Budget FY 2024	Actuals As of 4/30/24	Projected Next 5 Months	Total Projected @ 9/30/24	Proposed Budget FY 2025
<i>Grounds Maintenance Expenditures</i>						
Salaries	\$159,063	\$222,718	\$113,604	\$81,146	\$194,750	\$232,730
Bonus Program	\$40,166	\$0	\$41,823	\$0	\$41,823	\$0
Administrative Fees	\$1,973	\$2,320	\$1,121	\$801	\$1,923	\$2,840
FICA	\$12,599	\$18,958	\$9,268	\$6,620	\$15,888	\$19,787
Health Insurance	\$20,758	\$17,975	\$15,564	\$11,117	\$26,682	\$32,893
Workers Compensation	\$2,438	\$4,420	\$1,899	\$1,357	\$3,256	\$4,942
Unemployment	\$1,260	\$2,484	\$1,255	\$897	\$2,152	\$2,608
Retirement Contribution	\$0	\$6,682	\$0	\$1,000	\$0	\$6,682
Telephone	\$12,263	\$13,000	\$8,952	\$6,394	\$15,347	\$15,660
Utilities	\$9,448	\$15,000	\$5,057	\$3,612	\$8,669	\$15,000
Property Appraiser	\$2,202	\$1,990	\$1,989	\$0	\$1,989	\$1,990
Insurance- Property	\$2,886	\$3,411	\$2,095	\$1,497	\$3,592	\$3,344
Repairs	\$23,633	\$25,000	\$8,125	\$5,804	\$13,929	\$25,000
Fuel	\$19,957	\$21,000	\$8,827	\$6,305	\$15,131	\$21,000
Park Maintenance	\$31,761	\$45,000	\$14,086	\$10,062	\$24,148	\$45,000
Sidewalk Repair	\$6,057	\$10,000	\$13,712	\$0	\$13,712	\$10,000
Chemicals	\$2,377	\$4,000	\$749	\$535	\$1,284	\$4,000
Contingencies	\$2,201	\$5,000	\$6,763	\$0	\$6,763	\$5,000
Refuse	\$10,050	\$12,000	\$6,350	\$4,536	\$10,886	\$12,000
Office Supplies	\$60	\$500	\$0	\$0	\$0	\$0
Uniforms	\$3,535	\$3,000	\$2,017	\$1,441	\$3,459	\$4,000
Fire Alarm System	\$5,780	\$7,500	\$3,658	\$2,613	\$6,270	\$7,500
Rain Bird Pump System	\$28,041	\$27,585	\$16,549	\$11,490	\$28,039	\$28,041
Park Materials	\$0	\$10,000	\$0	\$2,500	\$2,500	\$10,000
Bay Hill Flow Way Maintenance	\$0	\$25,000	\$0	\$5,000	\$5,000	\$25,000
Maintenance Reserve- Transfer Out	\$420,817	\$96,816	\$96,816	\$0	\$96,816	\$48,525
Maintenance Reserve- Transfer Out (Excess)	\$0	\$0	\$0	\$6,300	\$6,300	\$0
<b>Total Grounds Expenditures</b>	<b>\$ 819,325</b>	<b>\$ 601,359</b>	<b>\$ 380,281</b>	<b>\$ 171,025</b>	<b>\$ 550,306</b>	<b>\$ 583,542</b>
<b>Total Expenses</b>	<b>\$ 1,386,082</b>	<b>\$ 1,460,353</b>	<b>\$ 1,003,726</b>	<b>\$ 441,894</b>	<b>\$ 1,441,621</b>	<b>\$ 1,460,353</b>
<b>Excess Revenue/ (Expenditures)</b>	<b>\$ 74,525</b>	<b>\$ -</b>	<b>\$ 361,366</b>	<b>\$ (365,366)</b>	<b>\$ -</b>	<b>\$ -</b>

	FY 2024	FY 2025
Net Assessment- General	\$ 1,350,028	\$ 1,350,028
Net Assessment- Recreation	\$ 28,945	\$ 28,945
Total Net Assessments	\$ 1,378,973	\$ 1,378,973
Discounts @ 6%	\$ 88,020	\$ 88,020
Gross Assessment	<b>\$ 1,466,993</b>	<b>\$ 1,466,993</b>
Assessable Units - Residential	4,204	4,204
Assessable Units - Non-Residential	1,869	1,869
Total Units	<b>6,073</b>	<b>6,073</b>
Gross Assessment per Unit - General Fund	\$ 236	\$ 236
Gross Assessment per Unit - Recreation	\$ 129	\$ 129
Gross Assessment per Unit - Debt Service	\$ 139	\$ 139
	<b>\$ 504</b>	<b>\$ 504</b>



# Viera East

## Community Development District

### General Fund Budget

**Revenues:**

Maintenance Assessments

The District will levy a Non-Ad Valorem Assessment on all the assessable property within the District in order to pay for its operating and maintenance expenditures incurred during the Fiscal Year.

Golf Course Administrative Services

Represents Golf Course Fund portion of salary and benefits for employees paid from the General Fund

Description	Annual Amount
Base	\$ 75,000
10% of Maintenance Supervisor	\$ (7,280)
50% of Labor Position	\$ (11,440)
<b>Total</b>	<b><u>\$ 56,280</u></b>

Interest Income

The District will earn interest on balances invested during the year

**Administrative Expenditures:**

Supervisors Fees

The amount paid to each supervisor for the time devoted to District business and meetings is determined by Chapter 190, Florida Statutes, at \$200 per meeting. Amount is based on five supervisors receiving fees for two meetings per month.

Engineering Fees

The District's engineer, Robb & Taylor Engineering Solutions Inc, will be providing general engineering services to the District, which includes preparation and attendance of monthly board meetings.

Attorney Fees

**Legal Counsel:**

***Shutts and Bowen LLP***

300 South Orange Avenue  
 Suite 300  
 Orlando, FL 32801  
 Telephone: (407) 835-6759  
 Fax: (407) 849-7288

The District's legal counsel, Shutts and Bowen, will be providing general services, which include attendance and preparation for monthly board meetings. Also, services include reviewing contracts, agreements, resolutions, rule amendments, etc.

# Viera East

## Community Development District

### General Fund Budget

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5), which relates to additional reporting requirements for un-rated bond issues.

- Series 2020 Special Assessment Revenue Bond                    \$1,000

Trustee Fees

The District will pay annual trustee fees for Series 2020 Special Assessment Revenue Bond.

Annual Audit

The District is required to annually have its financial records audited by an independent Certified Public Accounting Firm. The estimated cost of the audit is based on the prior fiscal year and will be shared with the Recreational Fund.

Collection Agent

Fees incurred by GMS-Central Florida, LLC for calculating, levying and certification of the District's Non-Ad valorem Maintenance Assessments with the Brevard County Tax Collector.

Contractor	Services	Monthly	Annual
GMS- Central Florida, LLC	Assessments	\$ 208	\$ 2,500

Management Fees

The District has contracted with GMS-Central Florida, LLC to provide Accounting and Administrative Services for the District. The services include, but are not limited to, recording and transcription of board meetings, administrative services, budget preparation, financial reporting, annual audits, etc.

Postage

Mailing of Board Meeting agendas, checks for vendors, overnight deliveries and any other required correspondence. Amount is based on prior years cost.

Printing & Binding

Printing and binding agenda packages for board meetings, printing of computerized checks, District Brochures, correspondence, stationary, envelopes etc.

Insurance- Liability

The District's general liability, public official's liability, and automobile insurance coverage is provided by EGIS Insurance and Risk Advisors.

Description	Admin Amount	Field Amount	Annual Amount
General Liability	\$ 11,098	\$ -	\$ 11,098
POL/EPLI	\$ 4,131	\$ -	\$ 4,131
Property	\$ -	\$ 3,344	\$ 3,344
<b>Total</b>	<b>\$ 15,229</b>	<b>\$ 3,344</b>	<b>\$ 18,573</b>

# Viera East

## Community Development District

### General Fund Budget

Legal Advertising

Advertising of monthly board meetings, public hearings, and any other legal advertising that may be required.

Other Current Charges

Any miscellaneous expenses incurred by the District that were not previously budgeted.

Office Supplies

Any supplies that may need to be purchased during the Fiscal Year, e.g., paper, minute books, file folders, labels, paper clips, etc.

Dues & Licenses

The District is required to pay an annual fee to the Department of Community Affairs for \$175. This is the only anticipated expenditure for this category.

Information Technology

Costs related to District's accounting and information systems, District's website creation and maintenance, electronic compliance with Florida Statutes and other electronic data requirements.

**Operating Expenditures:**

Salaries & Wages

The District currently has a General Manager and 1 full time employee to handle the operations of the District. The proposed amount includes a 7% cost of living increase for qualifying full-time employees.

Administration Fee

Represents fee to Applied Business Solutions for administration of pay and benefits. Applied Business Solutions charges an administration fee of \$18 per employee.

FICA

Represents the estimated amount due for Social Security (6.2%) and Medicare (1.45%) based upon the proposed salaries and wages.

Health Insurance

Full time District Employee's are eligible for the following health benefits.

Provider	Policy Number	Insurance Description
United Healthcare	591637	Health, Accidental Death, Dental, Vision, Life, and Long Term Disability
Colonial Life	E3682663	Life, Accident, Short Term Disability
Combined	007394312	Accident and Disability

# Viera East

## Community Development District

### General Fund Budget

Workers Compensation

The District provides Workers Compensation Insurance for each of its employee's based upon statutory requirements and rates determined by Applied Business Solutions.

Unemployment

The District pays State and Federal unemployment for each employee based upon current rate structures.

Other Contractual

Miscellaneous fees and contracts incurred for the District.

Description	Annual Amount
ADT Security	\$ 5,423
Ecolab Pest Elimination	\$ 4,920
Xelar Copier	\$ 1,444
Additional Contract Funds	\$ 213
<b>Total Annual Budget</b>	<b>\$ 12,000</b>

Marketing- Lifestyle/Amenities

The District is in contract with Unique Webb Consulting to provide Lifestyle and Marketing services which include, but are not limited to social media publications, strategy planning, blogging, videography, photography, event planning, and marketing. This also includes all ads in the Viera Voice for the CDD golf course.

Training

Expense involved in providing training for staff.

Uniforms

Expense involved in providing uniforms for the administration staff.

**Maintenance Expenditures:**

Canal Maintenance

Represents cost associated with the maintenance of the canals located east and west of I-95. The canals east of I-95 are maintained by various contractors paid by the District on an "as needed" basis. The canals west of I-95 are maintained by A. Duda & Sons and billed to the District

Lake Bank Restoration

Allocation of funds dedicated for lake bank restoration throughout the District.

# Viera East

## Community Development District

### General Fund Budget

Environmental Services

The District will incur the following costs related to maintaining and managing the various conservation areas (wetlands and uplands), which are the responsibility of the District. The amount is based upon the current contract with Kevin L. Erwin, plus an allowance for additional services from other providers that may be required. Services provided under this budget item may include the following:

Wetland Monitoring Reports as required by SJRWMD and USACOE.  
Wetland Maintenance, removal of exotic species as required to conform to permit requirements.

Habitat Management, including burns of preserved areas as required within the approved Habitat Management Plan(s).  
Permit Compliance and General Services as required.

Water Management System

The District currently has a contract with ECOR Industries, Inc. to provide Aquatic Maintenance Service for the District's Lakes.

Description	Monthly Amount	Annual Amount
Natural Areas Management	\$ 4,371	\$ 52,448
Wingate & Auburn Lake Aquatic Weed Control	\$ 895	\$ 10,743
Bayhill Wetland Maintenance	\$ 420	\$ 5,040
Natural Vegetation Management (Bi-Monthly)	\$ 220	\$ 1,320
Aquatic Weed Control	\$ 4,518	\$ 54,212
Header Canal Maintenance (Quarterly)	\$ 1,700	\$ 6,800
Unanticipated Repairs/Improvements		\$ 1,437
<b>Total</b>	<b>\$ 12,124</b>	<b>\$ 132,000</b>

Midge Control

Lake spraying for midge control throughout the CDD.

Contingencies

Any miscellaneous expenses incurred by the District that were not previously budgeted.

Fire Line Maintenance

Expenses related to the maintenance of the various Fire Lines throughout the District. This mainly includes the mechanical removal of vegetation between homeowners' property and conservation areas in order to slow or stop the spread of wildfire.

# Viera East

## Community Development District

### General Fund Budget

Basin Repair

Expenses related to the repair and maintenance of the drainage structures at District Basins III, IV, and V. The drainage structures that get repaired are the outfalls (connect lakes) and the flowways (connect lakes to St Johns River).

**Grounds Maintenance Expenditures:**

Salaries & Wages

The District currently has a 5 full time and 1 part time employee's to handle the grounds maintenance of the District. The proposed amount includes a 7% cost of living increase for qualifying full-time employees.

Administration Fee

Represents fee to Applied Business Solutions for administration of pay and benefits. Applied Business Solutions charges an administration fee of \$18 per employee.

FICA

Represents the estimated amount due for Social Security (6.2%) and Medicare (1.45%) based upon the proposed salaries and wages.

Health Insurance

Full time District Employee's are eligible for the following health benefits.

Provider	Policy Number	Insurance Description
United Healthcare	591637	Health, Accidental Death, Dental, Vision, Life, and Long Term Disability
Colonial Life	E3682663	Life, Accident, Short Term Disability
Combined	007394312	Accident and Disability

Workers Compensation

The District provides Workers Compensation Insurance for each of its employee's based upon statutory requirements and rates determined by Applied Business Solutions.

Unemployment

The District pays State and Federal unemployment for each employee based upon current rate structures.

Telephone

Expenses incurred for the telephone and fax machine.

<b>Vendor</b>	<b>Monthly Amount</b>	<b>Annual Amount</b>
Fusion	\$ 1,229	\$ 14,748
Contingency		\$ 252
<b>Total</b>		<b>\$ 15,000</b>

# Viera East

## Community Development District

### General Fund Budget

Utilities

The District has the following utility account with Florida Power and Light to provide electricity for the maintenance building.

<b>Vendor</b>	<b>Account</b>	<b>Monthly Amount</b>	<b>Annual Amount</b>
FPL	83490-45156	\$ 680	\$ 8,160
Contingency			\$ 6,840
<b>Total</b>			<b>\$ 15,000</b>

Property Appraiser

Fees incurred for the Brevard County Property Appraiser performing work in support of processing and distributing non-ad valorem assessment information. The cost for the FY2024 year will be \$1,990.

Insurance- Property

Represents the amount paid for the property portion of the insurance premium with EGIS Insurance and Risk Advisors. The property includes vehicles, equipment, etc.

<b>Description</b>	<b>Admin Amount</b>	<b>Field Amount</b>	<b>Annual Amount</b>
General Liability	\$ 11,098	\$ -	\$ 11,098
POL/EPLI	\$ 4,131	\$ -	\$ 4,131
Property	\$ -	\$ 3,344	\$ 3,344
<b>Total</b>	<b>\$ 15,229</b>	<b>\$ 3,344</b>	<b>\$ 18,573</b>

Repairs

Any costs related to miscellaneous repairs and maintenance that occur during the fiscal year.

Fuel

Costs related to fuel purchased for grounds maintenance machinery that occur during the fiscal year.

Park Maintenance

Represents cost associated with the maintenance of the parks and trails located within the district.

Sidewalk Repair

Represents cost associated with the repair of the sidewalks located within the district.

Chemicals

Includes fungicide applications, herbicide applications, insecticide applications needed to maintain the grounds.

# Viera East

## Community Development District

### General Fund Budget

Contingencies

Represents any miscellaneous expenses incurred by the District that were not previously budgeted.

Refuse

Estimated costs for refuse services to empty dumpster(s) twice monthly by Danny's Recycling & HAU is:

Contractor	Services	Monthly	Annual
Danny's Recycling & HAU	Empty Dumpster	\$ 750	\$ 9,000
	Contingency		\$ 3,000
<b>Total</b>			<b>\$ 12,000</b>

Office Supplies

Costs for items used in office.

Uniforms

The District is in contract with Unifirst to supply uniforms for the Maintenance staff. Unifirst comes to the District weekly to deliver clean uniforms to the staff.

Vendor	Monthly Amount	Annual Amount
Unifirst	\$ 219	\$ 2,624
	Contingency	\$ 1,376
<b>Total</b>		<b>\$ 4,000</b>

Fire and Burglary Alarm System

The District is in contract with ADT to provide monthly fire and burglary alarm system monitoring and maintenance. The services will be split between the Golf Course and Operations.

Description	Monthly Amount	Annual Amount
System Monitoring	\$ 98	\$ 1,176
Equipment Lease	\$ 511	\$ 6,135
	Contingency	\$ 189
<b>Total Annual Budget</b>		<b>\$ 7,500</b>



# Viera East

## Community Development District

### General Fund Budget

Rain Bird Pump System

The District will be financing a new pump system for irrigation through Rain Bird.

<b>Vendor</b>	<b>Monthly Amount</b>	<b>Annual Amount</b>
Rain Bird	\$ 2,298	\$ 27,581
Additional Fees		\$ 460
<b>Total Annual Budget</b>		<b><u>\$ 28,041</u></b>

Maintenance Reserves – Transfer Out

Funds allocated annually to insure available cash for ongoing operations of the District and for major repair or replacement of capital items.

Maintenance Reserves – Transfer Out (PY Excess)

Represents projected excess funds above operating capital requirements in the General Fund.

**Viera East  
Community Development District  
Capital Reserve Fund  
Proposed Budget FY 2025**

	Adopted Budget FY 2024	Actuals Thru 4/30/24	Projected Next 5 Months	Total Projected @ 9/30/24	Proposed Budget FY 2025
<i>Revenues</i>					
Beginning Fund Balance	\$1,570,109	\$1,502,594	\$0	\$1,502,594	\$1,430,029
Interest Income	\$500	\$3,645	\$2,604	\$6,249	\$500
Reserve Funding- Transfer In (General)	\$96,816	\$96,816	\$0	\$96,816	\$48,525
Reserve Funding- Transfer In (Golf)	\$140,691	\$140,691	\$0	\$140,691	\$71,329
Reserve Funding- Transfer In (General Excess)	\$0	\$0	\$6,300	\$6,300	\$0
Reserve Funding- Transfer In (Golf Excess)	\$0	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$ 1,808,117</b>	<b>\$ 1,743,747</b>	<b>\$ 8,903</b>	<b>\$ 1,752,650</b>	<b>\$ 1,550,383</b>

*Expenditures*

Capital Outlay	\$100,000	\$57,571	\$265,000	\$322,571	\$100,000
Truck Maintenance	\$25,000	\$0	\$0	\$0	\$25,000
Sign Project	\$20,000	\$0	\$0	\$0	\$20,000
Bank Fees	\$0	\$30	\$20	\$50	\$0
<b>Total Expenditures</b>	<b>\$ 145,000</b>	<b>\$ 57,601</b>	<b>\$ 265,020</b>	<b>\$ 322,621</b>	<b>\$ 145,000</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ 1,663,117</b>	<b>\$ 1,686,145</b>	<b>\$ (256,117)</b>	<b>\$ 1,430,029</b>	<b>\$ 1,405,383</b>

<b>Potential Capital Reserve Split</b>			
	General Fund	Golf Course	Total
Beginning Balance- 9/30/22	\$ 495,856	\$ 1,006,738	\$ 1,502,594
Interest Income	\$ -	\$ -	\$ 6,249
FY24 Contributions	\$ 96,816	\$ 140,691	\$ 237,508
FY24 Gross Profit	\$ -	\$ -	\$ -
FY24 Projected Excess	\$ 6,300	\$ -	\$ 6,300
FY24 Expenses	\$ -	\$ (322,571)	\$ (322,571)
FY24 Bank Fees	\$ -	\$ -	\$ (50)
<b>Projected Excess Revenue Fund End of FY24</b>	<b>\$ 598,972</b>	<b>\$ 824,858</b>	<b>\$ 1,430,029</b>

**Viera East  
Community Development District  
Debt Service Fund  
Series 2020  
Proposed Budget FY 2025**

	Adopted Budget FY 2024	Actual Thru 4/30/24	Projected Next 5 Months	Total Projected 9/30/24	Adopted Budget FY 2025
<b>Revenues</b>					
Special Assessments	\$ 655,615	\$ 631,568	\$ 24,047	\$ 655,615	\$ 655,615
Interest Income	\$ 500	\$ 15,535	\$ 1,000	\$ 16,535	\$ 500
Beginning Fund Balance	\$ 93,497	\$ 90,901	\$ -	\$ 90,901	\$ 116,936
<b>Total Revenues</b>	<b>\$ 749,612</b>	<b>\$ 738,004</b>	<b>\$ 25,047</b>	<b>\$ 763,051</b>	<b>\$ 773,051</b>

**Expenditures**

**Series 2020**

Interest-11/1	\$ 85,558	\$ 85,558	\$ -	\$ 85,558	\$ 80,658
Principal- 5/1	\$ 475,000	\$ -	\$ 475,000	\$ 475,000	\$ 500,000
Interest-5/1	\$ 85,558	\$ -	\$ 85,558	\$ 85,558	\$ 80,658
<b>Total Expenditures</b>	<b>\$ 646,115</b>	<b>\$ 85,558</b>	<b>\$ 560,558</b>	<b>\$ 646,115</b>	<b>\$ 661,315</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ 103,497</b>	<b>\$ 652,447</b>	<b>\$ (535,511)</b>	<b>\$ 116,936</b>	<b>\$ 111,736</b>

\* Excess Revenues needed to pay the 11/1/25 Interest Payment \$ 75,658

Land Use	ERU	Units	Total ERU	Percentage	Net Per Unit	Net Assessments
Residential	1.00	4,204.0	4,204.00	84%	\$ 130.57	\$ 548,913.70
Commercial	4.00	204.3	817.20	16%	\$ 522.28	\$ 106,701.30
<b>Net Annual Assessment</b>		<b>4,408.30</b>	<b>5,021.20</b>			<b>\$ 655,615.00</b>

**Viera East  
Community Development District  
Debt Service - Series 2020  
Amortization Schedule**

Date	Bond Balance	Interest	Principal	Interest	Fiscal Year Total
11/01/20				\$ 52,497.38	\$ 52,497.38
05/01/21	7,685,000			\$ 90,307.50	
11/01/21				\$ 90,307.50	\$ 180,615.00
05/01/22	7,685,000			\$ 90,307.50	
11/01/22				\$ 90,307.50	\$ 180,615.00
05/01/23	7,685,000	2.000%	\$475,000	\$ 90,307.50	
11/01/23				\$ 85,557.50	\$ 650,865.00
05/01/24	7,210,000	2.000%	\$490,000	\$ 85,557.50	
11/01/24				\$ 80,657.50	\$ 656,215.00
05/01/25	6,720,000	2.000%	\$500,000	\$ 80,657.50	
11/01/25				\$ 75,657.50	\$ 656,315.00
05/01/26	6,220,000	2.000%	\$795,000	\$ 75,657.50	
11/01/26				\$ 67,707.50	\$ 938,365.00
05/01/27	5,425,000	2.000%	\$380,000	\$ 67,707.50	
11/01/27				\$ 63,907.50	\$ 511,615.00
05/01/28	5,045,000	2.000%	\$385,000	\$ 63,907.50	
11/01/28				\$ 60,057.50	\$ 508,965.00
05/01/29	4,660,000	2.000%	\$395,000	\$ 60,057.50	
11/01/29				\$ 56,107.50	\$ 511,165.00
05/01/30	4,265,000	2.125%	\$400,000	\$ 56,107.50	
11/01/30				\$ 51,857.50	\$ 507,965.00
05/01/31	3,865,000	2.600%	\$410,000	\$ 51,857.50	
11/01/31				\$ 46,527.50	\$ 508,385.00
05/01/32	3,455,000	2.600%	\$425,000	\$ 46,527.50	
11/01/32				\$ 41,002.50	\$ 512,530.00
05/01/33	3,030,000	2.600%	\$435,000	\$ 41,002.50	
11/01/33				\$ 35,347.50	\$ 511,350.00
05/01/34	2,595,000	2.600%	\$445,000	\$ 35,347.50	
11/01/34				\$ 29,562.50	\$ 509,910.00
05/01/35	2,150,000	2.750%	\$455,000	\$ 29,562.50	
11/01/35				\$ 23,306.25	\$ 507,868.75
05/01/36	1,695,000	2.750%	\$470,000	\$ 23,306.25	
11/01/36				\$ 16,843.75	\$ 510,150.00
05/01/37	1,225,000	2.750%	\$485,000	\$ 16,843.75	
11/01/37				\$ 10,175.00	\$ 512,018.75
05/01/38	740,000	2.750%	\$740,000	\$ 10,175.00	
<b>\$ 7,685,000</b>				<b>\$ 1,992,585</b>	<b>\$ 8,927,410</b>

**Viera East**  
**Community Development District**  
**Restaurant- Hook and Eagle**  
**Proposed Operating Budget**  
**Fiscal Year 2025**

	Actual FY 2023	Adopted Budget FY 2024	Actual Thru 4/30/24	Projected Next 5 Months	Total Projected @ 9/30/24	Proposed Budget FY 2025
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Revenues

Food Sales	\$365,261	\$334,093	\$268,730	\$191,950	\$460,680	\$404,923
Snack Sales	\$8,802	\$10,000	\$5,010	\$3,579	\$8,588	\$11,000
Beverage Sales	\$5,964	\$31,005	\$32,054	\$22,896	\$54,950	\$34,106
Beer Sales	\$164,815	\$179,140	\$88,249	\$63,035	\$151,284	\$197,054
Wine Sales	\$47,856	\$12,402	\$3,677	\$2,627	\$6,304	\$13,642
Liquor Sales	\$114,465	\$92,220	\$82,769	\$59,121	\$141,890	\$101,442
Miscellaneous Income	\$0	\$0	\$493	\$0	\$493	\$0

<b>Total Revenues</b>	<b>\$ 707,164</b>	<b>\$ 658,860</b>	<b>\$ 480,983</b>	<b>\$ 343,207</b>	<b>\$ 824,190</b>	<b>\$ 762,167</b>
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Restaurant Expenditures

Restaurant Manager Contract	\$65,000	\$65,000	\$10,833	\$0	\$10,833	\$0
Salaries	\$189,450	\$183,610	\$172,132	\$122,951	\$295,083	\$320,250
Administrative Fee	\$7,403	\$8,034	\$3,872	\$2,766	\$6,638	\$7,956
FICA Expense	\$23,702	\$15,217	\$19,701	\$14,072	\$33,772	\$29,041
Health Insurance	\$10,003	\$8,813	\$8,583	\$6,131	\$14,714	\$14,000
Workers Compensation	\$2,920	\$2,336	\$2,759	\$1,971	\$4,730	\$7,300
Unemployment	\$6,373	\$5,750	\$4,250	\$3,036	\$7,285	\$6,882
Telephone	\$4,392	\$5,250	\$3,190	\$2,279	\$5,469	\$5,250
Utilities	\$11,617	\$10,000	\$6,067	\$4,334	\$10,401	\$11,000
Pest Control	\$1,218	\$1,200	\$666	\$476	\$1,141	\$1,200
Merchant Fees	\$25,901	\$27,500	\$14,439	\$10,314	\$24,753	\$27,500
Equipment Lease	\$1,677	\$1,500	\$545	\$389	\$934	\$1,500
Kitchen Equipment/Supplies	\$2,333	\$3,000	\$3,395	\$2,425	\$5,820	\$3,000
Paper & Plastic Supplies	\$13,445	\$10,000	\$9,823	\$7,017	\$16,840	\$15,000
Operating Supplies	\$19,874	\$25,000	\$9,340	\$6,672	\$16,012	\$20,000
First Aid	\$0	\$500	\$0	\$0	\$0	\$0
Entertainment	\$17,150	\$14,400	\$0	\$0	\$0	\$0
Delivery/Gas	\$7,054	\$6,000	\$3,917	\$2,798	\$6,714	\$7,000
Dues & License	\$9,751	\$5,000	\$8,349	\$3,007	\$11,356	\$11,500

<b>Total Restaurant Expenditures</b>	<b>\$ 419,262</b>	<b>\$ 398,110</b>	<b>\$ 281,863</b>	<b>\$ 190,636</b>	<b>\$ 472,499</b>	<b>\$ 488,379</b>
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Cost of Goods Sold

Food Cost	\$156,429	\$132,750	\$111,713	\$93,783	\$205,497	\$139,388
Snack Cost	\$2,899	\$5,000	\$1,978	\$1,413	\$3,391	\$5,250
Beverage Cost	\$70,607	\$16,000	\$17,764	\$12,688	\$30,452	\$16,800
Beer Cost	\$20,669	\$71,000	\$32,364	\$23,117	\$55,481	\$74,550
Wine Cost	\$4,400	\$5,000	\$2,913	\$2,081	\$4,995	\$5,250
Liquor Cost	\$42,513	\$31,000	\$30,261	\$21,615	\$51,876	\$32,550

<b>Total Cost of Goods Sold</b>	<b>\$ 297,517</b>	<b>\$ 260,750</b>	<b>\$ 196,993</b>	<b>\$ 154,698</b>	<b>\$ 351,691</b>	<b>\$ 273,788</b>
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<b>Total Revenues</b>	<b>\$ 707,164</b>	<b>\$ 658,860</b>	<b>\$ 480,983</b>	<b>\$ 343,207</b>	<b>\$ 824,190</b>	<b>\$ 762,167</b>
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<b>Total Expenditures</b>	<b>\$ 716,779</b>	<b>\$ 658,860</b>	<b>\$ 478,856</b>	<b>\$ 345,334</b>	<b>\$ 824,190</b>	<b>\$ 762,167</b>
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<b>Operating Income (Loss)</b>	<b>\$ (9,615)</b>	<b>\$ -</b>	<b>\$ 2,127</b>	<b>\$ (2,127)</b>	<b>\$ -</b>	<b>\$ -</b>
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Non Operating Revenues/(Expenditures)

Interfund Transfer Out- Golf Course	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Transfer In- Golf Course	\$0	\$0	\$0	\$0	\$0	\$0

<b>Total Non Operating Revenues/(Expenditures)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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<b>Net Non Operating Income / (Loss)</b>	<b>\$ (9,615)</b>	<b>\$ -</b>	<b>\$ 2,127</b>	<b>\$ (2,127)</b>	<b>\$ -</b>	<b>\$ -</b>
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# Viera East

## Community Development District

### Food & Beverage Operating Budget

#### ***Revenues:***

##### Food

Represents all food sales for Hook and Eagle Tavern. Also includes all catering and banquet sales.

##### Wine

Represents all wine sales for Hook and Eagle Tavern. Also includes all catering and banquet sales.

##### Beer

Represents all beer sales for Hook and Eagle Tavern. Also includes all catering and banquet sales.

##### Beverage

Represents all non-alcoholic beverage sales for Hook and Eagle Tavern. Also includes all catering and banquet sales.

##### Liquor

Represents all liquor sales for Hook and Eagle Tavern. Also includes all catering and banquet sales.

#### ***Expenditures:***

##### Restaurant Manager Contract

Estimated cost for a full time restaurant manager at Hook and Eagle Tavern.

##### Salaries & Wages

The District currently has a 1 full time and 30 part time employees to handle the Golf operations of the District. The proposed amount includes a 7% cost of living increase for qualifying full time employees.

##### Administration Fee

Represents fee to Applied Business Solutions for administration of pay and benefits. Applied Business Solutions charges an administration fee of \$18 per employee.

##### FICA

Represents the estimated amount due for Social Security (6.2%) and Medicare (1.45%) based upon the proposed salaries and wages.

# Viera East

## Community Development District

### Food & Beverage Operating Budget

Health Insurance

Full time District Employee's are eligible for the following health benefits.

Provider	Policy Number	Insurance Description
United Healthcare	591637	Accidental Death, Dental, Vision, Life, and Long Term Disability
Health First	114619	Health
Colonial Life	E3682663	Life, Accident, Short Term Disability
Combined	007394312	Accident and Disability

Workers Compensation

The District provides Workers Compensation Insurance for each of its employee's based upon statutory requirements and rates determined by Applied Business Solutions.

Unemployment

The District pays State and Federal unemployment for each employee based upon current rate structures.

Telephone

The District has internet and TV services through Charter Communications for Hook & Eagle Tavern.

Vendor	Monthly Amount	Annual Amount
Charter Communications	\$ 421	\$ 5,052
Contingency		\$ 198
<b>Total</b>		<b>\$ 5,250</b>

Utilities

The District has accounts with City of Cocoa and FPL for utilities in Hook & Eagle Tavern.

Vendor	Account	Monthly Amount	Annual Amount
FPL	03449-33189	\$ 700	\$ 8,400
City of Cocoa	150351-112664	\$ 200	\$ 2,400
Contingency			\$ 200
<b>Total</b>			<b>\$ 11,000</b>

# Viera East

## Community Development District

### Food & Beverage Operating Budget

Pest Control

The estimated costs for Ecolab Pest Elimination to provide monthly pest control services.

<b>Vendor</b>	<b>Monthly Amount</b>	<b>Annual Amount</b>
Ecolab Pest Elimination	\$ 95	\$ 1,141
Contingency		\$ 59
<b>Total</b>		<b>\$ 1,200</b>

Equipment Lease

The estimated cost to Ecolab for the dish machine rental.

<b>Vendor</b>	<b>Monthly Amount</b>	<b>Annual Amount</b>
Gordan Food Services	\$ 83	\$ 996
Contingency		\$ 504
<b>Total</b>		<b>\$ 1,500</b>

Kitchen Equipment/Supplies

Represents various operating supplies purchased such as thermometers, silverware, microwave, storage cabinets, etc.

Paper & Plastic Supplies

Represents various operating supplies purchased such as paper towels, plastic utensils, paper plates, etc.

Operating supplies

Represents various operating supplies purchased

First Aid

Cost of work gloves, ear plugs, support belts, and other first aid supplies needed during the fiscal year.



# Viera East

## Community Development District

### Food & Beverage Operating Budget

Delivery/Gas

The District has an account with Florida City Gas for natural gas for Hook & Eagle Tavern. Also includes any fuel surcharges for deliveries to the restaurant.

<b>Vendor</b>	<b>Account</b>	<b>Monthly Amount</b>	<b>Annual Amount</b>
Florida City Gas	83490-45156	\$ 400	\$ 4,800
Contingency- Delivery Fees			\$ 2,200
<b>Total</b>			<b>\$ 7,000</b>

Dues and License

Represents the cost of all restaurant operating licenses through DPBR.

***COGS:***

Food

Represents food supplies purchased for the restaurant or catering events.

Snack

Represents snacks purchased for the restaurant.

Beer

Represents beer purchased for the restaurant.

Wine

Represents wine purchased for the restaurant.

Liquor

Represents liquor purchased for the restaurant.

***Other Sources and Uses:***

Transfer In- Golf Course

Represents the Golf Course's obligated amount to transfer to Food & Beverage should there be a shortfall in the operating account.

**Viera East  
Community Development District  
Golf Course  
Proposed Operating Budget  
Fiscal Year 2025**

	Actual FY 2023	Adopted Budget FY 2024	Actual Thru 4/30/24	Projected Next 5 Months	Total Projected @ 9/30/24	Proposed Budget FY 2025
<b><i>Revenues</i></b>						
Greens Fees	\$1,860,246	\$1,863,778	\$1,280,678	\$568,987	\$1,849,666	\$1,956,967
Gift Cards- Sales	\$24,009	\$25,750	\$11,033	\$3,052	\$14,085	\$26,523
Gift Cards- Usage	(\$17,611)	(\$25,750)	(\$8,794)	(\$5,842)	(\$14,635)	(\$26,523)
Season Advance/Trail Fees	\$133,929	\$150,000	\$76,965	\$46,338	\$123,303	\$150,000
Associate Memberships	\$24,474	\$42,000	\$16,959	\$6,146	\$23,105	\$42,000
Driving Range	\$98,941	\$82,400	\$57,476	\$35,863	\$93,339	\$84,872
Golf Lessons	\$4,040	\$2,163	\$5,120	\$1,655	\$6,775	\$2,228
Merchandise Sales	\$127,097	\$118,450	\$85,271	\$47,106	\$132,377	\$122,004
Assessments -Recreation Operating	\$18,232	\$18,239	\$10,639	\$7,597	\$18,236	\$18,239
Miscellaneous Income	\$45,693	\$15,000	\$1,180	\$287	\$1,467	\$15,000
<b>Total Revenues</b>	<b>\$ 2,319,050</b>	<b>\$ 2,292,030</b>	<b>\$ 1,536,528</b>	<b>\$ 711,190</b>	<b>\$ 2,247,718</b>	<b>\$ 2,391,310</b>

<b><i>General Expenditures</i></b>						
Other Contractual Services	\$19,356	\$20,000	\$6,186	\$4,419	\$10,605	\$20,000
Telephone	\$2,567	\$2,500	\$2,763	\$1,691	\$4,454	\$4,058
Utilities	\$4,321	\$5,400	\$2,375	\$1,696	\$4,071	\$5,400
Repairs & Maintenance	\$15,960	\$15,000	\$3,306	\$2,362	\$5,668	\$15,000
Marketing- Golf Marketing	\$18,140	\$0	\$0	\$0	\$0	\$0
Bank Charges	\$51,138	\$45,000	\$38,241	\$27,315	\$65,556	\$55,000
Office Supplies	\$4,248	\$4,500	\$1,087	\$777	\$1,864	\$4,500
Operating Supplies	\$2,223	\$4,000	\$5,066	\$2,500	\$7,566	\$5,000
Dues, Licenses & Subscriptions	\$3,187	\$9,500	\$7,058	\$5,041	\$12,099	\$12,000
Drug Testing- All departments	\$0	\$500	\$0	\$0	\$0	\$500
Training, Education & Employee Relations	\$3,429	\$9,000	\$600	\$429	\$1,029	\$9,000
Contractual Security	\$8,757	\$4,000	\$2,094	\$1,496	\$3,590	\$4,000
IT Services	\$6,072	\$3,000	\$1,332	\$951	\$2,283	\$3,000
<b>Total Golf Course Expenditures</b>	<b>\$ 139,397</b>	<b>\$ 122,400</b>	<b>\$ 70,109</b>	<b>\$ 48,676</b>	<b>\$ 118,785</b>	<b>\$ 137,458</b>

<b><i>Golf Operations:</i></b>						
Salaries	\$272,961	\$306,020	\$177,253	\$126,609	\$303,862	\$309,750
Administrative Fee	\$13,161	\$12,876	\$7,976	\$5,697	\$13,673	\$16,848
FICA Expense	\$21,380	\$22,509	\$14,226	\$10,161	\$24,387	\$26,671
Health Insurance	\$13,899	\$12,632	\$4,373	\$3,123	\$7,496	\$10,500
Workers Compensation	\$4,280	\$5,890	\$2,493	\$1,781	\$4,274	\$7,077
Unemployment	\$7,008	\$10,828	\$4,742	\$3,387	\$8,128	\$10,935
Golf Printing	\$0	\$2,500	\$902	\$645	\$1,547	\$2,500
Utilities	\$21,146	\$22,500	\$11,330	\$8,093	\$19,422	\$22,500
Repairs	\$4,089	\$1,000	\$523	\$373	\$896	\$1,000
Pest Control	\$1,062	\$1,300	\$666	\$476	\$1,141	\$1,300
Supplies	\$13,950	\$12,000	\$12,225	\$5,000	\$17,225	\$15,000
Uniforms	\$0	\$1,500	\$0	\$0	\$0	\$0
Training, Education & Employee Relations	\$0	\$9,000	\$0	\$0	\$0	\$9,000
Cart Lease	\$85,823	\$87,000	\$61,902	\$56,332	\$118,233	\$135,196
Cart Maintenance	\$726	\$5,000	\$3,484	\$1,500	\$4,984	\$5,000
Driving Range	\$3,772	\$10,000	\$5,227	\$3,733	\$8,960	\$10,000
<b>Total Golf Operation Expenditures</b>	<b>\$ 463,257</b>	<b>\$ 522,555</b>	<b>\$ 307,321</b>	<b>\$ 226,910</b>	<b>\$ 534,231</b>	<b>\$ 583,277</b>

Viera East  
Community Development District  
Golf Course  
Proposed Operating Budget  
Fiscal Year 2025

	Actual FY 2023	Adopted Budget FY 2024	Actual Thru 4/30/24	Projected Next 5 Months	Total Projected @ 9/30/24	Proposed Budget FY 2025
<b><u>Merchandise Sales:</u></b>						
Cost of Goods Sold	\$117,168	\$90,000	\$65,140	\$46,529	\$111,669	\$90,000
<b>Total Merchandise Sales</b>	<b>\$ 117,168</b>	<b>\$ 90,000</b>	<b>\$ 65,140</b>	<b>\$ 46,529</b>	<b>\$ 111,669</b>	<b>\$ 90,000</b>
<b><u>Golf Course Maintenance:</u></b>						
Salaries	\$438,213	\$466,847	\$ 249,203	\$178,002	\$427,204	\$474,149
Administrative Fees	\$5,906	\$5,368	\$ 3,048	\$2,177	\$5,224	\$6,616
FICA Expense	\$34,631	\$37,693	\$ 20,006	\$14,290	\$34,296	\$43,881
Employee Insurance	\$28,064	\$38,695	\$ 22,205	\$15,860	\$38,065	\$38,513
Workers Compensation	\$7,165	\$9,328	\$ 4,108	\$2,934	\$7,042	\$10,462
Unemployment	\$4,180	\$7,160	\$ 3,329	\$2,378	\$5,707	\$6,418
Utilities/Water	\$30,176	\$30,000	\$ 16,963	\$12,116	\$29,079	\$30,000
Repairs	\$60,488	\$48,000	\$ 26,520	\$18,943	\$45,464	\$48,000
Restaurant Repairs	\$10,378	\$7,500	\$ 6,475	\$3,500	\$9,975	\$10,000
Fuel & Oil	\$41,399	\$40,000	\$ 17,419	\$12,442	\$29,862	\$40,000
Pest Control	\$1,985	\$1,800	\$ 1,140	\$814	\$1,955	\$2,000
Irrigation/Drainage	\$11,504	\$20,000	\$ 6,888	\$4,920	\$11,808	\$20,000
Sand and Topsoil	\$13,157	\$26,500	\$ 7,030	\$5,021	\$12,051	\$26,500
Flower/Mulch	\$7,676	\$7,000	\$ 1,592	\$1,137	\$2,729	\$7,000
Fertilizer	\$148,876	\$175,000	\$ 94,785	\$67,704	\$162,489	\$175,000
Seed/Sod	\$3,868	\$10,000	\$ -	\$2,500	\$2,500	\$10,000
Trash Removal	\$2,556	\$3,000	\$ 1,316	\$940	\$2,257	\$3,000
Contingency	\$16,325	\$7,500	\$ 6,376	\$0	\$6,376	\$7,500
First Aid	\$500	\$800	\$ 63	\$45	\$107	\$800
Operating Supplies	\$16,537	\$20,000	\$ 5,403	\$3,859	\$9,262	\$20,000
Training	\$6,358	\$9,000	\$ 1,432	\$1,023	\$2,454	\$9,000
Janitorial Supplies	\$353	\$1,000	\$ 161	\$115	\$275	\$1,000
Janitorial Services	\$19,671	\$20,000	\$ 18,775	\$13,411	\$32,186	\$32,988
Soil & Water Testing	\$0	\$1,000	\$ -	\$500	\$500	\$1,000
Uniforms	\$10,692	\$10,000	\$ 5,357	\$3,826	\$9,183	\$10,000
Equipment Rental	\$4,635	\$2,000	\$ 237	\$170	\$407	\$2,000
Equipment Lease	\$176,668	\$187,550	\$ 124,617	\$89,012	\$213,629	\$216,000
<b>Total Golf Course Maintenance</b>	<b>\$ 1,101,960</b>	<b>\$ 1,192,741</b>	<b>\$ 644,448</b>	<b>\$ 457,640</b>	<b>\$ 1,102,088</b>	<b>\$ 1,251,827</b>
<b><u>Administrative Expenditures:</u></b>						
Legal Fees	\$2,266	\$1,500	\$0	\$750	\$750	\$1,500
Engineering	\$500	\$0	\$0	\$0	\$0	\$0
Arbitrage	\$1,000	\$600	\$350	\$250	\$600	\$600
Dissemination	\$4,089	\$1,000	\$583	\$417	\$1,000	\$1,050
Trustee Fees	\$1,500	\$4,100	\$2,390	\$1,707	\$4,097	\$4,100
Annual Audit	\$56,280	\$5,000	\$2,917	\$2,083	\$5,000	\$5,000
Golf Course Administrative Services	\$101,385	\$56,280	\$32,830	\$23,450	\$56,280	\$56,280
Insurance	\$12,497	\$133,663	\$86,002	\$61,430	\$147,432	\$161,889
Property Taxes	\$0	\$15,000	\$5,138	\$3,670	\$8,808	\$15,000
<b>Total Administrative Expenditures</b>	<b>\$ 179,516</b>	<b>\$ 217,143</b>	<b>\$ 130,210</b>	<b>\$ 93,757</b>	<b>\$ 223,967</b>	<b>\$ 245,419</b>
<b><u>Reserves:</u></b>						
Renewal & Replacement	\$252,806	\$140,691	\$140,691	\$0	\$140,691	\$71,329
<b>Total Reserves</b>	<b>\$ 252,806</b>	<b>\$ 140,691</b>	<b>\$ 140,691</b>	<b>\$ -</b>	<b>\$ 140,691</b>	<b>\$ 71,329</b>
<b>Total Revenues</b>	<b>\$ 2,319,050</b>	<b>\$ 2,292,030</b>	<b>\$ 1,536,528</b>	<b>\$ 711,190</b>	<b>\$ 2,247,718</b>	<b>\$ 2,391,310</b>
<b>Total Expenditures</b>	<b>\$ 2,254,105</b>	<b>\$ 2,285,530</b>	<b>\$ 1,357,919</b>	<b>\$ 873,512</b>	<b>\$ 2,231,431</b>	<b>\$ 2,379,310</b>
<b>Operating Income (Loss)</b>	<b>\$ 64,945</b>	<b>\$ 6,500</b>	<b>\$ 178,609</b>	<b>\$ (162,322)</b>	<b>\$ 16,287</b>	<b>\$ 12,000</b>

**Viera East**  
**Community Development District**  
**Golf Course**  
**Proposed Operating Budget**  
**Fiscal Year 2025**

	Actual FY 2023	Adopted Budget FY 2024	Actual Thru 4/30/24	Projected Next 5 Months	Total Projected @ 9/30/24	Proposed Budget FY 2025
<b><i>Non Operating Revenues/(Expenditures):</i></b>						
Assessments -Recreation Debt Service	\$579,178	\$560,250	\$343,697	\$343,697	\$687,394	\$560,250
Interest Income	\$9,374	\$1,000	\$9,022	\$5,000	\$14,022	\$1,000
Reserve Funding- Transfer Out (PY Excess)	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Transfer In- Restaurant	\$0	\$0	\$0	\$0	\$0	\$0
Recreation Fees	\$82,530	\$0	\$0	\$0	\$0	\$0
Interest Expense	(\$101,250)	(\$77,750)	(\$45,354)	(\$45,354)	(\$90,708)	(\$53,250)
Principal Expense	(\$470,000)	(\$490,000)	(\$285,833)	(\$285,833)	(\$571,667)	(\$520,000)
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>\$ 99,831</b>	<b>\$ (6,500)</b>	<b>\$ 21,531</b>	<b>\$ 17,510</b>	<b>\$ 39,041</b>	<b>\$ (12,000)</b>
<b>Net Non Operating Income / (Loss)</b>	<b>\$ 164,777</b>	<b>\$ -</b>	<b>\$ 200,140</b>	<b>\$ (144,813)</b>	<b>\$ 55,327</b>	<b>\$ -</b>

# Viera East

## Community Development District

### Recreational Operating Budget

#### **Revenues:**

##### Greens Fees

Estimated revenue for public paid rounds of golf.

##### Gift Card- Sales

Estimated amount of gift cards sold that can be used for discounted rounds of golf, merchandise or restaurant purchases. The full amount of the sale is recorded as revenue at the time of purchase.

##### Gift Card- Usage

Estimated usage of gift cards once purchased. Once the gift cards have been used at the District, the amount used is recorded against the revenue.

##### Season Advance/Trail Fees

Estimated revenue of customers who purchase memberships to the District golf course in advance for the year.

##### Associate Memberships

Estimated costs of all associate memberships sold. The associate membership costs \$79 and lasts for one year. The membership gets the member a 20% discount on golf rounds and other discounts on range balls, apparel, and USGA handicap service.

##### Driving Range

Estimated revenue from the District's driving range.

##### Golf Lessons

Estimated revenue from golfing lessons given at the golf course. The District leases the golf instruction program to the Mike Hogan Golf Academy.

##### Merchandise Sales

Estimated revenue of clothing, equipment, and supplies sold in the District's Pro Shop.

##### Assessments- Recreation Operations

The District will levy Non-Ad Valorem assessments in all the assessable property within the District to help fund all of the General Operating Expenditures for the fiscal year.

##### Miscellaneous Income

Estimated annual revenue for various miscellaneous charges billed and collected by the District.

**Viera East**  
**Community Development District**  
**Recreational Operating Budget**

**General Expenditures:**

Other Contractual Services

Contractual Services include the following contracts:

<b>Vendor</b>	<b>Monthly Amount</b>	<b>Annual Amount</b>
Charter (Cable & Internet)	\$ 781	\$ 9,373
Waste Management (Dumpster Removal)	\$ 701	\$ 8,411
Great America Financial	\$ 120	\$ 1,444
Apple Storage	\$ 12	\$ 146
Amazon Prime	\$ 15	\$ 182
Contingency		\$ 444
<b>Total Annual Budget</b>		<b><u>\$ 20,000</u></b>

Telephone

Represents regular telephone lines, credit card, and Internet access. A portion of expenses related to the District are transferred to General Fund.

<b>Vendor</b>	<b>Monthly Amount</b>	<b>Annual Amount</b>
Cricket	\$ 300	\$ 3,600
Contengency		\$ 458
<b>Total</b>		<b><u>\$ 4,058</u></b>

Utilities

The District has the following utility accounts related to the operations:

<b>Vendor</b>	<b>Account</b>	<b>Monthly Amount</b>	<b>Annual Amount</b>
FPL	10579-42334	\$ 180	\$ 2,160
FPL	91273-57086	\$ 30	\$ 360
City of Cocoa	313093-70192	\$ 125	\$ 1,500
City of Cocoa	150351-141774	\$ 75	\$ 900
Contingency			\$ 480
<b>Total</b>			<b><u>\$ 5,400</u></b>

# Viera East

## Community Development District

### Recreational Operating Budget

Repairs & Maintenance

Any miscellaneous repairs and maintenance, including electrical, plumbing, hardware, locksmiths, painting and HVAC. A portion of expenses related to the District are transferred to General Fund.

Bank Charges

Bank charges related to credit card usage, as well as account service charges for the operating checking account fund.

Office Supplies

Any office supplies that may need to be purchased during the fiscal year, i.e., paper, minute books, file folders, labels, paper clips, etc.

Operating Supplies

Represents various operating supplies purchased

Dues, Licenses & Subscriptions

The following represents the estimated cost for license, membership subscriptions and permit renewals for the fiscal year:

<b>Vendor</b>	<b>Description</b>	<b>Annual Amount</b>
City of Rockledge	Business License	\$ 200
Florida State Golf Association	Membership	\$ 150
Florida State Golf Association	Handicap fees	\$ 5,000
Brevard County	Business Tax License	\$ 82
Club Caddie	Membership	\$ 6,180
Contingency		\$ 388
<b>Total</b>		<b>\$ 12,000</b>

Training, Education & Employee Relations

Costs incurred in sending District personnel to any training seminars or having personnel trained on site for different aspects to more efficiently and effectively operate the golf course. Also, any expense incurred for staff meetings and help wanted ads.

Contractual Security

Security system costs for the maintenance and clubhouse alarm systems.

# Viera East

## Community Development District

### Recreational Operating Budget

#### IT Services

Costs related to District's accounting and information systems, District's website creation and maintenance, electronic compliance with Florida Statutes and other electronic data requirements.

#### **Golf Operations Expenditures:**

##### Salaries & Wages

The District currently has a 1 full time and 30 part time employees to handle the Golf operations of the District. The proposed amount includes a 7% cost of living increase for qualifying full time employees.

##### Administration Fee

Represents fee to Applied Business Solutions for administration of pay and benefits. Applied Business Solutions charges an administration fee of \$14 per employee.

##### FICA

Represents the estimated amount due for Social Security (6.2%) and Medicare (1.45%) based upon the proposed salaries and wages.

##### Health Insurance

Full time District Employee's are eligible for the following health benefits.

Provider	Policy Number	Insurance Description
United Healthcare	591637	Accidental Death, Dental, Vision, Life, and Long Term Disability
Health First	114619	Health
Colonial Life	E3682663	Life, Accident, Short Term Disability
Combined	007394312	Accident and Disability

##### Workers Compensation

The District provides Workers Compensation Insurance for each of its employee's based upon statutory requirements and rates determined by Applied Business Solutions.

##### Unemployment

The District pays State and Federal unemployment for each employee based upon current rate structures.

##### Golf Printing

Printing for materials needed for the course.



# Viera East

## Community Development District

### Recreational Operating Budget

Utilities

Estimated cost of basic utilities for Golf operations:

<b>Vendor</b>	<b>Account</b>	<b>Monthly Amount</b>	<b>Annual Amount</b>
FPL	03449-33189	\$ 800	\$ 9,600
FPL	07938-52104	\$ 1,200	\$ 14,400
City of Cocoa	150351-112664	\$ 130	\$ 1,560
Contingency			\$ 4,440
<b>Total</b>			<b>\$ 30,000</b>

Repairs

Any costs related to miscellaneous repairs and maintenance that occur during the fiscal year.

Pest Control

The estimated costs for Ecolab Pest Elimination to provide monthly pest control services.

<b>Vendor</b>	<b>Monthly Amount</b>	<b>Annual Amount</b>
Ecolab Pest Elimination	\$ 95	\$ 1,141
Contingency		\$ 159
<b>Total</b>		<b>\$ 1,300</b>

Supplies

Estimated costs of miscellaneous supplies that the District may need to purchase for golf operations.

Uniforms

The estimated costs of uniforms for pro shop personnel. Once hired, all employees get a District golf shirt to wear during work hours.

Training, Education & Employee Relations

The District will incur the cost of the Assistant Pro Program and any training deemed necessary for the Pro Shop staff or cart facility personnel, for example, cart mechanics training and any help wanted ads.

Fuel

Costs for gasoline for all golf carts from Glover Oil Company.

# Viera East

## Community Development District

### Recreational Operating Budget

Cart Lease

The expense related to leasing of carts for golf course.

<b>Vendor</b>	<b>Monthly Amount</b>	<b>Annual Amount</b>
The Huntington National	\$ 355	\$ 4,260
Yamaha	\$ 127	\$ 1,524
Golf Cart	\$ 10,784	\$ 129,412
<b>Total</b>		<b>\$ 135,196</b>

Cart Maintenance

The expense related to any repairs and maintenance of the golf carts that are incurred during the year.

Driving Range Supplies

Any expenses incurred related to the driving range operation, for example range balls, tokens, buckets, bag stands, clock rope and sand/water buckets.

**Merchandise Sales**

Cost of Goods Sold

Represents cost of clothing, equipment, and supplies sold in the Pro Shop.

**Golf Course Maintenance:**

Salaries & Wages

The District currently has 10 full-time and 4 part-time employee's to handle the golf course maintenance. The proposed amount includes a 7% cost of living increase for qualifying full time employees.

Administration Fee

Represents fee to Applied Business Solutions for administration of pay and benefits. Applied Business Solutions charges an administration fee of \$18 per employee.

FICA

Represents the estimated amount due for Social Security (6.2%) and Medicare (1.45%) based upon the proposed salaries and wages.

# Viera East

## Community Development District

### Recreational Operating Budget

Health Insurance

Full time District Employee's are eligible for the following health benefits.

Provider	Policy Number	Insurance
United Healthcare	591637	Health, Accidental Death, Dental, Vision, Life, and Long Term Disability
Colonial Life	E3682663	Life, Accident, Short Term Disability
Combined	007394312	Accident and Disability

Workers Compensation

The District provides Workers Compensation Insurance for each of its employee's based upon statutory requirements and rates determined by Applied Business Solutions.

Unemployment

The District pays State and Federal unemployment for each employee based upon current rate structures.

Utilities/Water

Estimated costs of basic utilities for the maintenance staff:

Vendor	Account	Monthly Amount	Annual Amount
FPL	83490-45156	\$ 2,000	\$ 24,000
City of Cocoa	313093-70192	\$ 422	\$ 5,064
Contingency			\$ 936
<b>Total</b>			<b>\$ 30,000</b>

Fuel & Oil

Costs related to fuel purchased for maintenance machinery that occur during the fiscal year.

Pest Control

The estimated costs for Ecolab Pest Elimination to provide monthly pest control services.

Vendor	Monthly Amount	Annual Amount
Ecolab Pest Elimination	\$ 160	\$ 1,920
Contingency		\$ 80
<b>Total</b>		<b>\$ 2,000</b>

Irrigation/Drainage

Estimated irrigation and drainage maintenance expenditures that may occur during the fiscal year.

# Viera East

## Community Development District

### Recreational Operating Budget

Sand/Topsoil

Cost related to sand and topsoil expenditures that may occur during the fiscal year. The District buys all supplies from Golf Specialties, Inc. Some supplies may include top-dress sand, divot sand, and shell rock for the golf course.

Flowers/Mulch

Estimated cost of flowers and mulch for the golf course and clubhouse.

Turf Nutrition Program

Estimated costs of fertilizer, herbicide, insecticide, fungicide and other chemicals needed for the golf course.

Seed/Sod

Cost of seed and sod expenditures for the golf course that may occur during the fiscal year.

Trash Removal

Estimated costs for trash removal services to empty dumpster(s) once a month by Waste Management at the golf course:

<b>Vendor</b>	<b>Monthly Amount</b>	<b>Annual Amount</b>
Waste Management, Inc.	\$ 213	\$ 2,556
Contingency		\$ 444
<b>Total</b>		<b>\$ 3,000</b>

Contingencies

Funding of unanticipated costs.

First Aid

Cost of work gloves, ear plugs, support belts, and other first aid supplies needed during the fiscal year.

Office Supplies

Any office supplies that may need to be purchased during the fiscal year, i.e., paper, minute books, file folders, labels, paper clips, etc.

Operating Supplies

Represents various operating supplies purchased

Training

Training seminars for golf course maintenance staff.

Janitorial Supplies

Costs of janitorial supplies that may occur during the fiscal year.

# Viera East

## Community Development District

### Recreational Operating Budget

Soil & Water Testing

Costs for soil and water testing that may occur during the fiscal year.

Uniforms

The District is in contract with Unifirst to supply uniforms for the Golf Course Maintenance staff. Unifirst comes to the District weekly to deliver clean uniforms to the staff.

<b>Vendor</b>	<b>Monthly Amount</b>	<b>Annual Amount</b>
Unifirst	\$ 800	\$ 9,600
Contingency		\$ 400
<b>Total</b>		<b><u>\$ 10,000</u></b>

Equipment Rental

Rental of larger capital items required for Course Maintenance.

Equipment Lease

The District currently has the following equipment leases for the golf course:

Small Tools

Represents small tools purchased for golf course maintenance.

**Administrative Expenditures:**

Legal Fees

The District's attorney will be providing general legal services to the District that are directly related to operations of the golf course, i.e., reviewing contracts, agreements, resolutions, rule amendments, etc.

Arbitrage

The District will contract with an Independent certified public accounting firm to annually calculate the District's Arbitrage Rebate Liability on Special Assessments Revenue Bonds.

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c212(b)(5), which relates to additional reporting requirements for un-rated bond issues.

Trustee Fees

The District issued Special Revenue Assessment Refunding Bonds, Series 2012 bonds that are deposited with a Trustee at U.S Bank.

Annual Audit

The District is required to annually have its financial records audited by an independent Certified Public Accounting Firm.

# Viera East

## Community Development District

### Recreational Operating Budget

Golf Course Administrative Services

Cost of Administrative services provided for the CDD.

Description	Annual Amount
Base	\$ 75,000
10% of Maintenance Supervisor	\$ (7,280)
50% of Labor Position	\$ (11,440)
<b>Total</b>	<b>\$ 56,280</b>

Insurance

EGIS Insurance and Risk Advisors provide the District's general liability, property, and crime insurance coverage. EGIS Insurance and Risk Advisors also provide a three year pollution policy.

Description	Annual Amount
General Liability	\$ 27,536
Property	\$ 134,352
<b>Total</b>	<b>\$ 161,888</b>

Property Taxes

This amount is an estimate of property taxes that will need to be paid throughout this fiscal year.

**Reserves**

Renewal & Replacement

The golf course transfers 2% of its monthly revenues to the Capital Reserve Fund to help fund for equipment replacement and other capital expenditures estimated for the fiscal year.

**Viera East  
Community Development District  
Recreation Fund Debt Service - Series 2012  
Amortization Schedule**

Date	Bond Balance	Interest	Principal	Interest	Fiscal Year Total
11/01/19	3,305,000			\$ 78,412.50	\$ 559,231.25
05/01/20	3,305,000	4.375%	\$410,000	\$ 78,412.50	
11/01/20	2,895,000			\$ 70,212.50	\$ 558,625.00
05/01/21	2,895,000	4.625%	\$425,000	\$ 70,212.50	
11/01/21	2,470,000			\$ 60,915.63	\$ 556,128.13
05/01/22	2,470,000	5.000%	\$445,000	\$ 60,915.63	
11/01/22	2,025,000			\$ 50,625.00	\$ 556,540.63
05/01/23	2,025,000	5.000%	\$470,000	\$ 50,625.00	
11/01/23	1,555,000			\$ 38,875.00	\$ 559,500.00
05/01/24	1,555,000	5.000%	\$490,000	\$ 38,875.00	
11/01/24	1,065,000			\$ 26,625.00	\$ 555,500.00
05/01/25	1,065,000	5.000%	\$520,000	\$ 26,625.00	
11/01/25	545,000			\$ 13,625.00	\$ 560,250.00
05/01/26	545,000	5.000%	\$545,000	\$ 13,625.00	\$ 558,625.00
<b>\$ 3,305,000</b>				<b>\$ 678,581</b>	<b>\$ 4,464,400</b>

# SECTION VI



# SECTION A

Viera East CDD Action Items  
5/23/2024

Item #	Action Item	Assigned To:	Status	Date Added	Estimated Start	Estimated Completion	Comments/Estimated Completion
1	Develop Emergency Recovery Plan	Moller/Dale/Robb	<b>COMPLETE</b>	<b>10/27/22</b>			
2	Newsletter	DeVries/Moller	<b>COMPLETE</b>	<b>10/27/22</b>	<b>3/1/24</b>		Set to be mailed out in May
3	Driving Range Parking	Moller	<b>Ongoing</b>	<b>3/9/23</b>			Project is in permitting, Awaitng Feedback from City
4	WMD	Showe	<b>Ongoing</b>	<b>2/22/24</b>			Awaiting Feedback from WMD - Last Contact from Them in Feb 2024
5	Park Improvements	Moller/Webb	<b>Ongoing</b>	<b>2/22/24</b>			

# SECTION VIII

# SECTION A

**Viera East**  
**Community Development District**  
 Check Register Summary  
 April 19, 2024 through May 16, 2024

Fund	Date	Check #'s	Amount
<i>General Fund</i>			
	4/24/24	5040-5050	\$ 3,681.43
	5/2/24	5051-5054	\$ 12,434.75
	5/9/24	5055-5061	\$ 7,051.61
	5/16/24	5062-5068	\$ 15,077.11
		Sub-Total	\$ 38,244.90
<i>Capital Reserve</i>			
	5/2/24	194	\$ 2,600.00
		Sub-Total	\$ 2,600.00
<i>Golf Course</i>			
	4/24/24	31612-31632	\$ 35,331.34
	4/25/24	31633	\$ 101.67
	5/2/24	31634-31653	\$ 29,738.36
	5/4/24	31654	\$ 345.00
	5/9/24	31655-31672	\$ 51,070.94
	5/13/24	31673	\$ 358.58
	5/16/24	31674-31688	\$ 12,919.21
		Sub-Total	\$ 129,865.10
<b>Total</b>			<b>\$ 170,710.00</b>

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/24/24	00315	4/19/24	809933	202404	340	53800	46000		HIGH FLO 12V PUMP FIMCO INDUSTRIES	*	37.40	37.40	005040
4/24/24	00286	4/17/24	98707	202404	340	53800	41000		TELEPHONE SYSTEM APR24 FUSION, LLC	*	1,233.00	1,233.00	005041
4/24/24	00279	4/22/24	JMOLLER	202404	320	53800	51200		REIMB FL GCSAA JIM MOLLER	*	311.03	311.03	005042
4/24/24	00292	4/22/24	LC MAY E	202404	300	15500	10000		MAY 25TH ENTERTAINMENT LACEY CONNELLY	*	200.00	200.00	005043
4/24/24	00291	4/22/24	MAY ENTE	202404	300	15500	10000		MAY 3RD ENTERTAINMENT	*	350.00		
		4/22/24	MAY ENTE	202404	300	15500	10000		MAY 10TH ENTERTAINMENT	*	350.00		
		4/22/24	MAY ENTE	202404	300	15500	10000		MAY 17TH ENTERTAINMENT	*	350.00		
		4/22/24	MAY ENTE	202404	300	15500	10000		MAY 24TH ENTERTAINMENT	*	350.00		
		4/22/24	MAY ENTE	202404	300	15500	10000		MAY 31ST ENTERTAINMENT	*	350.00		
		4/22/24	MAY ENTE	202404	300	15500	10000		MAY 3RD ENTERTAINMENT	V	350.00-		
		4/22/24	MAY ENTE	202404	300	15500	10000		MAY 10TH ENTERTAINMENT	V	350.00-		
		4/22/24	MAY ENTE	202404	300	15500	10000		MAY 17TH ENTERTAINMENT	V	350.00-		
		4/22/24	MAY ENTE	202404	300	15500	10000		MAY 24TH ENTERTAINMENT	V	350.00-		
		4/22/24	MAY ENTE	202404	300	15500	10000		MAY 31ST ENTERTAINMENT	V	350.00-		
									ROCKSTAR KARAOKE ENTERTAINMENT LLC			.00	005044
4/24/24	00288	4/22/24	WP MAY E	202404	300	15500	10000		MAY 11TH ENTERTAINMENT WILL PURDY	*	150.00	150.00	005045
4/24/24	00291	4/22/24	MAY ENTE	202404	300	15500	10000		MAY 3RD ENTERTAINMENT ROCKSTAR KARAOKE ENTERTAINMENT LLC	*	350.00	350.00	005046

VIER --VIERA EAST-- HHENRY

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/24/24	00291	4/22/24	05102024	202404	300-15500-10000	MAY 10 ENTERTAINMENT	ROCKSTAR KARAOKE ENTERTAINMENT LLC	*	350.00	350.00	005047
4/24/24	00291	4/22/24	05172024	202404	300-15500-10000	MAY 17 ENTERTAINMENT	ROCKSTAR KARAOKE ENTERTAINMENT LLC	*	350.00	350.00	005048
4/24/24	00291	4/22/24	05242024	202404	300-15500-10000	MAY 24 ENTERTAINMENT	ROCKSTAR KARAOKE ENTERTAINMENT LLC	*	350.00	350.00	005049
4/24/24	00291	4/22/24	05312024	202404	300-15500-10000	MAY 31 ENTERTAINMENT	ROCKSTAR KARAOKE ENTERTAINMENT LLC	*	350.00	350.00	005050
5/02/24	00222	4/24/24	180535	202404	330-53800-47100	BUSINESS CARDS APR24	ALLEGRA-ROCKLEDGE	*	85.88	85.88	005051
5/02/24	00306	4/26/24	28970	202405	320-53800-48000	1/6 PAGE AD MAY24	BLUEWATER CREATIVE GROUP, INC.	*	330.00	763.50	005052
		4/26/24	28971	202405	320-53800-48000	1/4 PAGE AD MAY24		*	433.50		
5/02/24	00040	5/01/24	467456	202404	330-53800-47200	AQUATIC CONTROL APR24	ECOR INDUSTRIES, INC.	*	11,483.59	11,483.59	005053
5/02/24	00188	4/25/24	30901285	202404	340-53800-54100	UNIFORMS APR24	UNIFIRST CORPORATION	*	49.99	101.78	005054
		5/02/24	30901305	202405	340-53800-54100	UNIFORMS MAY24		*	51.79		
5/09/24	00285	4/19/24	1949	202404	340-53800-47300	GRASS CUTTING	A NEW LIFE LAWN CARE & MORE	*	1,800.00	1,800.00	005055
5/09/24	00267	4/26/24	24-05-01	202404	340-53800-47900	30 YARD ROLLOFF	BERRY DISPOSAL	*	425.00	425.00	005056
5/09/24	00169	4/04/24	P1338504	202404	340-53800-46000	OIL FILTER	FLORIDA COAST EQUIPMENT INC	*	91.12	91.12	005057

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CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
5/09/24	00316	4/30/24	89897047	202404	320-53800	51200		2024 MID YEAR DUES FLORIDA CHAPTER CLUB MANAGEMENT	*	250.00	250.00	005058
5/09/24	00111	5/02/24	546096-0	202405	340-53800	46000		SPRAYER FORESTRY SUPPLIERS, INC.	*	290.49	290.49	005059
5/09/24	00268	5/07/24	25810	202405	310-51300	32200		AUDIT FYE23 GRAU AND ASSOCIATES	*	3,500.00	3,500.00	005060
5/09/24	00313	5/06/24	4603-R	202405	320-53800	48000		SCL SUMMER ISSUE INDIAN RIVER MEDIA GROUP	*	695.00	695.00	005061
5/16/24	00267	5/06/24	24-05-03	202405	340-53800	47900		30 YARD ROLLOFF BERRY DISPOSAL	*	425.00	425.00	005062
5/16/24	00317	5/13/24	05222024	202405	320-53800	48000		ENTERTAINMENT BETTER THAN RADIO	*	350.00	350.00	005063
5/16/24	00195	5/16/24	5248149	202405	320-53800	34100		PEST CONTROL	*	464.88		
		5/16/24	5248149	202405	320-53800	34100		PEST CONTROL ECOLAB PEST ELIMINATION DIV	V	464.88-	.00	005064
5/16/24	00210	5/10/24	75454 MA	202405	340-53800	43500		5240 MURRELL RD FPL	*	63.20	63.20	005065
5/16/24	00126	5/01/24	475	202405	310-51300	34000		MANAGEMENT FEES MAY24	*	9,146.17		
		5/01/24	475	202405	310-51300	35100		INFORMATION TECH MAY24	*	375.75		
		5/01/24	475	202405	310-51300	31700		DISSEMINATION SVC MAY24	*	83.33		
		5/01/24	475	202405	310-51300	42500		COPIES GOVERNMENTAL MANAGEMENT SERVICES	*	10.20	9,615.45	005066
5/16/24	00196	5/10/24	17W96900	202405	340-53800	46000		REPAIRS RING POWER CORPORATION	*	4,083.15	4,083.15	005067

VIER --VIERA EAST-- HHENRY



CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
5/16/24	00188	5/09/24 30901329	202405 340-53800-54100	UNIFORMS 5/9/24 UNIFIRST CORPORATION	*	75.43	75.43 005068
5/16/24	00195	5/16/24 5248149	202405 320-53800-34100	PEST CONTROL ECOLAB PEST ELIMINATION DIV	*	454.88	454.88 005069
TOTAL FOR BANK A						38,234.90	
TOTAL FOR REGISTER						38,234.90	

VIER --VIERA EAST-- HHENRY

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
5/02/24	00089	4/25/24 27747	202404 300-13100-10200	DEPOSIT-SHUTTER SYSTEM ATLANTIC STORM PROTECTION	*	2,600.00	2,600.00 000194
TOTAL FOR BANK C						2,600.00	
TOTAL FOR REGISTER						2,600.00	

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\*\*\* CHECK DATES 04/19/2024 - 05/16/2024 \*\*\*  
 VIERA EAST- GOLF COURSE  
 BANK B VIERA EAST-GOLF

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/24/24	01485	4/10/24	91775391	202404	300-14200-10000			GOLF HATS APR24 ACUSHNET COMPANY	*	482.16	482.16	031612
4/24/24	01654	4/23/24	LORL1704	202404	320-57200-51100			MATS APR24 ALSCO	*	154.68	154.68	031613
4/24/24	01380	4/23/24	000004	202404	320-57200-54500			CARBONITE INSTALL SRVC BLACK HOLE MAKERS LLC	*	95.00	95.00	031614
4/24/24	01550	4/23/24	228794	202404	300-14100-10000			BREAD APR24 CHUCK INDEPENDENT BREAD DIST, LLC	*	195.80	195.80	031615
4/24/24	00024	4/15/24	112664	202404	320-57200-43000			WATER & SEWER APR24	*	174.38		
		4/15/24	112664	202404	330-57200-43000			WATER & SEWER APR24	*	174.38		
		4/15/24	112664	202404	340-57200-43000			WATER & SEWER APR24	*	174.39		
		4/15/24	70192	202404	390-57200-43000			WATER & SEWER APR24	*	433.96		
		4/17/24	06949429	202404	320-57200-43000			WATER & SEWER MAR24	*	87.88		
								CITY OF COCOA UTILITIES			1,044.99	031616
4/24/24	01394	4/15/24	63449139	202404	330-57200-54600			CONTRACT RENTAL APR24 ECOLAB	*	130.00	130.00	031617
4/24/24	01196	4/04/24	93813825	202404	350-57200-46300			GOLF CART SERVICE APR24	*	1,129.58		
		4/15/24	93823094	202404	350-57200-46300			GOLF CART SERVICE APR24 E-Z-GO A TEXTRON COMPANY	*	420.39	1,549.97	031618
4/24/24	01427	4/12/24	10436	202404	340-57200-51100			IMPACT TOUR 2.0	*	107.62		
		4/12/24	10436	202404	340-57200-51100			IMPACT TOUR 2.0 GLOBAL GOLF SALES	V	107.62-	.00	031619
4/24/24	00587	4/11/24	15771040	202404	390-57200-46100			GASOLINE APR24	*	951.91		

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CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED YRMO	TO DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/11/24		15771040	202404	300	-13100	-10000		*	468.85		
		GASOLINE APR24									
4/11/24		15771041	202404	390	-57200	-46100		*	432.73		
		DIESEL APR24									
4/11/24		15771041	202404	300	-13100	-10000		*	213.13		
		DIESEL APR24									
GLOVER OIL COMPANY INC										2,066.62	031620
4/24/24	00097	4/15/24	295120	202404	340	-57200	-42600	*	141.94		
		SCORECARDS APR24									
4/16/24		295189	202404	340	-57200	-42600		*	681.60		
		SCORECARDS APR24									
GOLF ASSOCIATES SCORECARD COMPANY										823.54	031621
4/24/24	00194	4/15/24	PINV0131	202404	390	-57200	-47500	*	815.20		
		WET GRANULAR 50 LB BAG									
GOLF VENTURES INC										815.20	031622
4/24/24	01372	4/18/24	36382141	202404	320	-57200	-34100	*	156.34		
		COPIER LEASE APR24									
4/18/24		36382141	202404	300	-13100	-10000		*	156.34		
		COPIER LEASE APR24									
GREAT AMERICA FINANCIAL SVCS										312.68	031623
4/24/24	01660	4/23/24	1002	202404	330	-57200	-46000	*	1,200.00		
		KITCHEN HOOD SERVICING									
MICHAEL BLACKWELL										1,200.00	031624
4/24/24	99999	4/24/24	VOID	202404	000	-00000	-00000	C	.00		
		VOID CHECK									
*****INVALID VENDOR NUMBER*****										.00	031625
4/24/24	01324	4/16/24	APR EXPE	202404	320	-57200	-41000	*	239.00		
		CRICKET WIRELESS APR24									
4/16/24		APR EXPE	202404	320	-57200	-41000		*	99.13		
		HULU SUBSCRIPTION APR24									
4/16/24		APR EXPE	202404	300	-13100	-10000		*	99.99		
		MONITOR FOR PARK CAMERA									
4/16/24		APR EXPE	202404	390	-57200	-46000		*	43.13		
		VEHICLE WASH SUPPLIES									
4/16/24		APR EXPE	202404	300	-13100	-10000		*	52.99		
		K MULE SHAFT BEARING									
4/16/24		APR EXPE	202404	330	-57200	-46000		*	26.99		
		DOOR CHIME APR24									
4/16/24		APR EXPE	202404	390	-57200	-46000		*	84.38		
		BATTERIES APR24									

VIER --VIERA EAST-- HHENRY

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/16/24		APR	EXPE	202404	300	13100	10000			*	30.71		
				POSTAGE	APR24								
4/16/24		APR	EXPE	202404	300	13100	10000			*	165.10		
				POSTAGE	APR24								
4/16/24		APR	EXPE	202404	300	13100	10000			*	148.17		
				LITTER BAGS	APR24								
4/16/24		APR	EXPE	202404	330	57200	43100			*	3,050.15		
				ARC3 INVOICES	APR24								
4/16/24		APR	EXPE	202404	390	57200	46000			*	51.29		
				LED BAR SET									
4/16/24		APR	EXPE	202404	330	57200	51050			*	24.96		
				TO-GO BAGS	APR24								
4/16/24		APR	EXPE	202404	300	13100	10000			*	84.26		
				LITTER BAGS	APR24								
4/16/24		APR	EXPE	202404	390	57200	47500			*	500.00		
				MOSQUITO REPELLENT	APR24								
4/16/24		APR	EXPE	202404	300	13100	10000			*	104.28		
				AMAZON RETURNS	APR24								
4/16/24		APR	EXPE	202404	300	13100	10000			*	323.64		
				DISPLAYNOW PLAN	APR24								
4/16/24		APR	EXPE	202404	300	13100	10000			*	21.99		
				CRAFTING SUPPLIES	APR24								
4/16/24		APR	EXPE	202404	300	13100	10000			*	10.69		
				CRAFTING SUPPLIES	APR24								
4/16/24		APR	EXPE	202404	300	13100	10000			*	143.35		
				EVENT SUPPLIES	APR24								
REGIONS BANK											5,095.64	031626	
4/24/24	01334	4/15/24	13943636	202404	390	57200	47500			*	2,270.00		
				FERTILIZER									
SITEONE LANDSCAPE SUPPLY, LLC											2,270.00	031627	
4/24/24	01369	4/11/24	7905237	202404	350	57200	51300			*	1,116.00		
				RANGE BALLS	APR24								
SRIXON/CLEVELAND GOLF/XXIO											1,116.00	031628	
4/24/24	01210	4/20/24	60013069	202404	320	57200	51000			*	60.66		
				OFFICE SUPPLIES	APR24								
STAPLES ADVANTAGE											60.66	031629	
4/24/24	00130	4/23/24	62209898	202404	300	14100	10000			*	855.42		
				FOOD	APR24								
		4/23/24	62209898	202404	300	14100	10200			*	165.26		
				BEVERAGES	APR24								
		4/23/24	62209898	202404	330	57200	51100			*	391.97		
				KITCHEN SUPPLIES	APR24								

VIER --VIERA EAST-- HHENRY

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		4/23/24	62209898	202404 330-57200-43100	FUEL APR24	*	7.75	
					SYSCO			1,420.40 031630
4/24/24	01512	4/07/24	8817374	202404 390-57200-54600	CUSHMAN HAULER 800X & PRO	*	90.72	
		4/13/24	8831937	202404 390-57200-54600	TORO TURF EQUIPMENT	*	6,541.14	
		4/13/24	8831937	202404 390-57200-54600	2022 FMV TORO PACKAGE	*	4,717.02	
		4/13/24	8831937	202404 390-57200-54600	2022 CUSHMAN HAULER 800X	*	726.47	
		4/13/24	8831937	202404 390-57200-54600	TORO TURF EQUIPMENT	*	3,368.46	
		4/13/24	8831937	202404 350-57200-46100	2021 CUSHMAN REFRESHER	*	355.00	
					THE HUNTINGTON NATIONAL BANK			15,798.81 031631
4/24/24	00117	4/18/24	41198114	202404 390-57200-47100	NOZZLES APR24	*	503.59	
		4/19/24	41198370	202404 390-57200-47100	RED INTM NOZZEL	*	195.60	
					WESCOTURF INC.			699.19 031632
4/25/24	01427	4/12/24	10436	202404 340-57200-51100	IMPACT TOUR 2.0	*	101.67	
					GLOBAL GOLF SALES			101.67 031633
5/02/24	01485	4/26/24	91790635	202404 300-14200-10000	CUSTOM APPAREL	*	90.76	
					ACUSHNET COMPANY			90.76 031634
5/02/24	00091	4/16/24	INV05968	202404 300-14200-10000	BALLMARKERS APR24	*	562.49	
					AHEAD LLC			562.49 031635
5/02/24	01654	4/09/24	LORL1699	202404 320-57200-51100	MATS APR24	*	154.68	
		4/30/24	LORL1706	202404 320-57200-51100	MATS APR24	*	154.68	
					ALSCO			309.36 031636
5/02/24	01661	4/19/24	ROK/1953	202404 330-57200-46000	LOCK HANDLE	*	6.04	
					C.E.S			6.04 031637

VIER --VIERA EAST-- HHENRY

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
5/02/24	01550	4/25/24	220795	202404	300-14100-10000			*	126.60		
			BREAD APR24								
		4/30/24	228796	202404	300-14100-10000			*	204.00		
			BREAD APR24								
		4/30/24	228797	202404	300-14100-10000			*	184.65		
			BREAD APR24								
CHUCK INDEPENDENT BREAD DIST, LLC										515.25	031638
5/02/24	01629	5/01/24	SUP00517	202405	340-57200-54000			*	649.00		
			MAINTENANCE FEE MAY24								
CLUB CADDIE										649.00	031639
5/02/24	01340	4/25/24	0204487-	202404	390-57200-51000			*	860.33		
			NUTS AND BOLTS								
EASY PICKER GOLF PRODUCTS, INC.										860.33	031640
5/02/24	01196	4/29/24	93839724	202404	390-57200-46000			*	199.61		
			BEVERAGE CART PARTS								
		4/29/24	93839725	202404	350-57200-46300			*	159.96		
			VEHICLE SERVICE APR24								
E-Z-GO A TEXTRON COMPANY										359.57	031641
5/02/24	00920	4/25/24	53312	202404	390-57200-47300			*	1,244.07		
			GOLF TURF APR24								
GOLF SPECIALTIES INC										1,244.07	031642
5/02/24	01532	5/01/24	2-231471	202405	390-57200-51160			*	2,749.00		
			CLEANING SRVCS MAY24								
JANI-KING OF ORLANDO										2,749.00	031643
5/02/24	01619	4/15/24	24-24250	202404	300-14200-10000			*	119.31		
			GOLF TEES APR24								
MARTINI GOLF TEES, INC.										119.31	031644
5/02/24	00127	4/24/24	672069	202404	390-57200-46000			*	664.65		
			GOLF CART PARTS								
PRECISION										664.65	031645
5/02/24	01108	3/22/24	MAR24 RE	202403	300-14100-10000			*	415.98		
			FOOD MAR24								
		3/22/24	MAR24 RE	202403	300-14100-10001			*	41.97		
			SNACK MAR24								
		3/22/24	MAR24 RE	202403	300-14100-10200			*	78.21		
			BEVERAGE MAR24								
		3/22/24	MAR24 RE	202403	330-57200-51100			*	270.66		
			SUPPLIES MAR24								

VIER --VIERA EAST-- HHENRY

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		3/22/24	MAR24 RE 202403 320-57200-49000		FEES MAR24	*	12.99	
		4/22/24	APR24 RE 202404 300-14100-10000		FOOD APR24	*	600.06	
		4/22/24	APR24 RE 202404 300-14100-10200		BEVERAGE APR24	*	9.18	
		4/22/24	APR24 RE 202404 330-57200-43100		7-11 PURCHASE APR24	*	10.01	
		4/22/24	APR24 RE 202404 330-57200-51100		SUPPLIES APR24	*	561.45	
		4/22/24	APR24 RE 202404 320-57200-49000		BANK FEES APR24	*	62.54	
REGIONS BANK								2,063.05 031646
5/02/24	01369	4/26/24	7931296 202404 300-14200-10000		GOLF HATS APR24	*	160.00	
SRIXON/CLEVELAND GOLF/XXIO								160.00 031647
5/02/24	01210	4/27/24	60017148 202404 320-57200-51000		ENVELOPES	*	23.78	
STAPLES ADVANTAGE								23.78 031648
5/02/24	00130	4/30/24	62211408 202404 300-14100-10000		FOOD APR24	*	986.85	
		4/30/24	62211408 202404 300-14100-10200		BEVERAGES APR24	*	93.75	
		4/30/24	62211408 202404 330-57200-43100		FUEL APR24	*	7.75	
SYSCO								1,088.35 031649
5/02/24	00243	1/24/24	37109964 202401 300-14200-10000		GOLF BALLS JAN24	*	204.60	
		2/05/24	37151024 202402 300-14200-10000		GOLF BALLS FEB24	*	1,153.81	
		2/29/24	37214662 202402 300-14200-10000		GOLF BALLS FEB24	*	386.88	
		2/29/24	37214753 202402 300-14200-10000		GOLF BALLS FEB24	*	193.44	
		2/29/24	37219732 202402 300-14200-10000		GOLF BALLS FEB24	*	96.72	
TAYLOR MADE GOLF COMPANY, INC								2,035.45 031650
5/02/24	00807	4/25/24	30901285 202404 390-57200-54100		UNIFORMS APR24	*	117.54	
UNIFIRST CORPORATION								117.54 031651
VIER --VIERA EAST-- HHENRY								



CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
5/02/24	00117	4/25/24	41199499	202404	390-57200-46000		GOLF COURSE SUPPLIES	*	504.15		
		4/26/24	41199619	202404	390-57200-46000		GOLF COURSE SUPPLIES	*	1,704.21		
										2,208.36	031652
5/02/24	01594	2/21/24	21178	202403	310-57200-45000		POLLUTION POLICY MAR24	*	427.98		
		2/21/24	21178	202403	300-15500-10000		POLLUTION POLICY	*	14,979.02		
		4/30/24	22382	202404	310-57200-45000		INLAND MARINE DELETED	*	1,495.00-		
										13,912.00	031653
5/07/24	00808	5/06/24	05072024	202405	300-10100-11000		PETTY CASH	*	345.00		
										345.00	031654
5/09/24	01485	5/02/24	91795634	202405	300-14200-10000		HATS	*	135.00		
										135.00	031655
5/09/24	00091	4/30/24	INV05987	202404	300-14200-10000		TOWELS	*	422.13		
										422.13	031656
5/09/24	01654	5/07/24	LORL1708	202405	320-57200-51100		TOWELS	*	154.68		
										154.68	031657
5/09/24	01550	5/07/24	228798	202405	300-14100-10000		BREAD	*	197.35		
		5/09/24	228799	202405	300-14100-10000		BREAD	*	144.10		
										341.45	031658
5/09/24	01388	5/06/24	AR112555	202405	390-57200-46000		PRINTER LEASE	*	104.65		
										104.65	031659
5/09/24	01662	5/03/24	1485	202405	390-57200-47500		FERTILIZER	*	1,166.67		
		5/03/24	1485	202405	300-15500-10000		FERTILIZER	*	2,333.33		
										3,500.00	031660

VIER --VIERA EAST-- HHENRY

\*\*\* CHECK DATES 04/19/2024 - 05/16/2024 \*\*\*  
 VIERA EAST- GOLF COURSE  
 BANK B VIERA EAST-GOLF

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
5/09/24	01196	4/23/24	93832720	202404 350-57200-46300	CART SERVICE E-Z-GO A TEXTRON COMPANY	*	189.96	189.96	031661
5/09/24	00587	4/26/24	15799771	202404 390-57200-46100	REC 90 GASOLINE	*	1,620.66		
		4/26/24	15799771	202404 300-13100-10000	REC 90 GASOLINE	*	798.24		
		4/26/24	15799772	202404 390-57200-46100	ULSD DYED	*	315.26		
		4/26/24	15799772	202404 300-13100-10000	ULSD DYED	*	155.27		
					GLOVER OIL COMPANY INC			2,889.43	031662
5/09/24	00194	4/30/24	PINV0130	202404 390-57200-47500	GOLF BALLS	*	8,366.26		
		5/03/24	PINV0131	202405 390-57200-47500	MYCO	*	6,303.00		
					GOLF VENTURES INC			14,669.26	031663
5/09/24	01514	5/03/24	0262750-	202405 390-57200-47500	HGARLON4	*	1,176.34		
		5/03/24	262751-I	202404 390-57200-47500	MACROPHITE5LTR	*	2,196.00		
					NOBLE TURF, LLC			3,372.34	031664
5/09/24	01369	4/29/24	7933571S	202404 300-14200-10000	SMART SOLE FULLFACE	*	107.20		
					SRIXON/CLEVELAND GOLF/XXIO			107.20	031665
5/09/24	01210	5/04/24	60021164	202405 320-57200-51000	SUPPLIES	*	55.96		
					STAPLES ADVANTAGE			55.96	031666
5/09/24	00243	4/29/24	37400691	202404 300-14200-10000	GOLF CLUB	*	566.30		
					TAYLOR MADE GOLF COMPANY, INC			566.30	031667
5/09/24	01512	4/28/24	8849453	202404 390-57200-54600	TORO REELMASTER	*	1,065.98		
		4/28/24	8849453	202404 390-57200-46000	2022 CUSHMAN SHUTTLE	*	242.06		
		4/28/24	8849453	202404 350-57200-46100	RXV ELITE	*	10,784.30		
		4/28/24	8849453	202404 390-57200-46000	HAULER 800X GAS	*	253.59		
					THE HUNTINGTON NATIONAL BANK			12,345.93	031668

VIER --VIERA EAST-- HHENRY

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
5/09/24	01588	4/05/24	6219	202404	390	57200	47500			*	2,219.00		
			55 GALLON DRUM										
		4/05/24	6219	202404	300	15500	10000			*	8,876.00		
			55 GALLON DRUM										
									TURF SOLUTIONS OF FLORIDA INC			11,095.00	031669
5/09/24	00807	5/02/24	30901305	202405	390	57200	54100			*	114.68		
			UNIFORMS 5/2/24										
									UNIFIRST CORPORATION			114.68	031670
5/09/24	00068	4/25/24	9245589-	202405	320	57200	34100			*	772.59		
			DUMPSTER										
		4/25/24	9245909-	202405	390	57200	47900			*	219.41		
			6 YARD DUMPSTER										
									WASTE MANAGEMENT			992.00	031671
5/09/24	01214	5/01/24	2042359	202405	330	57200	51100			*	14.97		
			NO SMOKING SIGN										
									HOSPITALITY RESOURCE SUPPLY, INC			14.97	031672
5/13/24	00130	3/12/24	52299693	202403	330	57200	51100			*	135.26		
			SUPPLIES 3.12.24										
		4/26/24	62210521	202404	330	57200	51100			*	223.32		
			CONTAINER TRASH SLIM BRN										
									SYSCO			358.58	031673
5/16/24	01643	5/10/24	10203945	202405	320	57200	46000			*	175.00		
			RERRAIRS										
									ACCURATE AIR CONDITIONING HEATING			175.00	031674
5/16/24	01485	3/26/24	91759056	202405	300	14200	10000			*	1,814.14		
			MEN SHOES										
									ACUSHNET COMPANY			1,814.14	031675
5/16/24	01553	5/01/24	02124630	202405	330	57200	41000			*	404.38		
			TV AND INTERNET										
									CHARTER COMMUNICATIONS			404.38	031676
5/16/24	01550	5/04/24	228800	202405	300	14100	10000			*	194.10		
			BREAD										
									CHUCK INDEPENDENT BREAD DIST, LLC			194.10	031677
5/16/24	01241	5/10/24	24MAY-6I	202405	320	57200	46000			*	275.00		
			WINDOW CLEANING MAY24										
									CRYSTAL HI RISE, INC.			275.00	031678

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 #	
5/16/24	00035	5/10/24	33189	MA	202405	330-57200-43000		2300 CLUBHOUSE DR	*	687.47			
		5/10/24	33189	MA	202405	340-57200-43000		2300 CLUBHOUSE DR	*	687.47			
		5/10/24	42334	MA	202405	300-11500-10000		2200 CLUBHOUSE DR	*	37.63			
		5/10/24	42334	MA	202405	320-57200-43000		2200 CLUBHOUSE DR	*	65.75			
		5/10/24	45156	MA	202405	390-57200-43000		5250 MURRELL RD	*	2,633.50			
		5/10/24	45156	MA	202405	300-13100-10000		5250 MURRELL RD	*	658.37			
		5/10/24	52104	MA	202405	340-57200-43000		2300 CLUBHOUSE DR	*	623.05			
		5/10/24	57086	MA	202405	320-57200-43000		4563 BRAYWICK	*	28.12			
											FPL	5,421.36	031679
5/16/24	01071	5/01/24	476		202405	310-57200-31700		DISSEMINATION SVC MAY24	*	83.33			
											GOVERNMENTAL MANAGEMENT SERVICES	83.33	031680
5/16/24	01358	4/30/24	00120073		202404	390-57200-46000		CYLINDER RENTAL	*	38.92			
											NEXAIR, LLC	38.92	031681
5/16/24	01663	5/09/24	05092024		202405	340-57200-54300		REGISTRATION	*	320.00			
											PHILLIP CHOI	320.00	031682
5/16/24	01512	5/08/24	8862703		202405	390-57200-54600		CUSHMAN HAULER	*	90.72			
											THE HUNTINGTON NATIONAL BANK	90.72	031683
5/16/24	01485	5/08/24	91800017		202405	300-14200-10000		SHEL FIRD LSL	*	2,047.66			
											ACUSHNET COMPANY	2,047.66	031684
5/16/24	01627	5/12/24	15496168		202405	300-15500-10000		SECURITY	*	359.83			
		5/12/24	15496168		202405	300-15500-10000		SECURITY	*	34.96			
		5/12/24	15496168		202405	300-15500-10000		SECURITY	*	657.73			
											ADT COMMERCIAL	1,052.52	031685

VIER --VIERA EAST-- HHENRY

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
5/16/24	01654	5/14/24	LORL1710 TOWELS	202405		320-57200-51100			ALSCO	*	154.68	154.68	031686
5/16/24	00808	5/15/24	036937 PETTY CASH	202405		300-10100-11000			PETTY CASH	*	250.00	250.00	031687
5/16/24	01369	4/24/24	7926766S LAUNCHER	202404		300-14200-10000			SRIXON/CLEVELAND GOLF/XXIO	*	474.83		
		5/03/24	7942040 LAUNCHER	202405		300-14200-10000				*	66.95		
		5/06/24	7943716S LAUNCHER	202405		300-14200-10000				*	55.62		
											597.40	031688	
TOTAL FOR BANK B											129,865.10		
TOTAL FOR REGISTER											129,865.10		

VIER --VIERA EAST-- HHENRY

# SECTION B

***Viera East***  
***Community Development District***

***Unaudited Financial Reporting***  
***April 30, 2024***



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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**  
**April 30, 2024**

	General Fund	Capital Reserve Fund	Debt Service Fund	Capital Projects Fund	Golf Course/ Recreation Fund	Totals Governmental Funds
<b>Assets:</b>						
<b>Cash:</b>						
Operating Account	\$ 821,494	\$ -	\$ -	\$ -	\$ 648,666	\$ 1,470,160
Capital Reserve Account	\$ -	\$ 1,471,611	\$ -	\$ -	\$ -	\$ 1,471,611
Accounts Receivable	\$ -	\$ -	\$ -	\$ -	\$ 179	\$ 179
Due from Capital Projects	\$ -	\$ 79,752	\$ -	\$ -	\$ -	\$ 79,752
Due from Capital Reserve	\$ 1,232	\$ -	\$ -	\$ -	\$ -	\$ 1,232
Due from Golf Course	\$ 9,193	\$ 426	\$ -	\$ -	\$ -	\$ 9,619
Due from General Fund	\$ -	\$ 5,846	\$ 76,534	\$ -	\$ 110,812	\$ 193,193
Due from Other	\$ -	\$ -	\$ -	\$ -	\$ 11,871	\$ 11,871
Prepaid Expenses	\$ 14,872	\$ -	\$ -	\$ -	\$ 146,544	\$ 161,417
Inventory- Pro Shop	\$ -	\$ -	\$ -	\$ -	\$ 57,348	\$ 57,348
Inventory- Hook & Eagle	\$ -	\$ -	\$ -	\$ -	\$ 87,697	\$ 87,697
<b>Investments:</b>						
State Board of Administration	\$ -	\$ 132,372	\$ -	\$ -	\$ -	\$ 132,372
<b>Series 2012</b>						
Reserve	\$ -	\$ -	\$ -	\$ -	\$ 288,931	\$ 288,931
Benefit Assessment	\$ -	\$ -	\$ -	\$ -	\$ 523,097	\$ 523,097
Bond Service	\$ -	\$ -	\$ -	\$ -	\$ 5,778	\$ 5,778
Recreation Fees	\$ -	\$ -	\$ -	\$ -	\$ 82,532	\$ 82,532
<b>Series 2020</b>						
Reserve	\$ -	\$ -	\$ 241,966	\$ -	\$ -	\$ 241,966
Temporary Interest	\$ -	\$ -	\$ 7,655	\$ -	\$ -	\$ 7,655
Bond Service	\$ -	\$ -	\$ 568,258	\$ -	\$ -	\$ 568,258
Project	\$ -	\$ -	\$ -	\$ 144,195	\$ -	\$ 144,195
Improvements (Net of Depreciation)	\$ -	\$ -	\$ -	\$ -	\$ 1,447,320	\$ 1,447,320
<b>Total Assets</b>	<b>\$ 846,791</b>	<b>\$ 1,690,007</b>	<b>\$ 894,413</b>	<b>\$ 144,195</b>	<b>\$ 3,410,776</b>	<b>\$ 6,986,182</b>
<b>Liabilities:</b>						
Accounts Payable	\$ 14,236	\$ 2,600	\$ -	\$ -	\$ 64,944	\$ 81,779
Accrued Expenses	\$ 7,933	\$ -	\$ -	\$ -	\$ 3,267	\$ 11,200
Deferred Revenue- Season Advance	\$ -	\$ -	\$ -	\$ -	\$ 47,124	\$ 47,124
Deferred Revenue- Special Assessment O&M	\$ -	\$ -	\$ -	\$ -	\$ 7,600	\$ 7,600
Deferred Revenue- Special Assessment Debt	\$ -	\$ -	\$ -	\$ -	\$ 195,335	\$ 195,335
Due to General Fund	\$ -	\$ 1,232	\$ -	\$ -	\$ 9,192	\$ 10,424
Due to Golf Course	\$ 110,812	\$ -	\$ -	\$ -	\$ -	\$ 110,812
Due to Debt Service	\$ 76,534	\$ -	\$ -	\$ -	\$ -	\$ 76,534
Due to Capital Reserve	\$ 5,846	\$ -	\$ -	\$ 79,752	\$ 426	\$ 86,024
Accrued Interest Payable	\$ -	\$ -	\$ -	\$ -	\$ 48,667	\$ 48,667
Accrued Principal Payable	\$ -	\$ -	\$ -	\$ -	\$ 285,833	\$ 285,833
Accrued Payroll Payable	\$ 12,407	\$ -	\$ -	\$ -	\$ 29,143	\$ 41,550
Notes Payable	\$ -	\$ -	\$ -	\$ -	\$ 376,381	\$ 376,381
Sales Tax Payable	\$ -	\$ -	\$ -	\$ -	\$ 29,398	\$ 29,398
Event Deposits	\$ -	\$ -	\$ -	\$ -	\$ 485	\$ 485
Bonds Payable- Series 2012	\$ -	\$ -	\$ -	\$ -	\$ 2,025,000	\$ 2,025,000
Bond Discount	\$ -	\$ -	\$ (8,854)	\$ -	\$ (8,854)	\$ (8,854)
Deferred Loss	\$ -	\$ -	\$ -	\$ -	\$ (83,163)	\$ (83,163)
<b>Total Liabilities</b>	<b>\$ 227,769</b>	<b>\$ 3,832</b>	<b>\$ -</b>	<b>\$ 79,752</b>	<b>\$ 3,030,777</b>	<b>\$ 3,342,129</b>
<b>Fund Balance:</b>						
<b>Nonspendable:</b>						
Prepaid Items	\$ 14,872	\$ -	\$ -	\$ -	\$ -	\$ 14,872
<b>Restricted for:</b>						
Debt Service - Series 2020	\$ -	\$ -	\$ 894,413	\$ -	\$ -	\$ 894,413
Capital Projects - Series 2020	\$ -	\$ -	\$ -	\$ 64,443	\$ -	\$ 64,443
<b>Assigned for:</b>						
Capital Reserves	\$ -	\$ 1,686,175	\$ -	\$ -	\$ -	\$ 1,686,175
Unassigned	\$ 604,150	\$ -	\$ -	\$ -	\$ 379,999	\$ 984,149
<b>Total Fund Balances</b>	<b>\$ 619,023</b>	<b>\$ 1,686,175</b>	<b>\$ 894,413</b>	<b>\$ 64,443</b>	<b>\$ 379,999</b>	<b>\$ 3,644,052</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 846,791</b>	<b>\$ 1,690,007</b>	<b>\$ 894,413</b>	<b>\$ 144,195</b>	<b>\$ 3,410,776</b>	<b>\$ 6,986,182</b>

**Viera East**  
**Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending April 30, 2024**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 04/30/24	Thru 04/30/24	Variance
<b>Revenues:</b>				
Maintenance Assessments	\$ 1,378,973	\$ 1,378,973	\$ 1,328,395	\$ (50,578)
Golf Course Administrative Services	\$ 56,280	\$ 32,830	\$ 32,830	\$ 0
Donations for Park Materials	\$ 5,000	\$ 2,917	\$ -	\$ (2,917)
Miscellaneous Income- Farmers Market	\$ 20,000	\$ 11,667	\$ 3,866	\$ (7,800)
Interest Income	\$ 100	\$ 58	\$ 1	\$ (58)
<b>Total Revenues</b>	<b>\$ 1,460,353</b>	<b>\$ 1,426,445</b>	<b>\$1,365,092</b>	<b>\$ (61,353)</b>

**Expenditures:**

**General & Administrative:**

Supervisors Fees	\$ 30,519	\$ 17,803	\$ 13,037	\$ 4,765
Engineering Fees	\$ 5,000	\$ 2,917	\$ 15,000	\$ (12,083)
Attorney's Fees	\$ 20,000	\$ 11,667	\$ 4,694	\$ 6,973
Dissemination	\$ 1,000	\$ 583	\$ 583	\$ 0
Trustee Fees	\$ 5,600	\$ 3,267	\$ 3,267	\$ (0)
Annual Audit	\$ 14,000	\$ 8,167	\$ 8,167	\$ (0)
Collection Agent	\$ 2,500	\$ 1,458	\$ -	\$ 1,458
Management Fees	\$ 109,754	\$ 64,023	\$ 64,023	\$ (0)
Postage	\$ 2,000	\$ 1,167	\$ 745	\$ 422
Printing & Binding	\$ 2,500	\$ 1,458	\$ 73	\$ 1,386
Insurance- Liability	\$ 10,368	\$ 6,048	\$ 5,320	\$ 728
Legal Advertising	\$ 2,500	\$ 1,458	\$ -	\$ 1,458
Other Current Charges	\$ 750	\$ 438	\$ 876	\$ (438)
Office Supplies	\$ 1,500	\$ 875	\$ 1,060	\$ (185)
Dues & Licenses	\$ 175	\$ 102	\$ 175	\$ (73)
Information Technology	\$ 4,509	\$ 2,630	\$ 2,727	\$ (97)
<b>Total General &amp; Administrative</b>	<b>\$ 212,675</b>	<b>\$ 124,060</b>	<b>\$ 119,746</b>	<b>\$ 4,314</b>

**Viera East**  
**Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending April 30, 2024**

	Adopted Budget	Prorated Budget Thru 04/30/24	Actual Thru 04/30/24	Variance
<b><i>Operations &amp; Maintenance</i></b>				
<b>Operating Expenditures</b>				
Salaries	\$ 168,699	\$ 98,408	\$ 96,391	\$ 2,017
Administration Fee	\$ 1,228	\$ 716	\$ 527	\$ 189
FICA Expense	\$ 12,905	\$ 7,528	\$ 7,848	\$ (320)
Health Insurance	\$ 10,000	\$ 5,833	\$ 5,672	\$ 161
Workers Compensation	\$ 3,348	\$ 1,953	\$ 1,621	\$ 332
Unemployment	\$ 1,078	\$ 629	\$ 615	\$ 14
Retirement Contribution	\$ 5,061	\$ 2,952	\$ -	\$ 2,952
Other Contractual	\$ 12,000	\$ 7,000	\$ 4,422	\$ 2,578
Marketing- Lifestyle/Amenities	\$ 75,000	\$ 43,750	\$ 42,625	\$ 1,125
Uniforms	\$ 500	\$ 292	\$ 168	\$ 124
<b>Subtotal Field Expenditures</b>	<b>\$ 289,819</b>	<b>\$ 169,061</b>	<b>\$ 159,888</b>	<b>\$ 9,173</b>
<b>Maintenance Expenditures</b>				
Canal Maintenance	\$ 14,000	\$ 8,167	\$ -	\$ 8,167
Lake Bank Restoration	\$ 164,000	\$ 257,160	\$ 257,160	\$ -
Lake Bank Education Project	\$ 8,000	\$ 4,667	\$ -	\$ 4,667
Environmental Services	\$ 20,000	\$ 11,667	\$ 1,028	\$ 10,639
Water Management System	\$ 132,000	\$ 77,000	\$ 78,247	\$ (1,247)
Midge Control	\$ 10,000	\$ 5,833	\$ -	\$ 5,833
Contingencies	\$ 2,000	\$ 1,167	\$ 7,377	\$ (6,210)
Fire Line Management	\$ 3,500	\$ 2,042	\$ -	\$ 2,042
Basin Repair	\$ 3,000	\$ 1,750	\$ -	\$ 1,750
<b>Subtotal Maintenance Expenditures</b>	<b>\$ 356,500</b>	<b>\$ 369,452</b>	<b>\$ 343,811</b>	<b>\$ 25,640</b>

# Viera East

## Community Development District

### General Fund

#### Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending April 30, 2024

	Adopted Budget	Prorated Budget Thru 04/30/24	Actual Thru 04/30/24	Variance
<b>Grounds Maintenance Expenditures</b>				
Salaries	\$ 222,718	\$ 129,919	\$ 113,604	\$ 16,315
Bonus Program	\$ -	\$ -	\$ 41,823	\$ (41,823)
Administrative Fees	\$ 2,320	\$ 1,353	\$ 1,121	\$ 232
FICA	\$ 18,958	\$ 11,059	\$ 9,268	\$ 1,791
Health Insurance	\$ 17,975	\$ 10,485	\$ 15,564	\$ (5,079)
Workers Compensation	\$ 4,420	\$ 2,578	\$ 1,899	\$ 679
Unemployment	\$ 2,484	\$ 1,449	\$ 1,255	\$ 194
Retirement Contribution	\$ 6,682	\$ 3,898	\$ -	\$ 3,898
Telephone	\$ 13,000	\$ 7,583	\$ 8,952	\$ (1,369)
Utilities	\$ 15,000	\$ 8,750	\$ 5,057	\$ 3,693
Property Appraiser	\$ 1,990	\$ 1,161	\$ 1,989	\$ (828)
Insurance- Property	\$ 3,411	\$ 1,990	\$ 2,095	\$ (106)
Repairs	\$ 25,000	\$ 14,583	\$ 8,125	\$ 6,458
Fuel	\$ 21,000	\$ 12,250	\$ 8,827	\$ 3,423
Park Maintenance	\$ 45,000	\$ 26,250	\$ 14,086	\$ 12,164
Sidewalk Repair	\$ 10,000	\$ 5,833	\$ 13,712	\$ (7,879)
Chemicals	\$ 4,000	\$ 2,333	\$ 749	\$ 1,584
Contingencies	\$ 5,000	\$ 2,917	\$ 6,763	\$ (3,846)
Refuse	\$ 12,000	\$ 7,000	\$ 6,350	\$ 650
Office Supplies	\$ 500	\$ 292	\$ -	\$ 292
Uniforms	\$ 3,000	\$ 1,750	\$ 2,017	\$ (267)
Fire Alarm System	\$ 7,500	\$ 4,375	\$ 3,658	\$ 717
Rain Bird Pump System	\$ 27,585	\$ 16,091	\$ 16,549	\$ (458)
Park Materials	\$ 10,000	\$ 5,833	\$ -	\$ 5,833
Bay Hill Flow Way Maintenance	\$ 25,000	\$ 14,583	\$ -	\$ 14,583
<b>Subtotal Grounds Maintenance Expenditures</b>	<b>\$ 504,542</b>	<b>\$ 294,316</b>	<b>\$ 283,465</b>	<b>\$ 10,852</b>
<b>Total Operations &amp; Maintenance</b>	<b>\$ 1,150,861</b>	<b>\$ 832,829</b>	<b>\$ 787,164</b>	<b>\$ 45,665</b>
<b>Total Expenditures</b>	<b>\$ 1,363,536</b>	<b>\$ 956,889</b>	<b>\$ 906,910</b>	<b>\$ 49,980</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 96,816</b>		<b>\$ 458,182</b>	
<b><i>Other Financing Sources/(Uses):</i></b>				
Transfer In/(Out)- Capital Reserve	\$ (96,816)	\$ (96,816)	\$ (96,816)	\$ 0
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ (96,816)</b>	<b>\$ (96,816)</b>	<b>\$ (96,816)</b>	<b>\$ 0</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>		<b>\$ 361,366</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 257,657</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 619,023</b>	

**Viera East**  
**Community Development District**  
**Capital Reserve Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending April 30, 2024**

	Adopted Budget	Prorated Budget Thru 04/30/24	Actual Thru 04/30/24	Variance
<b>Revenues</b>				
Interest	\$ 500	\$ 292	\$ 3,645	\$ 3,353
<b>Total Revenues</b>	<b>\$ 500</b>	<b>\$ 292</b>	<b>\$ 3,645</b>	<b>\$ 3,353</b>
<b>Expenditures:</b>				
Capital Outlay	\$ 100,000	\$ 100,000	\$ 57,571	\$ 42,429
Truck Maintenance	\$ 25,000	\$ 25,000	\$ -	\$ 25,000
Sign Project	\$ 20,000	\$ 20,000	\$ -	\$ 20,000
<b>Total Expenditures</b>	<b>\$ 145,000</b>	<b>\$ 100,000</b>	<b>\$ 57,571</b>	<b>\$ 42,429</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (144,500)</b>		<b>\$ (53,926)</b>	
<b>Other Financing Sources/(Uses)</b>				
Transfer In/(Out)- General Fund	\$ 96,816	\$ 96,816	\$ 96,816	\$ (0)
Transfer In/(Out)- Golf Course	\$ 140,691	\$ 140,691	\$ 140,691	\$ -
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 237,508</b>	<b>\$ 237,508</b>	<b>\$ 237,507</b>	<b>\$ (0)</b>
<b>Net Change in Fund Balance</b>	<b>\$ 93,008</b>		<b>\$ 183,581</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 1,570,109</b>		<b>\$ 1,502,594</b>	
<b>Fund Balance - Ending</b>	<b>\$ 1,663,117</b>		<b>\$ 1,686,175</b>	

# Viera East

## Community Development District Capital Reserve Fund

### Capital Outlay Check Register Detail For The Period Ending April 30, 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
<b>Total</b>			<b><u>\$ 57,571.17</u></b>

**Viera East**  
**Community Development District**  
**Debt Service Fund Series 2020**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending April 30, 2024**

	Adopted Budget	Prorated Budget Thru 04/30/24	Actual Thru 04/30/24	Variance
<b>Revenues:</b>				
Assessments - Tax Roll	\$ 655,615	\$ 655,615	\$ 631,568	\$ (24,047)
Interest	\$ 500	\$ 292	\$ 15,535	\$ 15,243
<b>Total Revenues</b>	<b>\$ 656,115</b>	<b>\$ 655,907</b>	<b>\$ 647,103</b>	<b>\$ (8,804)</b>
<b>Expenditures:</b>				
Interest - 11/1	\$ 85,558	\$ 85,558	\$ 85,558	\$ -
Principal - 5/1	\$ 475,000	\$ -	\$ -	\$ -
Interest - 5/1	\$ 85,558	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 646,115</b>	<b>\$ 85,558</b>	<b>\$ 85,558</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 10,000</b>		<b>\$ 561,545</b>	
<b>Other Financing Sources/(Uses):</b>				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ 10,000</b>		<b>\$ 561,545</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 93,497</b>		<b>\$ 332,868</b>	
<b>Fund Balance - Ending</b>	<b>\$ 103,497</b>		<b>\$ 894,413</b>	

# Viera East

## Community Development District Capital Projects Fund Series 2020

### Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending April 30, 2024

	Adopted Budget	Prorated Budget Thru 04/30/24	Actual Thru 04/30/24	Variance
<b>Revenues</b>				
Developer Contributions	\$ -	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ 8,173	\$ 8,173
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,173</b>	<b>\$ 8,173</b>
<b>Expenditures:</b>				
Capital Outlay	\$ -	\$ -	\$ 204,872	\$ (204,872)
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 204,872</b>	<b>\$ (204,872)</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (196,700)</b>	
<b>Other Financing Sources/(Uses)</b>				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (196,700)</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 261,143</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 64,443</b>	



**Viera East**  
**Community Development District**  
**Golf Course/ Recreation Fund- Operations**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending April 30, 2024**

	Adopted Budget	Current Month			Year- to - Date		
		Prorated Budget	Actual		Prorated Budget	Actual	
		April 2024	April 2024	Variance	Thru 04/30/24	Thru 04/30/24	Variance
<i>Number of Rounds</i>							
Paid Rounds	35,250	3,627	5,054	1,427	19,349	26,874	7,525
Member Rounds	10,000	1,029	274	(755)	5,489	2,014	(3,475)
Comp Rounds	3,000	309	147	(162)	1,647	715	(932)
<i>Revenue per Round</i>							
Paid Rounds	\$ 50	\$55	\$45	(11)	\$56	\$48	(9)
<b>Revenues:</b>							
Greens Fees	\$ 1,863,778	\$ 200,356	\$ 225,803	\$ 25,447	\$ 1,087,515	\$ 1,280,678	\$ 193,164
Gift Cards- Sales	\$ 25,750	\$ 2,768	\$ 190	\$ (2,578)	\$ 15,025	\$ 11,033	\$ (3,993)
Gift Cards- Usage	\$ (25,750)	\$ (2,768)	\$ (1,548)	\$ 1,220	\$ (15,025)	\$ (8,794)	\$ 6,231
Season Advance/Trail Fees	\$ 150,000	\$ 16,125	\$ 8,675	\$ (7,450)	\$ 87,525	\$ 76,965	\$ (10,560)
Associate Memberships	\$ 42,000	\$ 4,515	\$ 2,313	\$ (2,202)	\$ 24,507	\$ 16,959	\$ (7,548)
Driving Range	\$ 82,400	\$ 8,858	\$ 9,501	\$ 643	\$ 48,080	\$ 57,476	\$ 9,396
Golf Lessons	\$ 2,163	\$ 233	\$ 1,350	\$ 1,117	\$ 1,262	\$ 5,120	\$ 3,858
Merchandise Sales	\$ 118,450	\$ 12,733	\$ 14,700	\$ 1,967	\$ 69,116	\$ 85,271	\$ 16,155
Assessments -Recreation Operating	\$ 18,239	\$ 1,519	\$ 1,520	\$ 1	\$ 9,116	\$ 10,639	\$ 1,524
Miscellaneous Income	\$ 15,000	\$ 1,250	\$ 1,480	\$ 230	\$ 7,497	\$ 1,180	\$ (6,317)
<b>Total Revenues</b>	<b>\$ 2,292,030</b>	<b>\$ 245,589</b>	<b>\$ 263,984</b>	<b>\$ 18,395</b>	<b>\$ 1,334,618</b>	<b>\$ 1,536,528</b>	<b>\$ 201,910</b>
<b>Expenditures:</b>							
<b>General Expenditures:</b>							
Other Contractual Services	\$ 20,000	\$ 1,666	\$ 156	\$ 1,510	\$ 9,996	\$ 6,186	\$ 3,810
Telephone	\$ 2,500	\$ 208	\$ 338	\$ (130)	\$ 1,250	\$ 2,763	\$ (1,514)
Utilities	\$ 5,400	\$ 450	\$ 337	\$ 113	\$ 2,699	\$ 2,375	\$ 324
Repairs & Maintenance	\$ 15,000	\$ 1,250	\$ 275	\$ 975	\$ 7,497	\$ 3,306	\$ 4,191
Bank Charges	\$ 45,000	\$ 3,749	\$ 8,119	\$ (4,370)	\$ 22,491	\$ 38,241	\$ (15,750)
Office Supplies	\$ 4,500	\$ 375	\$ 228	\$ 147	\$ 2,249	\$ 1,087	\$ 1,162
Operating Supplies	\$ 4,000	\$ 333	\$ 773	\$ (440)	\$ 1,999	\$ 5,066	\$ (3,067)
Dues, Licenses & Subscriptions	\$ 9,500	\$ 791	\$ 1,177	\$ (385)	\$ 4,748	\$ 7,058	\$ (2,309)
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	\$ -	\$ 333	\$ 1,999	\$ 2,094	\$ (95)
IT Services	\$ 3,000	\$ 250	\$ 95	\$ 155	\$ 1,499	\$ 1,332	\$ 167
<b>Subtotal General Expenditures</b>	<b>\$ 122,400</b>	<b>\$ 10,196</b>	<b>\$ 11,498</b>	<b>\$ (1,302)</b>	<b>\$ 61,176</b>	<b>\$ 70,109</b>	<b>\$ (8,933)</b>

**Viera East**  
**Community Development District**  
**Golf Course/ Recreation Fund- Operations**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending April 30, 2024**

	Adopted Budget	Current Month			Year- to - Date		
		Prorated Budget	Actual		Prorated Budget	Actual	
		April 2024	April 2024	Variance	Thru 04/30/24	Thru 04/30/24	Variance
<b><i>Administrative Expenditures:</i></b>							
Legal Fees	\$ 1,500	\$ 125	\$ -	\$ 125	\$ 750	\$ -	\$ 750
Arbitrage	\$ 600	\$ 50	\$ 50	\$ (0)	\$ 300	\$ 350	\$ (50)
Dissemination	\$ 1,000	\$ 83	\$ 83	\$ (0)	\$ 500	\$ 583	\$ (84)
Trustee Fees	\$ 4,100	\$ 342	\$ 340	\$ 2	\$ 2,049	\$ 2,390	\$ (341)
Annual Audit	\$ 5,000	\$ 417	\$ 417	\$ (0)	\$ 2,499	\$ 2,917	\$ (418)
Golf Course Administrative Services	\$ 56,280	\$ 4,688	\$ 4,690	\$ (2)	\$ 28,129	\$ 32,830	\$ (4,701)
Insurance	\$ 133,663	\$ 11,134	\$ 10,650	\$ 484	\$ 66,805	\$ 86,002	\$ (19,197)
Property Taxes	\$ 15,000	\$ 1,250	\$ 856	\$ 393	\$ 7,497	\$ 5,138	\$ 2,359
<b>Subtotal Administrative Expenditures</b>	<b>\$ 217,143</b>	<b>\$ 18,088</b>	<b>\$ 17,086</b>	<b>\$ 1,002</b>	<b>\$ 108,528</b>	<b>\$ 130,210</b>	<b>\$ (21,682)</b>
<b>Total General &amp; Administrative</b>	<b>\$ 339,543</b>	<b>\$ 28,284</b>	<b>\$ 28,584</b>	<b>\$ (300)</b>	<b>\$ 169,704</b>	<b>\$ 200,319</b>	<b>\$ (30,615)</b>
<b><i>Operations &amp; Maintenance</i></b>							
<b>Golf Operations Expenditures</b>							
Salaries	\$ 306,020	\$ 25,491	\$ 27,634	\$ (2,143)	\$ 152,949	\$ 177,253	\$ (24,304)
Administrative Fee	\$ 12,876	\$ 1,073	\$ 1,150	\$ (77)	\$ 6,435	\$ 7,976	\$ (1,541)
FICA Expense	\$ 22,509	\$ 1,875	\$ 2,114	\$ (239)	\$ 11,250	\$ 14,226	\$ (2,976)
Health Insurance	\$ 12,632	\$ 1,052	\$ 784	\$ 268	\$ 6,313	\$ 4,373	\$ 1,941
Workers Compensation	\$ 5,890	\$ 491	\$ 437	\$ 54	\$ 2,944	\$ 2,493	\$ 450
Unemployment	\$ 10,828	\$ 902	\$ 788	\$ 114	\$ 5,412	\$ 4,742	\$ 670
Golf Printing	\$ 2,500	\$ 208	\$ 902	\$ (694)	\$ 1,250	\$ 902	\$ 347
Utilities	\$ 22,500	\$ 1,874	\$ 1,539	\$ 336	\$ 11,246	\$ 11,330	\$ (84)
Repairs	\$ 1,000	\$ 83	\$ -	\$ 83	\$ 500	\$ 523	\$ (23)
Pest Control	\$ 1,300	\$ 108	\$ 95	\$ 13	\$ 650	\$ 666	\$ (16)
Supplies	\$ 12,000	\$ 1,000	\$ 1,810	\$ (811)	\$ 5,998	\$ 12,225	\$ (6,228)
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	\$ 11,266	\$ (4,019)	\$ 43,483	\$ 61,902	\$ (18,419)
Cart Maintenance	\$ 5,000	\$ 417	\$ 1,900	\$ (1,483)	\$ 2,499	\$ 3,484	\$ (985)
Driving Range	\$ 10,000	\$ 833	\$ 1,349	\$ (516)	\$ 4,998	\$ 5,227	\$ (229)
<b>Subtotal Golf Operations Expenditures</b>	<b>\$ 522,555</b>	<b>\$ 43,529</b>	<b>\$ 51,768</b>	<b>\$ (8,240)</b>	<b>\$ 261,173</b>	<b>\$ 307,321</b>	<b>\$ (46,148)</b>
<b>Merchandise Sales</b>							
Cost of Goods Sold	\$ 90,000	\$ 7,497	\$ 11,408	\$ (3,911)	\$ 44,982	\$ 65,140	\$ (20,158)
<b>Subtotal Merchandise Sales</b>	<b>\$ 90,000</b>	<b>\$ 7,497</b>	<b>\$ 11,408</b>	<b>\$ (3,911)</b>	<b>\$ 44,982</b>	<b>\$ 65,140</b>	<b>\$ (20,158)</b>

**Viera East**  
**Community Development District**  
**Golf Course/ Recreation Fund- Operations**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending April 30, 2024**

	Adopted Budget	Current Month			Year- to - Date		
		Prorated Budget	Actual	Variance	Prorated Budget	Actual	Variance
		April 2024	April 2024		Thru 04/30/24	Thru 04/30/24	
<b>Golf Course Maintenance Expenditures</b>							
Salaries	\$ 466,847	\$ 38,888	\$ 32,460	\$ 6,428	\$ 233,330	\$ 249,203	\$ (15,872)
Administrative Fees	\$ 5,368	\$ 447	\$ 431	\$ 16	\$ 2,683	\$ 3,048	\$ (365)
FICA Expense	\$ 37,693	\$ 3,140	\$ 2,483	\$ 657	\$ 18,839	\$ 20,006	\$ (1,167)
Employee Insurance	\$ 38,695	\$ 3,223	\$ 2,828	\$ 395	\$ 19,340	\$ 22,205	\$ (2,865)
Workers Compensation	\$ 9,328	\$ 777	\$ 497	\$ 280	\$ 4,662	\$ 4,108	\$ 554
Unemployment	\$ 7,160	\$ 596	\$ 138	\$ 459	\$ 3,579	\$ 3,329	\$ 249
Utilities/Water	\$ 30,000	\$ 2,499	\$ 2,890	\$ (391)	\$ 14,994	\$ 16,963	\$ (1,969)
Repairs	\$ 48,000	\$ 3,998	\$ 5,272	\$ (1,274)	\$ 23,990	\$ 26,520	\$ (2,530)
Restaurant Repairs	\$ 7,500	\$ 625	\$ 1,768	\$ (1,143)	\$ 3,749	\$ 6,475	\$ (2,727)
Fuel & Oil	\$ 40,000	\$ 3,332	\$ 3,321	\$ 11	\$ 19,992	\$ 17,419	\$ 2,573
Pest Control	\$ 1,800	\$ 150	\$ 181	\$ (31)	\$ 900	\$ 1,140	\$ (241)
Irrigation/Drainage	\$ 20,000	\$ 1,666	\$ 699	\$ 967	\$ 9,996	\$ 6,888	\$ 3,108
Sand and Topsoil	\$ 26,500	\$ 2,207	\$ 1,244	\$ 963	\$ 13,245	\$ 7,030	\$ 6,215
Flower/Mulch	\$ 7,000	\$ 583	\$ -	\$ 583	\$ 3,499	\$ 1,592	\$ 1,907
Fertilizer	\$ 175,000	\$ 14,578	\$ 28,530	\$ (13,953)	\$ 87,465	\$ 94,785	\$ (7,320)
Seed/Sod	\$ 10,000	\$ 833	\$ -	\$ 833	\$ 4,998	\$ -	\$ 4,998
Trash Removal	\$ 3,000	\$ 250	\$ -	\$ 250	\$ 1,499	\$ 1,316	\$ 183
Contingency	\$ 7,500	\$ 625	\$ -	\$ 625	\$ 3,749	\$ 6,376	\$ (2,628)
First Aid	\$ 800	\$ 67	\$ -	\$ 67	\$ 400	\$ 63	\$ 337
Operating Supplies	\$ 20,000	\$ 1,666	\$ 849	\$ 817	\$ 9,996	\$ 5,403	\$ 4,593
Training	\$ 9,000	\$ 750	\$ -	\$ 750	\$ 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	\$ 18,775	\$ (8,779)
Soil & Water Testing	\$ 1,000	\$ 83	\$ -	\$ 83	\$ 500	\$ -	\$ 500
Uniforms	\$ 10,000	\$ 833	\$ 644	\$ 189	\$ 4,998	\$ 5,357	\$ (359)
Equipment Rental	\$ 2,000	\$ 167	\$ 40	\$ 126	\$ 1,000	\$ 237	\$ 762
Equipment Lease	\$ 187,550	\$ 15,623	\$ 17,259	\$ (1,636)	\$ 93,737	\$ 124,617	\$ (30,879)
<b>Subtotal Grounds Maintenance Expenditures</b>	<b>\$ 1,192,741</b>	<b>\$ 99,355</b>	<b>\$ 104,286</b>	<b>\$ (4,930)</b>	<b>\$ 596,132</b>	<b>\$ 644,448</b>	<b>\$ (48,316)</b>
<b>Total Operations &amp; Maintenance</b>	<b>\$ 1,805,296</b>	<b>\$ 150,381</b>	<b>\$ 167,462</b>	<b>\$ (17,081)</b>	<b>\$ 902,287</b>	<b>\$ 1,016,909</b>	<b>\$ (114,622)</b>
<b>Total Expenditures</b>	<b>\$ 2,144,839</b>	<b>\$ 178,665</b>	<b>\$ 196,047</b>	<b>\$ (17,382)</b>	<b>\$ 1,071,991</b>	<b>\$ 1,217,228</b>	<b>\$ (145,237)</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 147,191</b>		<b>\$ 67,937</b>			<b>\$ 319,300</b>	

**Viera East**  
**Community Development District**  
**Golf Course/ Recreation Fund- Operations**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending April 30, 2024**

	Adopted Budget	Current Month			Year- to - Date		
		Prorated Budget	Actual		Prorated Budget	Actual	
		April 2024	April 2024	Variance	Thru 04/30/24	Thru 04/30/24	Variance
<b><i>Other Financing Sources/(Uses):</i></b>							
Assessments -Recreation Debt Service	\$ 560,250	\$ 46,669	\$ 49,100	\$ 2,431	\$ 280,013	\$ 343,697	\$ 63,684
Interest Income	\$ 1,000	\$ 83	\$ 1,305	\$ 1,222	\$ 500	\$ 9,022	\$ 8,522
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)	\$ (45,354)	\$ (6,495)
Principal Expense	\$ (490,000)	\$ (40,817)	\$ (40,833)	\$ (16)	\$ (244,902)	\$ (285,833)	\$ (40,931)
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ (147,191)</b>	<b>\$ (141,233)</b>	<b>\$ 3,092</b>	<b>\$ 144,325</b>	<b>\$ (143,940)</b>	<b>\$ (119,160)</b>	<b>\$ 24,780</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ 71,029</b>			<b>\$ 200,140</b>		
<b>Fund Balance - Beginning</b>	<b>\$ -</b>				<b>\$ 177,732</b>		
<b>Fund Balance - Ending</b>	<b>\$ -</b>				<b>\$ 377,872</b>		

**Viera East**  
**Community Development District**  
**Restaurant- Hook and Eagle**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending April 30, 2024**

	Adopted Budget	Prorated Budget Thru 04/30/24	Actual Thru 04/30/24	Variance
<b>Revenues:</b>				
Food Sales	\$ 334,093	\$ 194,888	\$ 268,730	\$ 73,843
Snack Sales	\$ 10,000	\$ 5,833	\$ 5,010	\$ (823)
Wine Sales	\$ 31,005	\$ 18,086	\$ 32,054	\$ 13,968
Beer Sales	\$ 179,140	\$ 104,498	\$ 88,249	\$ (16,249)
Beverage Sales	\$ 12,402	\$ 7,235	\$ 3,677	\$ (3,557)
Liquor Sales	\$ 92,220	\$ 53,795	\$ 82,769	\$ 28,974
Miscellaneous Income	\$ -	\$ -	\$ 493	\$ 493
<b>Total Revenues</b>	<b>\$ 658,860</b>	<b>\$ 384,335</b>	<b>\$480,983</b>	<b>\$ 96,648</b>
<b>Expenditures:</b>				
<b>Restaurant Expenditures:</b>				
Restaurant Manager Contract	\$ 65,000	\$ 37,917	\$ 10,833	\$ 27,083
Salaries	\$ 183,610	\$ 107,106	\$ 172,132	\$ (65,026)
Administrative Fee	\$ 8,034	\$ 4,687	\$ 3,872	\$ 814
FICA Expense	\$ 15,217	\$ 8,877	\$ 19,701	\$ (10,824)
Health Insurance	\$ 8,813	\$ 5,141	\$ 8,583	\$ (3,443)
Workers Compensation	\$ 2,336	\$ 1,363	\$ 2,759	\$ (1,397)
Unemployment	\$ 5,750	\$ 3,354	\$ 4,250	\$ (896)
Telephone	\$ 5,250	\$ 3,063	\$ 3,190	\$ (128)
Utilities	\$ 10,000	\$ 5,833	\$ 6,067	\$ (234)
Pest Control	\$ 1,200	\$ 700	\$ 666	\$ 34
Merchant Fees	\$ 27,500	\$ 16,042	\$ 14,439	\$ 1,602
Equipment Lease	\$ 1,500	\$ 875	\$ 545	\$ 330
Kitchen Equipment/Supplies	\$ 3,000	\$ 1,750	\$ 3,395	\$ (1,645)
Paper & Plastic Supplies	\$ 10,000	\$ 5,833	\$ 9,823	\$ (3,990)
Operating Supplies	\$ 25,000	\$ 14,583	\$ 9,340	\$ 5,243
First Aid	\$ 500	\$ 292	\$ -	\$ 292
Entertainment	\$ 14,400	\$ 8,400	\$ -	\$ 8,400
Delivery/Gas	\$ 6,000	\$ 3,500	\$ 3,917	\$ (417)
Dues & License	\$ 5,000	\$ 2,917	\$ 8,349	\$ (5,433)
<b>Total Restaurant Expenditures</b>	<b>\$ 398,110</b>	<b>\$ 232,231</b>	<b>\$ 281,863</b>	<b>\$ (49,632)</b>
<b>Cost of Goods Sold:</b>				
Food Cost	\$ 132,750	\$ 77,438	\$ 111,713	\$ (34,276)
Snack Cost	\$ 5,000	\$ 2,917	\$ 1,978	\$ 939
Beverage Cost	\$ 16,000	\$ 9,333	\$ 17,764	\$ (8,431)
Beer Cost	\$ 71,000	\$ 41,417	\$ 32,364	\$ 9,053
Wine Cost	\$ 5,000	\$ 2,917	\$ 2,913	\$ 3
Liquor Cost	\$ 31,000	\$ 18,083	\$ 30,261	\$ (12,177)
<b>Total Operations &amp; Maintenance</b>	<b>\$ 260,750</b>	<b>\$ 152,104</b>	<b>\$ 196,993</b>	<b>\$ (44,889)</b>
<b>Total Expenditures</b>	<b>\$ 658,860</b>	<b>\$ 384,335</b>	<b>\$ 478,856</b>	<b>\$ (94,521)</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,127</b>	<b>\$ -</b>
<b>Other Financing Sources/(Uses):</b>				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,127</b>	<b>\$ -</b>
<b>Fund Balance - Beginning</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund Balance - Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,127</b>	<b>\$ -</b>

**Viera East**  
**Community Development District**  
**Month to Month- General Fund**

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Revenues:</b>													
Maintenance Assessments	\$ -	\$ 314,324	\$ 881,000	\$ 30,553	\$ 20,776	\$ 13,579	\$ 68,163	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,328,395
Golf Course Administrative Services	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,830
Donations for Park Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Income- Farmers Market	\$ -	\$ 3,326	\$ -	\$ -	\$ 215	\$ 325	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,866
Interest Income	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1
<b>Total Revenues</b>	<b>\$ 4,690</b>	<b>\$ 322,340</b>	<b>\$ 885,690</b>	<b>\$ 35,243</b>	<b>\$ 25,681</b>	<b>\$ 18,594</b>	<b>\$ 72,853</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,365,092</b>

<b>Expenditures:</b>													
<b>General &amp; Administrative:</b>													
Supervisors Fees	\$ 2,467	\$ 1,467	\$ 1,289	\$ 2,188	\$ 1,946	\$ 1,489	\$ 2,192	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,037
Engineering Fees	\$ -	\$ 1,000	\$ -	\$ 9,800	\$ 4,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Attorney's Fees	\$ 3,048	\$ 1,422	\$ 111	\$ -	\$ -	\$ 113	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,694
Dissemination	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 583
Trustee Fees	\$ 467	\$ 467	\$ 467	\$ 467	\$ 467	\$ 467	\$ 467	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,267
Annual Audit	\$ 1,167	\$ 1,167	\$ 1,167	\$ 1,167	\$ 1,167	\$ 1,167	\$ 1,167	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,167
Collection Agent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Management Fees	\$ 9,146	\$ 9,146	\$ 9,146	\$ 9,146	\$ 9,146	\$ 9,146	\$ 9,146	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,023
Postage	\$ 1	\$ 151	\$ -	\$ 42	\$ 340	\$ 15	\$ 196	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 745
Printing & Binding	\$ 42	\$ 12	\$ -	\$ -	\$ -	\$ -	\$ 19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73
Insurance- Liability	\$ 760	\$ 760	\$ 760	\$ 760	\$ 760	\$ 760	\$ 760	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,320
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Current Charges	\$ 25	\$ 148	\$ 130	\$ 200	\$ 163	\$ 196	\$ 14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 876
Office Supplies	\$ 937	\$ -	\$ 62	\$ -	\$ -	\$ 62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,060
Dues & Licenses	\$ -	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Information Technology	\$ 376	\$ 472	\$ 376	\$ 376	\$ 376	\$ 376	\$ 376	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,727
<b>Total General &amp; Administrative</b>	<b>\$ 18,519</b>	<b>\$ 16,470</b>	<b>\$ 13,591</b>	<b>\$ 24,228</b>	<b>\$ 18,648</b>	<b>\$ 13,873</b>	<b>\$ 14,418</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 119,746</b>

<b>Operations &amp; Maintenance</b>													
<b>Operating Expenditures</b>													
Salaries	\$ 13,456	\$ 13,196	\$ 13,621	\$ 13,009	\$ 12,378	\$ 14,828	\$ 15,902	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 96,391
Administration Fee	\$ 67	\$ 65	\$ 74	\$ 74	\$ 68	\$ 76	\$ 104	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 527
FICA Expense	\$ 1,029	\$ 1,483	\$ 1,042	\$ 995	\$ 947	\$ 1,134	\$ 1,217	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,848
Health Insurance	\$ 743	\$ 743	\$ 819	\$ 924	\$ 848	\$ 748	\$ 848	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,672
Workers Compensation	\$ 213	\$ 306	\$ 215	\$ 206	\$ 196	\$ 234	\$ 251	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,621
Unemployment	\$ -	\$ -	\$ 189	\$ 263	\$ 52	\$ -	\$ 111	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 615
Retirement Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Contractual	\$ 550	\$ 550	\$ 746	\$ 429	\$ 575	\$ 601	\$ 971	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,422
Marketing- Lifestyle/Amenities	\$ 7,816	\$ 4,893	\$ 6,358	\$ 5,346	\$ 5,483	\$ 7,370	\$ 5,359	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,625
Uniforms	\$ 80	\$ 87	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 168
<b>Subtotal Operating Expenditures</b>	<b>\$ 23,954</b>	<b>\$ 21,324</b>	<b>\$ 23,064</b>	<b>\$ 21,247</b>	<b>\$ 20,547</b>	<b>\$ 24,991</b>	<b>\$ 24,762</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 159,888</b>

**Viera East**  
**Community Development District**  
**Month to Month- General Fund**

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Maintenance Expenditures</b>													
Canal Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lake Bank Restoration	\$ -	\$ -	\$ -	\$ 98,640	\$ 56,110	\$ -	\$ 102,410	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 257,160
Lake Bank Education Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Environmental Services	\$ -	\$ 497	\$ 267	\$ 178	\$ -	\$ -	\$ 86	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,028
Water Management System	\$ 11,526	\$ 10,624	\$ 11,684	\$ 10,624	\$ 9,984	\$ 12,324	\$ 11,484	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,247
Midge Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingencies	\$ 1,452	\$ -	\$ -	\$ 1,050	\$ -	\$ -	\$ 4,875	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,377
Fire Line Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Basin Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Maintenance Expenditures</b>	<b>\$ 12,977</b>	<b>\$ 11,121</b>	<b>\$ 11,951</b>	<b>\$ 110,492</b>	<b>\$ 66,094</b>	<b>\$ 12,324</b>	<b>\$ 118,854</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 343,811</b>
<b>Grounds Maintenance Expenditures</b>													
Salaries	\$ 16,087	\$ 15,773	\$ 16,670	\$ 15,828	\$ 14,981	\$ 18,275	\$ 15,990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 113,604
Bonus Program	\$ -	\$ 41,823	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,823
Administrative Fees	\$ 161	\$ 156	\$ 178	\$ 178	\$ 92	\$ 184	\$ 171	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,121
FICA	\$ 1,231	\$ 1,712	\$ 1,275	\$ 1,211	\$ 1,218	\$ 1,398	\$ 1,223	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,268
Health Insurance	\$ 2,016	\$ 2,016	\$ 2,358	\$ 2,408	\$ 2,354	\$ 2,059	\$ 2,354	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,564
Workers Compensation	\$ 254	\$ 353	\$ 263	\$ 250	\$ 237	\$ 289	\$ 253	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,899
Unemployment	\$ -	\$ -	\$ 132	\$ 664	\$ 269	\$ 144	\$ 46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,255
Retirement Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 1,096	\$ 1,229	\$ 1,454	\$ 1,229	\$ 1,265	\$ 1,221	\$ 1,458	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,952
Utilities	\$ 753	\$ 863	\$ 746	\$ 718	\$ 284	\$ 788	\$ 906	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,057
Property Appraiser	\$ -	\$ -	\$ 1,989	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,989
Insurance- Property	\$ 299	\$ 299	\$ 299	\$ 299	\$ 299	\$ 299	\$ 299	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,095
Repairs	\$ 3,281	\$ 1,151	\$ 725	\$ 1,719	\$ 543	\$ 395	\$ 310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,125
Fuel	\$ 1,625	\$ 762	\$ 1,211	\$ 639	\$ 2,272	\$ 683	\$ 1,635	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,827
Park Maintenance	\$ 1,800	\$ 1,800	\$ 1,800	\$ 2,954	\$ 1,800	\$ 1,800	\$ 2,132	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,086
Sidewalk Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,712	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,712
Chemicals	\$ -	\$ 172	\$ -	\$ -	\$ -	\$ 577	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 749
Contingencies	\$ 354	\$ 375	\$ 2,376	\$ -	\$ 2,537	\$ -	\$ 1,120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,762.74
Refuse	\$ 375	\$ 750	\$ 750	\$ 1,125	\$ 1,225	\$ 1,275	\$ 850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,350
Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uniforms	\$ 321	\$ 482	\$ 321	\$ 241	\$ 364	\$ 219	\$ 70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,017
Fire Alarm System	\$ -	\$ 1,611	\$ 512	\$ 512	\$ 512	\$ -	\$ 512	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,658
Rain Bird Pump System	\$ 2,298	\$ 2,298	\$ 2,298	\$ 2,528	\$ 2,528	\$ 2,298	\$ 2,298	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,549
Park Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bay Hill Flow Way Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Grounds Maintenance Expenditures</b>	<b>\$ 31,951</b>	<b>\$ 73,627</b>	<b>\$ 35,358</b>	<b>\$ 32,503</b>	<b>\$ 32,779</b>	<b>\$ 31,906</b>	<b>\$ 45,340</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 283,465</b>
<b>Total Operations &amp; Maintenance</b>	<b>\$ 68,882</b>	<b>\$ 106,071</b>	<b>\$ 70,372</b>	<b>\$ 164,242</b>	<b>\$ 119,420</b>	<b>\$ 69,221</b>	<b>\$ 188,956</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 787,164</b>
<b>Total Expenditures</b>	<b>\$ 87,401</b>	<b>\$ 122,541</b>	<b>\$ 83,963</b>	<b>\$ 188,469</b>	<b>\$ 138,068</b>	<b>\$ 83,094</b>	<b>\$ 203,375</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 906,910</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (82,711)</b>	<b>\$ 199,799</b>	<b>\$ 801,727</b>	<b>\$ (153,226)</b>	<b>\$ (112,387)</b>	<b>\$ (64,499)</b>	<b>\$ (130,521)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 458,182</b>
<b>Other Financing Sources/Uses:</b>													
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (96,816)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (96,816)
<b>Total Other Financing Sources/Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (96,816)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (96,816)</b>
<b>Net Change in Fund Balance</b>	<b>\$ (82,711)</b>	<b>\$ 199,799</b>	<b>\$ 801,727</b>	<b>\$ (153,226)</b>	<b>\$ (112,387)</b>	<b>\$ (161,315)</b>	<b>\$ (130,521)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 361,366</b>

**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	5,054	-	-	-	-	-	26,874
Member Rounds	304	317	294	254	276	295	274.00	-	-	-	-	-	2,014
Comp Rounds	32	105	92	105	114	120	147.00	-	-	-	-	-	715
<i>Revenue per Round</i>													
Paid Rounds	\$35	\$55	\$48	\$48	\$51	\$51	\$45	\$0	\$0	\$0	\$0	\$0	\$48
<b>Revenues:</b>													
Greens Fees	\$ 120,432	\$ 135,971	\$ 151,691	\$ 160,657	\$ 228,212	\$ 257,913	\$ 225,803	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,280,678
Gift Cards- Sales	\$ 404	\$ 119	\$ 7,071	\$ 2,228	\$ 831	\$ 190	\$ 190	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,033
Gift Cards- Usage	\$ (1,507)	\$ (297)	\$ (415)	\$ (2,549)	\$ (1,422)	\$ (1,056)	\$ (1,548)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (8,794)
Season Advance/Trail Fees	\$ 12,545	\$ 14,300	\$ 12,058	\$ 11,040	\$ 9,672	\$ 8,675	\$ 8,675	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76,965
Associate Memberships	\$ 2,671	\$ 2,632	\$ 1,060	\$ 3,051	\$ 3,161	\$ 2,071	\$ 2,313	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,959
Driving Range	\$ 6,379	\$ 5,479	\$ 6,785	\$ 7,132	\$ 10,848	\$ 11,353	\$ 9,501	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,476
Golf Lessons	\$ -	\$ 210	\$ 600	\$ 960	\$ 830	\$ 1,170	\$ 1,350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,120
Merchandise Sales	\$ 9,027	\$ 10,121	\$ 12,471	\$ 8,859	\$ 13,275	\$ 16,818	\$ 14,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,271
Assessments -Recreation Operating	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,639
Miscellaneous Income	\$ 239	\$ 1,181	\$ (862)	\$ (202)	\$ 134	\$ (791)	\$ 1,480	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,180
<b>Total Revenues</b>	<b>\$ 151,709</b>	<b>\$ 171,236</b>	<b>\$ 191,979</b>	<b>\$ 192,695</b>	<b>\$ 267,062</b>	<b>\$ 297,864</b>	<b>\$ 263,984</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,536,528</b>
<b>Expenditures:</b>													
<b>General Expenditures:</b>													
Other Contractual Services	\$ 842	\$ 893	\$ 1,039	\$ 722	\$ 1,590	\$ 944	\$ 156	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,186
Telephone	\$ 330	\$ 338	\$ 338	\$ 338	\$ 338	\$ 743	\$ 338	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,763
Utilities	\$ 297	\$ 283	\$ 304	\$ 387	\$ 386	\$ 381	\$ 337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,375
Repairs & Maintenance	\$ 275	\$ 275	\$ 1,381	\$ 275	\$ 550	\$ 275	\$ 275	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,306
Bank Charges	\$ 3,448	\$ 4,128	\$ 4,196	\$ 5,337	\$ 5,597	\$ 7,416	\$ 8,119	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,241
Office Supplies	\$ 161	\$ 84	\$ 294	\$ 74	\$ 48	\$ 198	\$ 228	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,087
Operating Supplies	\$ 1,050	\$ 626	\$ 583	\$ 804	\$ 612	\$ 617	\$ 773	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,066
Dues, Licenses & Subscriptions	\$ 1,498	\$ 649	\$ 227	\$ 649	\$ 1,282	\$ 1,577	\$ 1,177	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,058
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	\$ 95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,332
<b>Subtotal General Expenditures</b>	<b>\$ 8,596</b>	<b>\$ 7,946</b>	<b>\$ 8,897</b>	<b>\$ 9,061</b>	<b>\$ 10,805</b>	<b>\$ 13,306</b>	<b>\$ 11,498</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 70,109</b>



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

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b><u>Administrative Expenditures:</u></b>													
Legal Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Arbitrage	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	350
Dissemination	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ -	\$ -	\$ -	\$ -	\$ -	583
Trustee Fees	\$ 342	\$ 342	\$ 342	\$ 342	\$ 342	\$ 342	\$ 340	\$ -	\$ -	\$ -	\$ -	\$ -	2,390
Annual Audit	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ -	\$ -	\$ -	\$ -	\$ -	2,917
Golf Course Administrative Services	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ -	\$ -	\$ -	\$ -	\$ -	32,830
Insurance	\$ 12,148	\$ 12,148	\$ 12,284	\$ 12,148	\$ 14,049	\$ 12,576	\$ 10,650	\$ -	\$ -	\$ -	\$ -	\$ -	86,002
Property Taxes	\$ -	\$ 856	\$ 856	\$ 856	\$ 856	\$ 856	\$ 856	\$ -	\$ -	\$ -	\$ -	\$ -	5,138
<b>Subtotal Administrative Expenditures</b>	<b>\$ 17,730</b>	<b>\$ 18,586</b>	<b>\$ 18,722</b>	<b>\$ 18,586</b>	<b>\$ 20,487</b>	<b>\$ 19,014</b>	<b>\$ 17,086</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>130,210</b>
<b>Total General &amp; Administrative</b>	<b>\$ 26,326</b>	<b>\$ 26,531</b>	<b>\$ 27,618</b>	<b>\$ 27,647</b>	<b>\$ 31,292</b>	<b>\$ 32,320</b>	<b>\$ 28,584</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>200,319</b>
<b><u>Operations &amp; Maintenance</u></b>													
<b>Golf Operations Expenditures</b>													
Salaries	\$ 22,543	\$ 24,181	\$ 23,578	\$ 23,093	\$ 24,604	\$ 31,620	\$ 27,634	\$ -	\$ -	\$ -	\$ -	\$ -	177,253
Administrative Fee	\$ 1,078	\$ 1,031	\$ 1,160	\$ 1,218	\$ 1,114	\$ 1,225	\$ 1,150	\$ -	\$ -	\$ -	\$ -	\$ -	7,976
FICA Expense	\$ 1,725	\$ 2,516	\$ 1,804	\$ 1,767	\$ 1,882	\$ 2,419	\$ 2,114	\$ -	\$ -	\$ -	\$ -	\$ -	14,226
Health Insurance	\$ 725	\$ 1,038	\$ (103)	\$ 458	\$ 784	\$ 687	\$ 784	\$ -	\$ -	\$ -	\$ -	\$ -	4,373
Workers Compensation	\$ 356	\$ 207	\$ 241	\$ 365	\$ 389	\$ 500	\$ 437	\$ -	\$ -	\$ -	\$ -	\$ -	2,493
Unemployment	\$ 441	\$ 580	\$ 522	\$ 816	\$ 692	\$ 901	\$ 788	\$ -	\$ -	\$ -	\$ -	\$ -	4,742
Golf Printing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 902	\$ -	\$ -	\$ -	\$ -	\$ -	902
Utilities	\$ 1,594	\$ 2,038	\$ 1,519	\$ 1,534	\$ 1,534	\$ 1,573	\$ 1,539	\$ -	\$ -	\$ -	\$ -	\$ -	11,330
Repairs	\$ 13	\$ 21	\$ 15	\$ 73	\$ -	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	523
Pest Control	\$ 95	\$ 95	\$ 95	\$ 95	\$ 95	\$ 95	\$ 95	\$ -	\$ -	\$ -	\$ -	\$ -	666
Supplies	\$ 1,266	\$ 77	\$ 2,662	\$ 1,463	\$ 3,173	\$ 1,773	\$ 1,810	\$ -	\$ -	\$ -	\$ -	\$ -	12,225
Uniforms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Training, Education & Employee Relations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Cart Lease	\$ 6,880	\$ 7,079	\$ 7,035	\$ 7,109	\$ 10,821	\$ 11,711	\$ 11,266	\$ -	\$ -	\$ -	\$ -	\$ -	61,902
Cart Maintenance	\$ -	\$ 62	\$ -	\$ 412	\$ 67	\$ 1,043	\$ 1,900	\$ -	\$ -	\$ -	\$ -	\$ -	3,484
Driving Range	\$ -	\$ 1,116	\$ 1,916	\$ -	\$ 613	\$ 233	\$ 1,349	\$ -	\$ -	\$ -	\$ -	\$ -	5,227
<b>Subtotal Operating Expenditures</b>	<b>\$ 36,717</b>	<b>\$ 40,041</b>	<b>\$ 40,445</b>	<b>\$ 38,403</b>	<b>\$ 45,768</b>	<b>\$ 54,178</b>	<b>\$ 51,768</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>307,321</b>
<b>Merchandise Sales:</b>													
Cost of Goods Sold	\$ 10,641	\$ 10,625	\$ 12,389	\$ 2,066	\$ 7,198	\$ 10,814	\$ 11,408	\$ -	\$ -	\$ -	\$ -	\$ -	65,140
<b>Subtotal Merchandise Sales</b>	<b>\$ 10,641</b>	<b>\$ 10,625</b>	<b>\$ 12,389</b>	<b>\$ 2,066</b>	<b>\$ 7,198</b>	<b>\$ 10,814</b>	<b>\$ 11,408</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>65,140</b>

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

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Golf Course Maintenance Expenditures</b>													
Salaries	\$ 35,382	\$ 37,186	\$ 37,408	\$ 37,047	\$ 32,492	\$ 37,228	\$ 32,460	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 249,203
Administrative Fees	\$ 426	\$ 436	\$ 466	\$ 462	\$ 409	\$ 419	\$ 431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,048
FICA Expense	\$ 2,685	\$ 3,863	\$ 2,825	\$ 2,813	\$ 2,485	\$ 2,851	\$ 2,483	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,006
Employee Insurance	\$ 2,485	\$ 2,448	\$ 3,739	\$ 3,978	\$ 3,584	\$ 3,143	\$ 2,828	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,205
Workers Compensation	\$ 552	\$ 796	\$ 584	\$ 580	\$ 513	\$ 587	\$ 497	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,108
Unemployment	\$ 116	\$ 166	\$ 549	\$ 1,309	\$ 757	\$ 295	\$ 138	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,329
Utilities/Water	\$ 2,379	\$ 2,750	\$ 2,374	\$ 2,181	\$ 2,466	\$ 1,924	\$ 2,890	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,963
Repairs	\$ 5,396	\$ 5,455	\$ 3,871	\$ 1,627	\$ 2,030	\$ 2,870	\$ 5,272	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,520
Restaurant Repairs	\$ 665	\$ 1,297	\$ 219	\$ 2,458	\$ 30	\$ 38	\$ 1,768	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,475
Fuel & Oil	\$ 3,654	\$ 1,547	\$ 2,458	\$ 1,298	\$ 3,756	\$ 1,387	\$ 3,321	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,419
Pest Control	\$ 160	\$ 160	\$ 160	\$ 160	\$ 160	\$ 160	\$ 181	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,140
Irrigation/Drainage	\$ 1,036	\$ 3,927	\$ 92	\$ 520	\$ -	\$ 614	\$ 699	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,888
Sand and Topsoil	\$ -	\$ 1,114	\$ 1,081	\$ 1,246	\$ 1,247	\$ 1,098	\$ 1,244	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,030
Flower/Mulch	\$ -	\$ 744	\$ 744	\$ 104	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,592
Fertilizer	\$ 12,553	\$ 9,906	\$ 10,157	\$ 9,800	\$ 13,102	\$ 10,736	\$ 28,530	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94,785
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	\$ 849	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,403
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	\$ 2,749	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,775
Soil & Water Testing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uniforms	\$ 775	\$ 1,082	\$ 836	\$ 628	\$ 863	\$ 528	\$ 644	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,357
Equipment Rental	\$ 40	\$ 39	\$ 40	\$ 40	\$ 38	\$ -	\$ 40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 237
Equipment Lease	\$ 17,567	\$ 17,567	\$ 17,806	\$ 17,893	\$ 19,671	\$ 16,855	\$ 17,259	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 124,617
<b>Subtotal Golf Course Maintenance Expenditures</b>	<b>\$ 88,998</b>	<b>\$ 94,839</b>	<b>\$ 88,563</b>	<b>\$ 87,268</b>	<b>\$ 90,333</b>	<b>\$ 90,162</b>	<b>\$ 104,286</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 644,448</b>
<b>Total Operations &amp; Maintenance</b>	<b>\$ 136,355</b>	<b>\$ 145,505</b>	<b>\$ 141,397</b>	<b>\$ 127,737</b>	<b>\$ 143,299</b>	<b>\$ 155,154</b>	<b>\$ 167,462</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,016,909</b>
<b>Total Expenditures</b>	<b>\$ 162,681</b>	<b>\$ 172,037</b>	<b>\$ 169,015</b>	<b>\$ 155,384</b>	<b>\$ 174,591</b>	<b>\$ 187,474</b>	<b>\$ 196,047</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,217,228</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (10,971)</b>	<b>\$ (801)</b>	<b>\$ 22,964</b>	<b>\$ 37,311</b>	<b>\$ 92,471</b>	<b>\$ 110,390</b>	<b>\$ 67,937</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 319,300</b>
<b>Other Financing Sources/Uses:</b>													
Assessments -Recreation Debt Service	\$ 49,100	\$ 49,100	\$ 49,100	\$ 49,100	\$ 49,100	\$ 49,100	\$ 49,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 343,697
Interest Income	\$ 1,260	\$ 1,387	\$ 1,259	\$ 1,299	\$ 1,294	\$ 1,216	\$ 1,305	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,022
Transfer In/(Out)- Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (140,691)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (140,691)
Interest Expense	\$ (6,479)	\$ (6,479)	\$ (6,479)	\$ (6,479)	\$ (6,479)	\$ (6,479)	\$ (6,479)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (45,354)
Principal Expense	\$ (40,833)	\$ (40,833)	\$ (40,833)	\$ (40,833)	\$ (40,833)	\$ (40,833)	\$ (40,833)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (285,833)
<b>Total Other Financing Sources/Uses</b>	<b>\$ 3,048</b>	<b>\$ 3,174</b>	<b>\$ 3,046</b>	<b>\$ 3,087</b>	<b>\$ 3,081</b>	<b>\$ (137,688)</b>	<b>\$ 3,092</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (119,160)</b>
<b>Net Change in Fund Balance</b>	<b>\$ (7,924)</b>	<b>\$ 2,374</b>	<b>\$ 26,010</b>	<b>\$ 40,397</b>	<b>\$ 95,552</b>	<b>\$ (27,298)</b>	<b>\$ 71,029</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,140</b>

**Viera East**  
**Community Development District**  
**Month to Month- Restaurant**

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Revenues:</b>													
Food Sales	\$ 30,168	\$ 27,007	\$ 35,142	\$ 39,160	\$ 43,782	\$ 49,028	\$ 44,444	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 268,730
Snack Sales	\$ 765	\$ 637	\$ 569	\$ 544	\$ 857	\$ 881	\$ 759	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,010
Beverage Sales	\$ 4,267	\$ 4,159	\$ 4,058	\$ 3,505	\$ 4,970	\$ 6,081	\$ 5,015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,054
Beer Sales	\$ 9,430	\$ 12,331	\$ 8,850	\$ 10,669	\$ 13,869	\$ 16,435	\$ 16,666	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 88,249
Wine Sales	\$ 455	\$ 414	\$ 433	\$ 662	\$ 693	\$ 518	\$ 503	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,677
Liquor Sales	\$ 8,660	\$ 9,485	\$ 11,600	\$ 11,405	\$ 14,104	\$ 14,353	\$ 13,162	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,769
Miscellaneous Income	\$ -	\$ -	\$ -	\$ -	\$ 426	\$ -	\$ 67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 493
<b>Total Revenues</b>	<b>\$ 53,743</b>	<b>\$ 54,032</b>	<b>\$ 60,652</b>	<b>\$ 65,943</b>	<b>\$ 78,701</b>	<b>\$ 87,296</b>	<b>\$ 80,615</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 480,983</b>
<b>Expenditures:</b>													
<b>Restaurant Expenditures</b>													
Restaurant Manager Contract	\$ 5,417	\$ 5,417	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,833
Salaries	\$ 22,639	\$ 21,848	\$ 23,291	\$ 24,997	\$ 24,362	\$ 30,575	\$ 24,419	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 172,132
Administrative Fee	\$ 564	\$ 488	\$ 560	\$ 616	\$ 492	\$ 596	\$ 557	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,872
FICA Expense	\$ 2,334	\$ 2,783	\$ 2,424	\$ 2,837	\$ 2,849	\$ 3,560	\$ 2,913	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,701
Health Insurance	\$ 783	\$ 821	\$ 964	\$ 1,134	\$ 937	\$ 1,788	\$ 2,157	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,583
Workers Compensation	\$ 357	\$ 449	\$ 500	\$ 209	\$ 378	\$ 481	\$ 386	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,759
Unemployment	\$ 279	\$ 260	\$ 631	\$ 1,272	\$ 811	\$ 662	\$ 335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,250
Telephone	\$ 1,256	\$ 343	\$ 395	\$ 395	\$ 395	\$ 404	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,190
Utilities	\$ 1,066	\$ 1,032	\$ 770	\$ 747	\$ 821	\$ 830	\$ 801	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,067
Pest Control	\$ 95	\$ 95	\$ 95	\$ 95	\$ 95	\$ 95	\$ 95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 666
Merchant Fees	\$ 1,738	\$ 1,563	\$ 1,949	\$ 1,838	\$ 2,305	\$ 2,602	\$ 2,444	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,439
Equipment Lease	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ -	\$ 130	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 545
Kitchen Equipment/Supplies	\$ -	\$ 247	\$ 331	\$ 845	\$ 1,218	\$ 656	\$ 97	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,395
Paper & Plastic Supplies	\$ 2,106	\$ 798	\$ 1,932	\$ 797	\$ 1,680	\$ 1,199	\$ 1,311	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,823
Operating Supplies	\$ 622	\$ 1,777	\$ 927	\$ 460	\$ 1,236	\$ 1,931	\$ 2,388	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,340
First Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Entertainment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Delivery/Gas	\$ 527	\$ 519	\$ 574	\$ 641	\$ 558	\$ 556	\$ 542	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,917
Dues & License	\$ 950	\$ 566	\$ 2,351	\$ 565	\$ 684	\$ 569	\$ 2,662	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,349
<b>Total Restaurant Expenditures</b>	<b>\$ 40,815</b>	<b>\$ 39,091</b>	<b>\$ 37,778</b>	<b>\$ 37,534</b>	<b>\$ 38,904</b>	<b>\$ 46,504</b>	<b>\$ 41,236</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 281,863</b>
<b>Cost of Goods Sold:</b>													
Food Cost	\$ 10,424	\$ 12,333	\$ 13,556	\$ 15,337	\$ 16,666	\$ 18,721	\$ 24,675	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 111,713
Snack Cost	\$ 169	\$ 197	\$ 219	\$ 215	\$ 346	\$ 539	\$ 293	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,978
Beverage Cost	\$ 1,846	\$ 4,745	\$ 2,492	\$ 2,369	\$ 2,176	\$ 2,400	\$ 1,735	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,764
Beer Cost	\$ 3,781	\$ 2,010	\$ 4,212	\$ 5,117	\$ 5,006	\$ 5,345	\$ 6,894	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,364
Wine Cost	\$ 294	\$ 295	\$ 362	\$ 396	\$ 567	\$ 519	\$ 480	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,913
Liquor Cost	\$ 3,959	\$ 3,941	\$ 4,130	\$ 5,063	\$ 5,437	\$ 4,278	\$ 3,453	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,261
<b>Total Cost of Goods Sold</b>	<b>\$ 20,474</b>	<b>\$ 23,521</b>	<b>\$ 24,972</b>	<b>\$ 28,496</b>	<b>\$ 30,199</b>	<b>\$ 31,802</b>	<b>\$ 37,529</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 196,993</b>
<b>Total Expenditures</b>	<b>\$ 61,290</b>	<b>\$ 62,613</b>	<b>\$ 62,750</b>	<b>\$ 66,030</b>	<b>\$ 69,102</b>	<b>\$ 78,306</b>	<b>\$ 78,765</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 478,856</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (7,546)</b>	<b>\$ (8,581)</b>	<b>\$ (2,098)</b>	<b>\$ (87)</b>	<b>\$ 9,598</b>	<b>\$ 8,990</b>	<b>\$ 1,850</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,127</b>
<b>Other Financing Sources/Uses:</b>													
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Other Financing Sources/Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ (7,546)</b>	<b>\$ (8,581)</b>	<b>\$ (2,098)</b>	<b>\$ (87)</b>	<b>\$ 9,598</b>	<b>\$ 8,990</b>	<b>\$ 1,850</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,127</b>

**Viera East**  
**Community Development District**  
**Month to Month- Pro Shop**

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Revenues:</b>													
Merchandise Sales	\$ 9,027	\$ 10,121	\$ 12,471	\$ 8,859	\$ 13,275	\$ 16,818	\$ 14,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,271
<b>Total Revenues</b>	<b>\$ 9,027</b>	<b>\$ 10,121</b>	<b>\$ 12,471</b>	<b>\$ 8,859</b>	<b>\$ 13,275</b>	<b>\$ 16,818</b>	<b>\$ 14,700</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 85,271</b>
<b>Expenditures:</b>													
Cost of Goods Sold	\$ 10,641	\$ 10,625	\$ 12,389	\$ 2,066	\$ 7,198	\$ 10,814	\$ 11,408	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,140
<b>Total Expenditures</b>	<b>\$ 10,641</b>	<b>\$ 10,625</b>	<b>\$ 12,389</b>	<b>\$ 2,066</b>	<b>\$ 7,198</b>	<b>\$ 10,814</b>	<b>\$ 11,408</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 65,140</b>
<b>Operating Income/ (Loss)</b>	<b>\$ (1,614)</b>	<b>\$ (504)</b>	<b>\$ 83</b>	<b>\$ 6,793</b>	<b>\$ 6,077</b>	<b>\$ 6,004</b>	<b>\$ 3,292</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,131</b>



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

<b>Series 2012 Special Assessment Revenue Bonds</b>	
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:	\$288,931
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)
<b>Current Bonds Outstanding</b>	<b>\$1,550,000</b>

<b>Series 2020 Special Assessment Revenue Bonds</b>	
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:	\$241,966
Bonds outstanding - 7/10/20	\$7,685,000
Less: May 1, 2023 Principal	(\$520,625)
<b>Current Bonds Outstanding</b>	<b>\$7,164,375</b>

**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
04/09/24	2024-09	\$131,364.06	\$0.00	(\$2,637.68)	\$0.00	\$128,726.38	\$67,931.49	\$28,497.74	\$32,297.15	\$128,726.38
04/19/24	2024-10	\$0.00	\$0.00	\$0.00	\$439.52	\$439.52	\$231.94	\$97.30	\$110.27	\$439.51
<b>TOTAL</b>		<b>\$ 2,662,407.01</b>	<b>\$ (99,373.08)</b>	<b>\$ (51,276.86)</b>	<b>\$ 5,476.94</b>	<b>\$ 2,517,234.01</b>	<b>\$ 1,328,394.81</b>	<b>\$ 557,271.03</b>	<b>\$ 631,568.17</b>	<b>\$ 2,517,234.01</b>

<b>96%</b>	<b>Net Percent Collected</b>
<b>\$95,843.16</b>	<b>Balance Remaining to Collect</b>

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

	Actuals			Year to Date		
	4/30/23	4/30/24	Variance	4/30/23	4/30/24	Variance
<i>Revenues:</i>						
Greens Fees	\$ 182,699	\$ 225,803	\$ 43,104	\$ 1,291,259	\$ 1,280,678	\$ (10,580)
Gift Cards - Sales	\$ 1,319	\$ 190	\$ (1,129)	\$ 20,957	\$ 11,033	\$ (9,924)
Gift Cards - Usage	\$ (851)	\$ (1,548)	\$ (698)	\$ (11,770)	\$ (8,794)	\$ 2,976
Season Advance/Trail Fees	\$ 9,037	\$ 8,675	\$ (362)	\$ 87,591	\$ 76,965	\$ (10,626)
Associate Memberships	\$ 1,185	\$ 2,313	\$ 1,128	\$ 18,328	\$ 16,959	\$ (1,369)
Driving Range	\$ 9,312	\$ 9,501	\$ 189	\$ 63,078	\$ 57,476	\$ (5,602)
Golf Lessons	\$ 295	\$ 1,350	\$ 1,055	\$ 2,385	\$ 5,120	\$ 2,735
Merchandise Sales	\$ 13,947	\$ 14,700	\$ 753	\$ 79,991	\$ 85,271	\$ 5,280
Special Assessments - Operations	\$ 1,519	\$ 1,520	\$ 1	\$ 10,635	\$ 10,639	\$ 4
Miscellaneous Income	\$ 32,607	\$ 1,480	\$ (31,127)	\$ 45,406	\$ 1,180	\$ (44,226)
<b>Total Revenues</b>	<b>\$ 251,069</b>	<b>\$ 263,984</b>	<b>\$ 12,915</b>	<b>\$ 1,607,860</b>	<b>\$ 1,536,528</b>	<b>\$ (71,332)</b>
<i>Expenditures:</i>						
General Expenditures	\$ 11,344	\$ 11,498	\$ 154	\$ 86,014	\$ 70,109	\$ (15,905)
Administrative	\$ 14,383	\$ 17,086	\$ 2,703	\$ 106,563	\$ 130,210	\$ 23,647
Golf Operations	\$ 41,143	\$ 51,768	\$ 10,626	\$ 267,249	\$ 307,321	\$ 40,071
Merchandise Sales	\$ 7,667	\$ 11,408	\$ 3,742	\$ 86,403	\$ 65,140	\$ (21,263)
Golf Course Maintenance	\$ 77,681	\$ 104,286	\$ 26,605	\$ 630,454	\$ 644,448	\$ 13,994
<b>Total Expenditures</b>	<b>\$ 152,218</b>	<b>\$ 196,047</b>	<b>\$ 43,829</b>	<b>\$ 1,176,684</b>	<b>\$ 1,217,228</b>	<b>\$ 40,544</b>
<b>Operating Income/(Loss)</b>	<b>\$ 98,851</b>	<b>\$ 67,937</b>	<b>\$ (30,914)</b>	<b>\$ 431,176</b>	<b>\$ 319,300</b>	<b>\$ (111,876)</b>



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

	Actuals			Year to Date		
	4/30/23	4/30/24	Variance	4/30/23	4/30/24	Variance
<i>Revenues:</i>						
Food Sales	\$ 39,112	\$ 44,444	\$ 5,332	\$ 188,637	\$ 268,730	\$ 80,094
Snack Sales	\$ 1,184	\$ 759	\$ (425)	\$ 3,961	\$ 5,010	\$ 1,049
Beverage Sales	\$ 635	\$ 5,015	\$ 4,380	\$ 3,646	\$ 32,054	\$ 28,408
Beer Sales	\$ 16,847	\$ 16,666	\$ (181)	\$ 105,243	\$ 88,249	\$ (16,994)
Wine Sales	\$ 5,210	\$ 503	\$ (4,707)	\$ 26,566	\$ 3,677	\$ (22,889)
Liquor Sales	\$ 11,174	\$ 13,162	\$ 1,988	\$ 69,104	\$ 82,769	\$ 13,666
Miscellaneous Income	\$ -	\$ 67	\$ 67	\$ -	\$ 493	\$ 493
<b>Total Revenues</b>	<b>\$ 74,162</b>	<b>\$ 80,615</b>	<b>\$ 6,453</b>	<b>\$ 397,156</b>	<b>\$ 480,983</b>	<b>\$ 83,827</b>
<i>Expenditures:</i>						
General Expenditures	\$ 35,417	\$ 41,236	\$ 5,819	\$ 229,953	\$ 281,863	\$ 51,909
Cost of Goods Sold	\$ 30,584	\$ 37,529	\$ 6,945	\$ 166,614	\$ 196,993	\$ 30,379
<b>Total Expenditures</b>	<b>\$ 66,001</b>	<b>\$ 78,765</b>	<b>\$ 12,764</b>	<b>\$ 396,568</b>	<b>\$ 478,856</b>	<b>\$ 82,288</b>
<b>Operating Income/(Loss)</b>	<b>\$ 8,161</b>	<b>\$ 1,850</b>	<b>\$ (6,311)</b>	<b>\$ 588</b>	<b>\$ 2,127</b>	<b>\$ 1,538</b>

