

*Viera East
Community Development District*

Agenda

September 26, 2024

AGENDA

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

September 19, 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, September 26, 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 August 22, 2024 Board of Supervisors Meetings
5. New Business
 - A. Consideration of 2024/2025 Habitat Management Services Renewal
 - B. Consideration of Fiscal Year 2024 Audit Engagement Letter
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, August 22, 2024** at 7:00 p.m. at Faith Lutheran Church, 5550 Faith Drive, Viera, Florida.

Present and constituting a quorum were:

Rob Dale	Chairman
Jennifer DeVries	Vice Chairman
Ron Rysztogi	Assistant Secretary
Bill Macheras <i>via phone</i>	Assistant Secretary
Denise Yelvington	Assistant Secretary

Also present were:

Jason Showe	District Manager
Jeremy LeBrun	GMS
Jim Moller	Golf Maintenance Superintendent
Michelle Webb	Lifestyle/Marketing Director
Dave Owen	Golf Course Pro
Mary Ann Ferrara	Resident
Residents	

FIRST ORDER OF BUSINESS

Roll Call

Mr. Showe called the meeting to order at 7:00 p.m. Mr. Dale, Ms. DeVries, Mr. Rysztogi and Ms. Yelvington were present in person and Mr. Macheras was present by phone.

SECOND ORDER OF BUSINESS

Pledge of Allegiance

The Pledge of Allegiance was recited.

THIRD ORDER OF BUSINESS

Public Comment Period

Mr. Showe: The next item on the agenda is a Public Comment Period. We will ask that anyone who would like to make a public comment, to please state your name and address and keep your comments to three minutes. We will note for purposes of tonight's meeting, we have a special public hearing later in the agenda for the rules and rates and the budget. So, if your comments relate to those items, you can hold those until that time. Other than that, I will note that this is not a necessarily a question-and-answer session from the Board. The Board may not choose to answer your questions directly, but certainly we can take your comments. Again, we will open it up for a Public Comment Period. Just raise your hand.

Resident (Patrick French, 6978 Hammock Trace): I lived in the community for 23 years. I forgot the last names of the three individuals that ran four years ago, but if you could give their initials.

Mr. Dale: CDD for the CDD. We have the D. The D is still on the Board.

Resident (Patrick French, 6978 Hammock Trace): The golf course runs itself, saving us millions of dollars and I appreciate what you guys do.

Mr. Dale: Patrick, we very much appreciate you showing up this evening.

Ms. DeVries: Yes, we really do.

Resident (Patrick French, 6978 Hammock Trace): Appreciate it. That's all I have.

Mr. Dale: Awesome.

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

FOURTH ORDER OF BUSINESS

Approval of Minutes of the June 27th and July 25th Board of Supervisors Meeting

Mr. Showe: We have the approval of the minutes of the June 27th and July 25th meetings. We can take any questions or comments or suggested changes to those or a motion to approve. I will note that Denise gave me a clarifying change on her attendance, so we'll get that changed.

Mr. Dale: Wonderful.

Ms. Yelvington: There was one thing in the June 27th minutes. Let me find it.

Mr. Dale: If you don't have it exactly marked, Denise, maybe you could just paraphrase and then what we could do is caveat whatever you want changed.

Ms. Yelvington: It was during a conversation with Michelle about Music on the Patio. I think the reference was \$150,000 to \$200,000 and I didn't know if I was understanding the context of that conversation in the minutes or if that was meant to be \$150 to \$200.

Ms. Webb: It should be \$150 to \$200.

Ms. Yelvington: Okay, so I think you may want to fix that in the minutes, because we're not talking that big of a number

Mr. Dale: Yeah.

Ms. Yelvington: Let's get that corrected.

Mr. Dale: That's kind of substantive. Alright. Did we have any other issues with the minutes that we wanted to bring up at this point?

Mr. Rysztogi: I'm fine.

Mr. Dale: Alright. Then what I would suggest, Jason, if you could craft the language, but essentially approving the minutes with the caveat.

Mr. Showe: Approve the minutes as amended, as described by the Board.

On MOTION by Mr. Rysztogi seconded by Ms. Yelvington with all in favor the Minutes of the June 27 and July 25, 2024 Board of Supervisors Meetings were approved as amended.

FIFTH ORDER OF BUSINESS

Public Hearing

A. Rules and Rates Hearing

- i. Consideration of Amendments to Attachment A Chapter IV of the Rules and Procedures**
- ii. Consideration of Golf Course Rates for Fiscal Year 2025**

Mr. Showe: At this time, we will proceed to the public hearing. The first item is a motion to open the public hearing.

On MOTION by Ms. DeVries seconded by Mr. Rysztogi with all in favor the public hearings for the rules and rates and the Fiscal Year 2025 budget were open.

Mr. Showe: The first part of the public hearing str the rules and rates. For purposes of our audience, the Board spent the last three months or so going over both the budget as well as the

rules and rates. We believe they're presented today in final form. So, we'll let Jim go through the rules and rates and then we can take any public comments.

Mr. Moller: Okay. Basically, there are no major changes to the rules and rates, as far as Attachment A. Do you want to do policies and procedures or is that later?

Mr. Showe: It's all of it.

Mr. Moller: Okay. So, for the policies and procedures, pretty much nothing's really changed. I just kind of went through and changed some of the older verbiage that was in there. We changed the title from, "*Golf Club*" to "*Golf Course*," to note the change in the name of the golf facility. Any references to memberships, was changed.

Ms. DeVries: I still see change on Page 1, which is the title of "*Section III, MEMBERSHIP REFUNDS.*"

Mr. Moller: It's big letters, which is probably why I missed it. We can get that fixed.

Mr. Showe: You can approve it subject of that change?

Ms. DeVries: Yes.

Mr. Moller: Other than that, I did add an extra rule in Section XI, under GENERAL RULES AND REGULATIONS, Subsection N, "*All range balls and range ball containers are the property of the Viera East Golf Course. Taking these items may result in player to be asked to leave without entitlement to a refund and or banishment of the facility.*"

Mr. Dale: Thank you.

Mr. Moller: Other than that, I'll go to the annual passes. We raised all annual passes 7%, over last year. We did make an adjustment to the non-CDD resident rate, because there was such a gap in between the CDD resident rates and non-CDD resident rates. So, basically what we did, is we just increased the non-resident rate to \$600 more than the non-resident rate, to coincide with the ballpark of what they pay in assessments. I know it's not that much, but that's the new rate for the season passes. It really didn't change the range or anything at all. Both Dave and I thought those prices were fair for range balls and whatnot. As far as our daily rates, I did make some adjustments to the rates. We did increase rates by 7% overall. Peak season in the morning, will be at \$87.10 before tax.

Mr. Dale: On weekends?

Mr. Moller: Weekend mornings; Friday, Saturday and Sundays. We also adjusted the price difference between afternoons and weekdays. I thought all of our fees were too close

together and there were no discounts or breaks, playing on a weekday versus the weekend or playing in the afternoon versus the morning. So, I just came up with a midday rate of 20% of the cost of the morning and afternoons were 40% of the cost.

Mr. Dale: I will add, just to make it sound like you didn't just come up, this was after a lot of research and what other golf courses were doing.

Mr. Moller: I looked at some other golf courses in the area and how their rates were structured and they were the same. The only other thing in talking with Dave, we did add in our Summer season, a twilight rate, after 4:00 p.m., because we used to have nine hole and 18-hole rates. It just got to be too much to keep extra staff to police the golf course to make sure the nine holders were playing nine and so forth and so on. So, after 4:00 p.m. in the Summer, it's basically it's a flat rate. So, it's all you can play after 4:00 p.m. in the Summer.

Mr. Dale: A free for all.

Mr. Moller: Yeah. So, this way we don't have to keep the extra manpower to make sure people are following the rules. Other than that, are there any questions?

Mr. Dale: If you would just spend 30 seconds going into a little bit of a description as to how you came up with some of the rates versus, let's be blunt, our chief competitor, Duran. We have other golf courses that are of lesser caliber and we're not trying to match their pricing, we're going for the law of diminishing returns and trying to get that maximum profit out of it.

Mr. Moller: Right. Overall, I think in our area, Brevard County, we have a maximum. I know in Orlando people can get \$125, \$150 and \$200 for a round of golf. You're not going to get that in Brevard County. In talking to other guys in our industry, we're kind of around that \$90 amount, but depending on the facility, you probably can get \$100. I think \$90 is our sweet spot. I know a lot of golf courses in the area went up anywhere from 5% to 10%.

Mr. Dale: What do you think our chief competitor is going to be doing over the course of the next year or two? I don't need an exact number.

Mr. Moller: Somewhere in the low to mid \$90s, about \$5 cheaper.

Mr. Dale: We are competitively priced below our chief competitor.

Mr. Moller: It's going to depend on the season. We might be a little bit more in the Spring Season. We'll probably be a little bit cheaper in the peak season, probably about the same in the Summer and things like that.

Mr. Dale: Right. Well, I'm very pleased and I'm very appreciative of all the work that you and Dave have put into coming up with these numbers, because we didn't just come up with this overnight. This has been a six-month project that is finally coming to fruition here. I appreciate that.

Mr. Showe: I think it's also important just for the residents and the Board's sake, for you to approve this range of rates. So, that gives flexibility to set any rates within that range. So again, if there are other profits to be made or some other opportunities to be made, Jim has the flexibility in your rules and those range of rates to make adjustments.

Mr. Dale: Right.

Mr. Moller: I had a late conversation. Can we make a change tonight or wait till next fiscal year? It's not that pending.

Mr. Showe: If you're going to make a change, you should make it right now.

Mr. Moller: Do you want to add \$5 to the league rate?

Ms. DeVries: For 18 holes.

Mr. Moller: Yeah. Because right now it's max at \$25, for league play.

Mr. Showe: We can change that right now. Would you rather change it now?

Mr. Moller: Yes, because right now, it's at \$25. We would like to take it to \$30.

Mr. Dale: Okay. Are you going to take it there or you want the flexibility to take it there?

Mr. Moller: We want the flexibility to take it there, if we need to.

Mr. Dale: Okay. Right. So, in other words, you're not planning on correcting the rate immediately.

Mr. Moller: Right.

Mr. Dale: You would just do it over the course of the year, because things are so turbulent in the economy, that you have flexibility to do that. I got you.

Mr. Showe: I'll make that change.

Mr. Dale: I asked that question for Miss Betty, who's sitting in the back of the room.

Mr. Showe: Is that all you had?

Mr. Moller: Yeah, that's all I had.

Mr. Showe: We'll open it up at this point for any members of the public who would like to provide comments on the rules and the rates as proposed. We can take those comments now. Again, please state your name and address and keep your comments to three minutes. We'll let

the record reflect that we have no public comments, so we'll return it back to the Board for discussion and consideration of the rules and rates.

Mr. Dale: Wonderful. At this time, we can entertain a motion or if anyone has anything to add.

Mr. Macheras: I just have a couple quick comments. I just want to let Jim know a couple of things. A couple of weeks ago, I was at the Hook & Eagle and there was a group of three or four guys that had played at a golf course in Brevard County, that's comparable to ours. They raved about not only how much better our golf course was, but also the people in the pro shop. Again, it's not to talk bad about another golf course. It's just to kind of reiterate what Jim said. Just from talking to people that don't even live in Viera, how competitive and how well what they felt was getting a bang for their buck. We talked about Orlando golf courses. I follow a couple of golf sites on Facebook. They would talk about the Lake Buena Vista Golf Course in Orlando, which was \$130 and just how terrible it was. I like the idea of the 4:00 p.m. rate. There are several golf courses in the county that do the same. One is even at 2:00 p.m., because they figure, if you want to play more than nine holes in 90-degree weather, best of luck to you. I just think that's a good move. Like Jim said, there are a couple positives for us and I think for golfers at my age, I might get out there and play 12 holes and I'm done at 5:00 p.m. or 5:30 p.m., with that heat. So again, I'm just to throw in a couple little tidbits to reinforce what Jim said, I agree with the presentation that he made.

Mr. Dale: Wonderful. Thank you, sir. Do we have any other comments? Ron?

Mr. Rysztogi: No, I was going to make a motion.

Mr. Dale: Okay.

Mr. Dale: I just want to make one last comment that I think is important to get across. We've hammering it at home, but we have a couple of members of the community that are from the southern part of the State that aren't affiliated with the golf course. The thing that I want to stress for the minutes is, again, for the past three years, this golf course is self-sufficient. None of your tax dollars go to that golf course now. In fact, the golf course is very quickly getting to the point where I think it's going to be a net contributor to the community, hopefully, once we get reserves built to the point that we want to see them built to. By the way, three years ago we took over and our reserves were at what, Jason, roughly about \$100,000?

Mr. Showe: Yeah, right around there.

Mr. Dale: Right around \$100,000. Now we're close to a couple million dollars and if we're not there, we will be after October, when we get to throw in this year's numbers. But right now, I believe we're on pace.

Mr. Showe: Your budget is \$1.6 million at the end of this year.

Mr. Dale: Yeah. Not to steal any of Jim's thunder, but we are on pace. It all depends on what September does. But we're on pace to at least match last year's numbers. Considering the fact that we effectively got rained out in January and February, which probably cost us a \$150,000 to \$200,000, I think that is a tremendous accomplishment and I'm very appreciative of what you and Dave have done.

Ms. DeVries: All of the staff.

Mr. Dale: All the staff. I don't mean to just single you guys out. Michelle, as part of that, is the marketer, but everybody else in the pro shop and the hard work that's been put forward. But considering the fact that we're producing at about a 15% rate of budget in terms of profit, I think that is a phenomenal achievement for this year and I'm glad that we've done that. The striking number for me and I believe I'm correct on this one, if you were to take even our worst year of the past four years, that number is greater than the sum of the previous 30, prior to 2020, which is just stunning and means the golf course is firing on all cylinders right now. I'm really looking forward to next year.

Ms. DeVries: I would just make the point too, as kind of part of the CDD team several years ago, our goal is to be able to put money in those reserves so we never need a bond again and we can start doing these maintenance projects 10, 15, 20 years down the road, as we have the money in the capital reserves to be able to do that.

Mr. Dale: Yes and along that line we, we have commission a study, which is due to happen sometime in the next month or so. We have a team that's going to come and put together a Reserve Study for us and we'll know exactly how much we need in the bank for a new irrigation system 25 years from now, for new roofs and for all of that kind of stuff. So, it's been very fiscally responsible. Jim, some of the things that you've done, I mean, boy, with inventories and other fiscal issues, we really appreciate that. So, with that said, I'm off my soapbox, Ron, if you want to make that motion.

Mr. Rysztogi MOVED to adopt the Amendments to Attachment A to Chapter IV of the Rules of Procedure and the Golf Course Rates for Fiscal Year 2024, as presented and Ms. DeVries seconded the motion.

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

On VOICE VOTE with all in favor the Amendments to Attachment A to Chapter IV of the Rules of Procedure and the Golf Course Rates for Fiscal Year 2024, as presented were adopted.

B. Budget Hearing

i. Consideration of Resolution 2024-06 Adopting the Fiscal Year 2025 Proposed Budget and Relating to the Annual Appropriations

Mr. Showe: The next part of your public hearing relates to your annual budget. Again, for the purposes of the audience, we've been working this since, I believe April was the first time we presented a Proposed Budget. So, the first resolution really just approves that Proposed Budget. We've attached the end results of all the workshops on there as a Proposed Budget. A couple important notes for the residents and the Board. There is no proposed assessment increase in here. We've also captured all of the potential expenses that we have anticipated and made some adjustments based on Board discussion over those workshops. Pages 1 and 2 is for your General Fund. Starting on Page 3, we have your line-item description. We try to provide as much detail to those line items as possible, so its transparent for you and your residents on how we come up with some of these numbers. In cases where we have contracts, we try to be as detailed as we can, to show you the monthly amounts and how that all relates back to your budget. On Page 12 is your Capital Reserve Fund, where we are projecting about \$1.6 million at the end of this year. We also made the change that Jim talked about at the last meeting, adding the vehicle purchase. So, that's captured in here. We also just have a line that is just generic Capital Outlay. Again, we just want to project something so you can have a realistic view of what you likely could expect. But again, there is over \$1.6 million in that Capital Project Fund. Following that on Page 13, is your Debt Service Fund. The Board doesn't have a whole lot of flexibility in that fund at all, because those were issued by the bonds. I will note that the Series 2020 bond, goes away in 2038. So, we're, you know, we're clipping through that pretty quick. Then we have budgets for

Hook & Eagle as well as the golf course. Finally, for the Golf Course Budget, we have the same type of item description. Then when you get to the end of that, there's also another Amortization Table for your Recreation Fund. It's important to note in your Recreation Fund, you only have two years of that left, including the upcoming year. So that goes away. After next year, it will be the last time that goes away, too. So, that assessment will then fall off of the residents as well.

Mr. Dale: I'd like to think people's taxes, at that point, will be going down also.

Mr. Showe: They will be, I mean, yeah, because of the \$504 that we assess, that's \$130 of it, that will come off at that point. So, with that, we can again open it up for any members of the audience who'd like to make any comments on the budget as proposed.

Mr. Dale: Okay.

Mr. Rysztogi: Okay.

Mr. Showe: Hearing none, we'll return it back to the Board for any discussion or consideration of that resolution.

Mr. Dale: The only thing that I do want to do is, again, is draw a special distinction to what you said and it's based on things over the year that I've seen on social media, as I think some residents aren't aware of the distinction between the HOA and the CDD budget. I want to draw a special distinction that this is part of the non-ad valorem section, your Tax Bill. Actually, those just got mailed out last week and it is under Viera East CDD. It is not an HOA assessment that you get. The reason I bring that up is we've had several people say, *"Oh, well, they raised your taxes"* and we couldn't figure out what they were talking about. It came out that they effectively were talking about their HOA fees and I just want to draw special attention to the fact that, over the past four years, CDD fees have never gone up. In fact, they are 25% less than they were four years ago.

Mr. Showe: Yes.

Ms. DeVries: There is \$120 left or something like that.

Mr. Dale: Yeah.

Ms. DeVries: Its less than they used to be.

Mr. Rysztogi: Was that on the tax forms that I just got yesterday.

Mr. Dale: It should be on that. Yes.

Mr. Rysztogi: I know it's down where the sanitation taxes are, but I didn't see that on mine.

Mr. Showe: I was going to note that for Rob. There are some counties that do not list all of the CDD assessments. They do not list all of the non-ad valorem assessments, which is where the CDD falls. Certain counties list it, but certain counties don't. It's really up to the county on how they send that out. But it will be on your final Tax Bill.

Mr. Rysztogi: I haven't received my final Tax Bill.

Mr. Showe: What you received is a trim notice. That's just for all of our taxes in the Proposed Budget.

Mr. Rysztogi: Okay.

Mr. Dale: Right.

Mr. Rysztogi: That's what I thought.

Mr. Showe: Again, certain counties put the CDDs on it, but some don't, for the trim notice. We are a Special Districts and they don't necessarily view us the same as some of the other entities.

Mr. Dale: I see that sometimes when I call the county. Alright, so what do you need?

Mr. Showe: We would just need a motion to approve the resolution as presented.

Ms. DeVries MOVED to adopt Resolution 2024-06 Adopting the Fiscal Year 2025 Budget and Ms. Yelvington seconded the motion.

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

On VOICE VOTE with all in favor Resolution 2024-06 Adopting the Fiscal Year 2025 Budget was adopted.

ii. Consideration of Resolution 2024-07 Imposing Fiscal Year 2025 Special Assessments and Certifying an Assessment Roll

Mr. Showe: The second part of your hearing tonight is Resolution 2024-07, which is the mechanism for actually levying those assessments on you Tax Bill. Attached to this resolution, is the budget that you just approved, in adopted form and a large Excel spreadsheet that is 50 pages long, which lists every single property in the District, as well as the equivalent assessments that go with that property. We can take public comments on just the imposition of those special assessments. Hearing none, we'll return it back to the Board for any questions or consideration.

Mr. Dale: I think perhaps, actually, could we add three pages of biography on each individual on the Board?

Mr. Showe: We don't get that.

Mr. Dale: Those were some long pages.

Mr. Showe: Well, that's the work that happens in the background that you guys don't see. That's the spreadsheet that then gets transmitted to the Tax Collector and how your assessments get mechanically placed on your Tax Bill.

Mr. Showe: I did those personally for several years. It's a lot of work. So, we would take a motion to approve Resolution 2024-07.

Ms. DeVries MOVED to adopt Resolution 2024-07 Imposing Special Assessments for Fiscal Year 2025 and Certifying an Assessment Roll and Mr. Rysztocki seconded the motion.

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

On VOICE VOTE with all in favor Resolution 2024-07 Imposing Special Assessments for Fiscal Year 2025 and Certifying an Assessment Roll was adopted.

Mr. Showe: Then we would look for a motion to close the public hearing.

Mr. Macheras MOVED to close the public hearings for the rules and rates and the Fiscal Year 2025 budget and Ms. Yelvington seconded the motion.

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

On VOICE VOTE with all in favor the public hearings for the rules and rates and the Fiscal Year 2025 budget were closed.

SIXTH ORDER OF BUSINESS

New Business

A. Consideration of 2024/2025 Aquatic Management Renewal

Mr. Showe: I can quickly go through your next item. This is your renewal of the ECOR contract. Some of the segments do have some small increases in them over the prior year. Again,

it's nothing that we're not seeing in the industry. All of the chemicals, again, cost a little more. It's just a translation of the chemical costs needed to treat those facilities. We will note that we did adjust that line item in your budget. So, your budget has this amount already in it and there's no impact to your budget based on this. I don't know if Jim has any comments on ECOR. I don't think we would recommend changing vendors at this point.

Mr. Moller: No.

Mr. Showe: I wouldn't either, but I just want to make sure I'm not missing anything. So, it would be our recommendation to just go ahead and approve that agreement renewal with ECOR.

Mr. Dale: It's probably not the perfect place to insert this, but since we're talking about ECOR, I know we had the issue in Hammock. Is it all copacetic with getting them out to that lake?

Mr. Moller: I know they went out there. I haven't heard anything.

Mr. Showe: For the record, we did get a notice about just some algae buildup on one of the lakes. The process is that ECOR goes out to treat it. By Federal Law, they have to wait two weeks. So, they have to treat it, see what happens and they have to wait two weeks based on the type of chemicals. We let people know that.

Mr. Dale: Right.

Mr. Showe: Typically, you'll see in a few days, especially with the rain, we're hopefully going to get between the chemicals and the rain, that should knock it out pretty quick.

Mr. Dale: Half of it today probably got washed away.

Mr. Showe: Yeah.

Mr. Moller: We've received 3 inches in the last two days.

Mr. Dale: We needed it.

Mr. Moller: Yes.

Ms. DeVries: Yes, we did.

Mr. Showe: So, we look for a motion to approve the renewal with ECOR.

Mr. Rysztogi MOVED to approve the Aquatic Weed Control Agreement with ECOR for the period October 1, 2024 through September 30, 2025 and Ms. DeVries seconded the motion.

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

On VOICE VOTE with all in favor the Aquatic Weed Control Agreement with ECOR for the period October 1, 2024 through September 30, 2025 was approved.

Mr. Showe: We originally had your habitat management and your environmentalists on there, but we're still waiting to get that agreement from them. So, we're hoping to have that for the next meeting.

Mr. Dale: Okay.

SEVENTH ORDER OF BUSINESS

Old Business

A. Action Items List

Mr. Showe: Behind that, we have your Action Items List. Do we have the signs up on the driving range?

Mr. Moller: We're getting them.

Mr. Showe: So, that's in process. As far as the Water Management District, I just heard from the Viera East Golf District Association yesterday, that they would at least like to give a ballpark of what it's going to cost for them to contribute, should they be able to use those. So, I'm going to start with just getting them a number from our professionals. The intent would be, that if the Board is inclined to give them an agreement to allow them to use those, they need to pay for all of the work, since it's really to their benefit, so that it's not borne on the residents of the CDD to pay for that.

Mr. Dale: Right.

Mr. Showe: So, we'll get that number to them.

Mr. Dale: Among the chief concerns is the environmental impact.

Mr. Showe: The environmental impact of the withdrawal. We need to know, at what level should we cease withdrawing, as well as whether it has any engineering impact on the other ponds that we maintain and the impact of the overall system. Also, the attorneys to draft up the language.

Mr. Dale: Protecting the wildlife too.

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

EIGHTH ORDER OF BUSINESS

Old Business

A. General Manager's Report

i. Weekend Music Revenue

Mr. Showe: And we can go to Jim's report.

Mr. Moller: Alright. I'll start with the CDD maintenance guys. Right now, they're in the conservation wetland areas treating exotics. They are also going around the community working on turning back vegetation encroaching sidewalks. We received requests from some residents on some areas. One area was by Heron's Landing, so we trimmed those back and we received some other requests that the guys are investigating, some pine trees that might be encroaching onto properties that might be a danger to the buildings and stuff like that. Ed and I are going over to next year's fire line schedule, trying to change some dates, to make sure all the scrub jay habitats are disbursed, just in case we run into any wet weather again, things like that. Then we'll identify any areas that the Fecon cannot get to, that we might need to subcontract out and do by hand, just to make sure the entire District is being serviced with fire lines or at least some sort of fire protection.

Mr. Dale: Right.

Mr. Moller: The fountain is currently in permitting. Last week we just did the Notice of Commencement.

Resident (Mary Ann Ferrara, Fawn Ridge): I came late, because I didn't want to bring it up.

Mr. Dale: So, we're in permitting?

Mr. Moller: Yes. The permits for the pool were finalized and they'll start the installation. They guys have been working on the dog park. There were some small areas of the fence that dogs have broken their way through. So, they secured the fence with some better ties. We also added sand to level off the large and the dog small parks.

Mr. Dale: We also had a truckload of sand.

Mr. Moller: Sand to level those areas out.

Mr. Dale: I was wondering what we were going to do with it. By the way, kudos on the tree trimmers that you got down there with the rest of the park.

Mr. Moller: They did a good job.

Mr. Dale: It's looking really good and we appreciate that.

Mr. Moller: In talking to one of the residents in the meeting tonight, I'm going to look into getting some signs for the large field. My understanding is a lot of people just go out there with their dogs and they let their dogs off leash and not under control. So, we'll just put some signs out there just to inform the residents to keep their dogs on a leash and under control outside of the dog park.

Mr. Dale: Right. All of the county rules still apply.

Mr. Moller: Yeah.

Mr. Moller: Moving to golf course maintenance, this week we aerated the greens. We verticut, double verticut, top dressed and then we dethatched the tees and fairways, which I think will definitely help the ball roll and play on our fairways.

Mr. Dale: How do you dethatch, just out of curiosity, because I was out there on Saturday?

Mr. Moller: Well, we did a poor man's version. It's a big, expensive project to bring in power verticutters. Basically, you're pulling up a lot of thatch. You have a lot of stuff to get rid of. A buddy of mine found a uni-rake, kind of like an old field plow that has spring loader fingers. We just pull it behind a tractor and it basically just digs in. It's almost like raking your lawn.

Mr. Dale: Right.

Mr. Moller: Just on a larger scale. So, it basically just pulls up some thatch and it stands the grass up, so when we mow, it gives it a nice, tight, clean cut.

Mr. Dale: Right. Because I noticed that some of the thatch areas were yellow and I didn't know why.

Mr. Moller: Yeah. So that's basically from some of the times where when the machine was going into the grain, as opposed to with the grain.

Mr. Dale: Okay.

Mr. Moller: So, it kind of got in a little bit more aggressive, which will help make everything more uniform, because sometimes as a player, if you're hitting an iron shot out of a fairway and you get into a thick patch, it could grab the club and cause an air shot, which is probably what happens to me all the time.

Mr. Dale: Yeah, that's what happens to me with every shot was the patch.

Mr. Moller: Other than that, the bunker project is quickly approaching. I talked to Landirr this morning. They're finishing up their current project and they're probably going to start moving up here next week. I don't know if they're going to start later next week or probably the first week of September. We are start on Hole 1 and then just work our way forward. The owner also said, if we had any tournaments on weekends, he would be glad to give his guys a day off. We have a couple tournaments coming up, so we should be fine there. With that, we're going to cancel our last September aerification date, because with everything going on, we were able to fully verify the golf course. We aerified the greens three times. I can always rent that Air2G2 machine, if I need to and the guys can just hit a couple greens in the morning and golfers won't even know the difference, if we need to do an additional aerification, which I probably will because you can't aerify them enough. Regarding the financials, as of yesterday, golf round revenue is sitting at \$94,000. Last August, we finished the month at \$100,000. Anticipating us using averages, we should finish this month around \$140,000. As of yesterday, we are ahead of last August by over \$20,000. Food and beverage, as of yesterday is sitting at \$50,000. Last August, they finished at \$55,000. Same thing, using averages, food and beverage should finish revenue about \$70,000. They're running ahead of last August by \$12,000. In July, we finished up net profit, \$30,000 better than last July. Food and beverage finished about \$670 better than last July. I'm really pleased of our profit track this summer, as golf finished \$40,000 better than May than last May, June finished 23,000 better than last June and July finished \$30,000 better. So, it's a total \$93,000 better over the summer months than we did last Summer, which definitely made up for the crappy January/February.

Ms. DeVries: That's great.

Mr. Moller: August is showing no signs of slowing down. So, we should definitely finish off this fiscal year very well. Food and beverage, in May, we were \$2,000 to the negative. We made up \$17,000 in June and about \$1,000 in July. So, we did about \$15,000 better in food and beverage from May through July compared to last year.

Mr. Dale: So again, for golf, we are sitting at roughly, \$370,000?

Mr. Moller: I think we are at \$369,000.

Mr. Dale: In terms of net.

Mr. Moller: Yeah, net profit as of July 31st.

Mr. Dale: Okay. One thing, in the July numbers, we had a malfunction in the restaurant, with one of the outside freezers. We lost approximately \$3,000 of product.

Ms. DeVries: When is a new one coming?

Mr. Moller: It's on order. They have a deposit check.

Ms. DeVries: That's what we were trying to avoid.

Mr. Moller: Again, all those outside coolers and freezers, they're restaurant grade, but they're not meant to be in the elements.

Mr. Dale: They weren't designed to do what we are doing with them.

Mr. Moller: Yeah. So, we get the outdoor rated walk-in cooler and freezer combo, it's going to condense all of our inventory, so it's not in 20 different coolers and freezers. It will just make life easier.

Ms. DeVries: We'll have less loss.

Mr. Rysztogi: You don't have any anticipated dated delivery?

Mr. Moller: Not yet. It's probably going to be 6 to 8 weeks before he gets it. It's like everything else nowadays.

Mr. Dale: We're victims of our own success right now.

Mr. Moller: Yeah. The additional storage that we've talked about for months now, that's planned to be installed on Monday.

Ms. DeVries: Good.

Mr. Moller: That was supposed to be delivered, I think, mid-July. So, we're running about a month behind there. I talked about the walk-in. Stacy is currently building new menus with all of the information given to her by Jen and Jamie. We're hoping to launch the new menus on October 1st. We are trying a couple things today, so we can take some pictures for the menu. They are pretty good.

Ms. DeVries: Okay.

Mr. Moller: The street signs for Golf Vista Boulevard, has been ordered. Other than that, I do have some other information, but they're mostly just for answers, for questions. But that's the end of my report.

Mr. Dale: Would any Board members like to add anything or question anything?

Mr. Rysztogi: Good job.

Ms. Yelvington: I was going to say nice job.

Mr. Moller: Thank you.

Mr. Dale: Yeah. The fact that we're currently \$50,000 ahead of last year, I understand it's not over until somebody's singing, but we need get there.

Mr. Rysztogi: The last two days didn't help.

Mr. Moller: Actually, I'd much rather take the rainfall than the revenue, to be honest with you.

Mr. Rysztogi: Okay.

Mr. Moller: I did forget to mention, I know we've made some dramatic improvements in inventory. We did purchase a module through Toast, which is called "*Extra Chef*." It's going to take a lot of data input for onboarding and mapping, but it has the capabilities of getting invoices directly from Cheney Brothers, Cisco, most of the vendors that we use, where they automatically send the invoice to the system and it puts it in there. We review it and then we basically drop it in its category, whether it's produce, wine, liquor. Once we get everything up and running, we will have a daily inventory. So, this way, let's say Jen goes to the back and she's like, "*Okay, I should have four bottles of Pinot Grigio and there's only three,*" there had better be one on the broken bottle chart or something.

Mr. Rysztogi: When did you say that new storage for the liquor is going to be in that hallway?

Mr. Moller: They're installing it on Monday.

Mr. Rysztogi: Oh, that's fast.

Mr. Moller: Yeah. So now all of our liquor will be in one place.

Ms. DeVries: So, who's doing all the data input?

Mr. Moller: Lacey and I.

Ms. DeVries: Okay.

Mr. Dale: It helps us with what I think was our number one shortcoming, which for a couple years, was the thing that Jim jumped on, inventory control. It's not as if anything was happening. I think we had a couple years of, like, just on the one loss, \$3,000 worth of food. Well, you do that over a couple years and it adds up.

Ms. DeVries: Yeah.

Mr. Moller: I hope to get to the point where this system can actually give us a true cost of goods number. This way, we don't have to create it.

Mr. Dale: Follow up question to this, because I know Michelle has been talking about a new module in Toast that's about marketing and all of that kind of stuff. Is there any benefit to combining it all together and do we get a discount because we're buying more modules?

Mr. Moller: I'm sure, because I kind of drug my feet a little bit on this one and then they knocked \$75 off, because it was running \$275 a month.

Mr. Dale: Right.

Mr. Moller: Then they had \$1,000 in onboarding. They waived the onboarding and they gave it to us for \$209 a month.

Mr. Dale: Well, then the two of you at least coordinate.

Mr. Moller: They will probably do a package deal.

Mr. Dale: Right.

Mr. Macheras: If I just interject real quick.

Mr. Dale: Yes.

Mr. Macheras: Last weekend, I played at a charity golf tournament up in North Carolina. So. I took the time to talk to the General Manager there and talked a little bit about the restaurant, told him who I was and what we were trying to accomplish. Just like Jim said, his biggest thing for the restaurant was inventory control. He said that's the number one thing that that's going to make or break you. So again, hats off to Jim and to the Board, because I know we held a special meeting a few months ago to address that. We're still finding some things, to just get to that starting point, clean up some things. We took some hits, but you have to do that to get it right. I just want to commend them for doing that, because, again, talking with another General Manager, that's the number one thing we have to control and I think for probably the first time ever, this Board is moving in that direction and I appreciate that.

Mr. Dale: Thank you, Bill. He did just jog my memory of. I believe that might have been part of the public meeting, but we had talked on the phone or via email, regarding the meeting schedule, adding the two dates.

Mr. Showe: Yeah, that's on the meeting schedule.

Mr. Dale: Okay. I didn't see that it had gotten on there. I just wanted to make sure that it got on there.

Mr. Showe: Yeah, we'll put it out there.

Mr. Dale: Okay, good.

Mr. Moller: The last thing I just want to finish up, I had a request for marketing and for a Board Member who asked. I took numbers from Saturdays last year and numbers from Saturdays this year with music.

Ms. Webb: We did music last year, two times.

Mr. Moller: So, that's the only caveat. I didn't have a schedule. It also included any live music from last year. So, you can definitely see the numbers are definitely much higher. It's actually a 115% increase with music versus without.

Mr. Dale: Wow and that's with some of the music from the previous year.

Mr. Moller: Correct.

Mr. Dale: Okay.

Mr. Moller: So, there is not any doubt that offering live music in a restaurant, is definitely beneficial.

Ms. Webb: Yes.

Mr. Dale: 115%. Now you have a number.

Ms. Webb: I know.

Mr. Dale: It's not important right now, but let's run it. Please get the dates to Jim, of the non-music dates last year. So that means that 115% is probably much higher.

Ms. Webb: July 8th and July 22nd is Music on the Patio.

Mr. Dale: Yeah. Let's coordinate that off meeting. But that's just a percentage increase that I would like to see.

Mr. Moller: There were a couple days that were higher than normal, but I just added them anyway.

Mr. Dale: Okay. Thank you, though.

Mr. Moller: I also had who was playing that night, too. I don't have in front of me.

Ms. Webb: Yeah, I know.

Mr. Moller: Yeah.

Ms. Webb: I know. The week of July 1st to July 8th, that week was a very slow period, because it's the holiday weekend. But I can tell you that we had Music on the Patio on July 6th and it was a \$4,200 day. But I've also marketed it more. I can tell you the inconsistency of us having it twice a month. People are like, "*Are you having music this weekend, are you not having*

music this weekend, is it this weekend, Oh, I thought it was next weekend.” So, when we started making it just every weekend, we've actually made more money.

Mr. Dale: The consistency.

Ms. Webb: It costs a little bit more, but we almost doubled in some of our figures.

Mr. Dale: Well, and that's one area I do want to give kudos to a couple of our Board Members; Denise and Jen and Ron, I have to be honest, I was questionable as to whether or not doing that was worth the risk. You guys, in the last restaurant meeting that we had five months ago or whatever it was, you guys stuck to your guns and you explained that you wanted that as an amenity for the community and you felt that if we showed some consistency, that would result in improving numbers and that's exactly what happened.

Mr. Rysztogi: It was a gamble, but I think consistency is what we needed.

Mr. Dale: Yes.

Mr. Rysztogi: Gotta be, then people get used to it.

Mr. Dale: Yep.

Mr. Rysztogi: Okay.

Mr. Dale: It worked out.

Ms. Webb: We have some people. I mean, they don't come and always eat, but they will have a glass of wine, sit on the patio and they listen to music. That's kind of what it's there for. We have some people that said, I've never been here before. That's what we wanted here, too.

Mr. Dale: Yeah, we wound up with a group of teachers from where?

Ms. Webb: From Sherwood Elementary.

Mr. Dale: Well, Sherwood and where else did we have them on Friday, I think it was this past Friday?

Ms. Webb: They came from Ralph Williams Elementary. Our Partners in Education (PIE) partner.

Ms. Webb: Yeah, our PIE partner.

Mr. Dale: The teachers are starting to migrate now from Ralph Williams to come to the restaurant, because of that and the pricing. They came Friday.

Ms. Webb: It was called, *“Relationships and Connections.”*

Mr. Dale: Yep. It's nice.

Mr. Moller: A couple terms that were thrown around in that conversation is, I think, what's going to make next year very beneficial and profitable for the restaurant, is consistency. We basically had three different restaurants in three years.

Mr. Dale: Yep. We've had this one, essentially, for one year. The gross revenues are off the charts and we have some things that we're working out of the system from past years, but as we head into next year, I'm very optimistic about the direction that that is going.

Mr. Rysztogi: Was that a renovation?

Ms. DeVries: No, the lost food and the inventory that we lost.

Mr. Dale: We had inventory lost. Then we also had the former restaurant manager's salary, that we had to include in for three months at \$5,000 each, so that hurt. We entered the year in the red.

Mr. Moller: By \$65,000.

Mr. Dale: Yep.

B. General Manager's Report

Mr. Showe: We'll go through District Manager's Report. While we have some residents here, I just want to give a general reminder. Obviously, with social media, there are a lot of places where people can get information about the CDD. That doesn't mean it is official information. We always want to direct people, if you have questions, if you really want to make sure you're getting proper, correct information, either talk to Jim or myself or the Viera East CDD website is probably your best resource or if a Board Member. Those are probably the best places. Sometimes social media is not the best place to get information on things.

i. Adoption of Goals & Objectives

Mr. Showe: I know we talked about at the last workshop about the goals and objectives. We just included the same thing again. I know we talked about at your workshop, but we just need a motion to approve those goals and standards. Certainly, over the next year, if you choose to want to make those a little more specific for your District, the next year would be the time.

Mr. Dale: Where does that come from, the goals and standards requirement?

Mr. Showe: That comes from House Bill 7013, I think. That was just passed in July. It requires all Districts by October 1st, to set performance goals and standards. There are no penalties if you don't achieve them. There are actually no penalties if you don't do it at all. But

we do like our Districts to be in compliance. So, this is the form that we've recommending all of our Districts approve for now, given that it was a really short turnaround. Most of these are things we're already doing anyway. So, it's not a huge issue for the District.

Mr. Dale: Right.

Mr. Showe: Again, it's our recommendation to approve these in the form that they are right now and next year, if you choose early in the year, we'll bring this back up. If you want to make them more specific, you can. I don't know that there's any real benefit to that, other than just posting the report on your website. Again, no one from the State is checking this. It just goes on your website.

Mr. Dale: We'll entertain a motion to adopt the performance.

Ms. DeVries MOVED to approve goals and objectives as presented and Mr. Macheras seconded the motion.

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

On VOICE VOTE with all in favor the goals and objectives as presented were approved.

ii. Approval of Fiscal Year 2025 Meeting Schedule

Mr. Showe: The other housekeeping item, is your Fiscal Year 2025 meeting schedule, which is at 6:30 p.m. on the fourth Thursday of each month, per the direction of the Board and workshops on the second Thursday of each month, with the exception of two in January and two in May, to discuss the restaurant. The intent would be that if the Tuesday meeting was held, the Thursday meeting would likely be cancelled. The same with the one in May. We felt it would just be better to advertise them both and that way you're covered. Again, this, this does not require you to meet all of these times. You can certainly cancel meetings as the Board would like. We are required to advertise an annual meeting schedule under the Florida Statute and this just gets that compliance.

Ms. Yelvington: Those dates were January 7th and May 6th?

Mr. Showe: Yes, those are Tuesdays.

Ms. Webb: Okay.

Mr. Dale: The reason for it is mainly because of Burger Night.

Ms. DeVries: We have to do this now. I guess it's fine.

Mr. Dale: Yes, because it has to be advertised.

Mr. Showe: It's a fiscal year meeting schedule, so by October 1st, you have to have a full meeting schedule advertised for the entire year.

Ms. DeVries: Okay.

Mr. Showe: You're not locked into these dates. If we can change them, we can make other dates, we can add other dates.

Ms. DeVries: That's fine.

Mr. Dale: We have to post it and it costs a few hundred dollars to post it.

Mr. Showe: So, we try to do one meeting schedule, so there's one advertisement.

Mr. Dale: Speaking of which, where are we at with that county posting that they're trying to come up? Still nothing yet?

Mr. Showe: That's so far Statewide.

Mr. Dale: Yeah, that's what I figured.

Mr. Showe: The other thing with that, is counties are starting to figure out that there's nothing that prevents them from charging for that service. So, it may be a little less convenient that we had initially done.

Mr. Dale: Uh huh. Okay. So, you are done with your report, right?

Mr. Showe: We would need a motion for that meeting schedule.

Mr. Rysztogi MOVED to approve the Fiscal Year 2025 meeting schedule as presented and Ms. DeVries seconded the motion.

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

On VOICE VOTE with all in favor the Fiscal Year 2025 meeting schedule as presented was approved.

- **General Manager's Report (Con't)**

Mr. Dale: I do just want to put it in reverse just for a second, because our golf course pro, Mr. Dave Owen, is here this evening. One of the things that I wanted to draw special attention to,

is the difference in the numbers for the pro shop over the past year. I believe it's roughly about \$30,000 on the financials, give or take a little bit. But the other component of it that you don't see translated in the financials, is the fact that we had, again, going to the sins of the past left over from the previous pro, we had about \$15,000 of expenses that Dave has had to absorb into the pro shop for this year. So, in actuality, the difference between this year and last year, is about \$45,000. I am very impressed. Then on top of that, you look at the numbers for lessons and things that you do and we get a chunk of that money. I won't go into what chunk it is, because I don't remember what it is, but I do know it's a substantial chunk that the District gets of every lesson that you do, which is a big net positive to the District. On top of that, the level of professionalism is something that I talk about a lot and we see that reflected in Google, Facebook and Golf Now reviews. What we see now, is when you compare that to what we used to get a couple years ago, it's night and day. That is part of the reason why this golf course is so popular and it is making the money that it is. Dave, I just wanted to tip my hat to you and give you a special recognition on that during the meeting.

Mr. Owen: Thank you. I appreciate it.

C. Lifestyle/Marketing Report

D. Restaurant Report

Mr. Dale: So, let's move on to the Lifestyle/Marketing Report.

Ms. Webb: Congratulations! We did win the best golf course in the State of Florida, along with Sawgrass and four other elite ones. We got out of the regional and moved to the best.

Mr. Dave: For which?

Ms. Webb: The Best of Florida Traveler Guide. We're getting a brand-new plaque. Actually, they welcomed us to do articles in their distribution to all of the rest stops. We'll have an article in there for being one of the best golf courses. So, we're kind of getting out of Brevard and we're now getting Statewide. I was very happy for that. So, whoever has been voting for us, thank you very much. That kind of put us out on the map.

Mr. Dale: I tell you what, that was three days straight of me pounding on those keys on the phone.

Ms. Webb: It's not like the other ones where you vote 25 times a day. It's actually more of an elite one.

Mr. Dale: Right.

Ms. Webb: It's a little harder and you have to actually write an article about yourself to be put out there for them to vote on it. So, it's not just like, "*Get all your buddies to vote.*" It's a little bit different. So, anyways, they liked the pictures that we sent of the golf course. We have to write an article about us.

Mr. Dale: You could send a drone video.

Ms. Webb: So, that's one thing I wanted to really share and be all happy about, because that was great. We also just got done and we got to commend Dave, because normally our Sassy Saturday's have been like 20 women and then I decided to advertise it in the Viera Voice and it went from 22 a week before, to all of a sudden 44 and we're like, "*Wow, we're okay.*" So, it's the biggest one we've had. They had a lot of fun. He's been wonderful. He did this whole little putting course thing, which they had fun with. We did a scavenger hunt on the golf course and hid ducks and balls. We had fun. Ducks were given back to me, because they weren't following the directions.

Mr. Owen: The biggest thing I noticed, is a lot of the same people are coming.

Ms. Webb: Yeah. Because a lot of the women, you know, especially when they come out they're like, "*Oh, can I get lessons?*" or "*I need to get lessons*" and he's giving out his card. Then we ran into two of the husbands that were with women that were in our group, golfing on the other side. So, it's bringing them all in. I'm glad that he's been great with it and he's there having a good time. I was tired after Saturday. I can imagine what he was.

Mr. Dale: Dave, what is it like on the non-sassy Saturday afternoons? Are they a little slower?

Mr. Owen: This time of year, the 1:00 p.m. to 4:00 p.m. range, is not super busy.

Mr. Dale: It's not the same. This is bringing people in and filling the course on Saturday.

Mr. Owen: When the days are shorter, everybody is trying to get off of the first tee by 2:00 p.m., so they can get in before dark. It depends on the time of year.

Mr. Dale: Good.

Ms. Webb: These women are ranging from 20, all the way to some of our Wednesday Women's League.

Resident (Mary Ann Ferrara, Fawn Ridge): I heard about it.

Ms. Webb: They were having so much fun. I love it.

Resident (Mary Ann Ferrara, Fawn Ridge): That's what they said. They had a blast.

Resident (Patrick French, 6978 Hammock Trace): My wife golfs nine holes once a week with some of the ladies from Sassy Saturdays.

Ms. Webb: Good. We're probably the only golf course that has fun that way. It's not like a league, but it is a league. It's becoming a league.

Resident (Mary Ann Ferrara, Fawn Ridge): I thought it was beginner golf.

Ms. Webb: It is. But we mix them all up, which helps the ones that are beginners. The women like to just chit chat and have fun and laugh. So, it was a fun thing. Last night, I was very happy that we had trivia, because there probably wouldn't have been a soul in the restaurant, due to the storm. Rob and I did not think anyone would be there and everybody was there. There were 36 people playing trivia in groups. So, we had another fun night with that. People liked it. I got this duck thing going recently, where I have been hiding ducks on the golf course and the girls like the ducks.

Mr. Dale: Oh, you and your ducks.

Ms. Webb: I know.

Mr. Dale: She bought jewelry and hats and little inner tubes for the ducks.

Ms. Webb: They were so cute.

Mr. Showe: Do you want them in your house right now?

Mr. Dale: They are. They're all over.

Ms. Webb: I give them to the team. We don't call them the losing team. We give them a lucky duck. Every time I give a team the lucky ducks, they go up. We had one team that was in last place out of seven teams and they won second place, after they got the ducks. So, my ducks are lucky. Hook & Eagle has 3,200 followers right now, which is really good. The golf course went up 200 more followers. So, I'm happy with that. It's probably most of the women.

Mr. Dale: 200 since when?

Ms. Webb: In the last two months.

Mr. Dale: Okay.

Ms. Webb: They've been kind of gradually going up.

Mr. Dale: Nice.

Ms. Webb: The Farmers Market had 2,600 followers. It bypassed the golf course. Our Farmers Market will be going back to its normal size in September. Most of our people will come back. I know that Jen comes up to the Farmers Market, but the last one we had, you know,

I don't know how they do it because it's hot out there. When I was walking into the last one, they said, *"You know what, we appreciate you guys, because most of the markets closed down in June, July and August, because of the heat"* and we've allowed them to continue marketing their things. Most of them do still sell out at our market. The hummus guy is not doing any of the other markets except for ours, because now he's in a truck. He said he always sells out his product there. So, I know it's not been like the big thing lately, because there's so many markets out there right now. We did lose the egg lady, but we're trying to get another one.

Ms. DeVries: The meat lady had eggs.

Ms. Webb: She had fresh eggs and was bringing honey and peanut butter and some other stuff, but unfortunately, their marriage wasn't working out.

Ms. Yelvington: I went to the last Farmers Market and I was so impressed with the vendors that were there. I spent a ton of money. It was really great.

Ms. Webb: We had Prince of Peace Church there with their prayer booth. I told her, *"You know, Delilah, if you weren't here, we wouldn't be doing so well,"* because I think it's just the energy of people just being kind. There are people setting up their tents and other people are hauling tents and they're coming over and offering to help them set it up. Sometimes on Saturday when I'm having to roll out of bed at 7:30 a.m. to go up there, I'm like, *"Oh."* Then I get up there and everybody's just so nice. So, it's just a good little community and they have their followers. When I hit that Facebook page, at first I'm going, *"Okay, I don't think anybody's coming"* and all of a sudden everybody's there.

Mr. Dale: I'm going to share something with you. I haven't even told you this one. I was at the eye doctor today at Costco and the Optometrist was in and somehow we got on the issue of Viera East. The Optometrist used to live in Fawn Ridge and she started talking about the Farmers Market that's over there and I was cracking up. I said, *"Yeah, Michelle from the District runs that."*

Ms. Webb: So, we have about 20 to 22 in the Summer, but a lot of it is because it's too hot. The candle people tried to come out there last month and the candles started melting. As much as I try to give them the shade area, it's still just warm. We only charge him \$15 in June, July and August, instead of \$25, because the amount of people is half. I looked at the numbers for trivia and this July, for two days, we made \$7,549. Last year, when we had five days of trivia, the three days that we did not have trivia, they made \$6,600 in the restaurant. The two days we

had trivia, we made \$7,500. We give them prices from Hook & Eagle, but they just feed it back into the trivia. This last trivia, people came over from Viera West. I can't remember the name of the subdivision, but it was a 55 and older subdivision over there. Anyway, we are doing our thing. So, that tells you that all of the things we are doing, is bringing in more money. I really am not advertising anymore. I don't spend more in the advertising factor, than I have for the last year and a half. It's just that it's getting out there more and people are sharing it. I'm making a list of all the sites that I advertise on, which will tell you how many people we meet in just hitting those sites. So, every time I post, it goes to about 23 other sites. So, it's getting busier.

Mr. Dale: Michelle, without getting into the weeds, what is your budget for this upcoming year as compared to last year?

Ms. Webb: Well, I did go down about \$2,000, from what I asked for, for last year, because Sassy Saturdays, was taking over International Women's Day. I still asked for the gentleman to sponsor a little bit of that, so we give them a little bit more for that. But I'm not really going to make that a big thing, so I kind of cut down some of that budget. Local marketing, I'm still doing the same places that I do on, an average. Public relations didn't really change much there, except that it's not coming out of the Hook & Eagle promotions, because that money is generally either going to the pie, the teachers. I try to do that, if we're going to give out gift cards for an event that we have there for Hook & Eagle, things like that. The same thing with the promotional for the golf course, when we give out things for events or we give rounds of free golf or a package somewhere. I did add The Best of Florida, because now that we're part of that, I would like to stay part of that, because that's going to get statewide recognition. I did add t-shirts. I've given the t-shirts out for International Women's Day and a lot of them are wearing them. Vicki said that she wore one, one time and somebody asked her about Hook & Eagle Tavern and she said, "*Oh, it's at the golf course.*" I said, "*Oh, that is at the golf course, which is a private club*" And she's like, "*No, it's not.*" So, even though that's still out there, people do recognize t-shirts and so we thought, if we do t-shirts and then we try to sell some of them, then that way we'll have people marketing for us. So, I did get the final print sent to me and I showed it to Rob. It has a nice big Hook & Eagle in the back with the Hook & Eagle and the phone number and then Hook & Eagle on the front. The reason it took longer, because I know we were talking about it, is we never had the original cut of the Hook & Eagle logo. So, instead of me paying \$4,500 to get it vetted, I re-designed it for \$25. So, she redesigned the whole thing. We

have a vetted Hook & Eagle that is ours. It took a little longer, but she re-designed it for. So, the t-shirts will be ready on Friday. We'll start selling them for \$29.99. There will be women's and men's shirts. So, if you want to buy them, you can get with Jen at the Hook & Eagle. So, that's where I put those things. For Woodside Park, again, we have Partners in the Park. We're getting banners to put up. If you notice, we've got a change of banners. I didn't want to continue, but then we added new one. Then we also have the Farmers Market income. So, that should still be coming. I'm hoping that we'll get about \$3,000 for t-shirt sales, which will pay off pretty much the budget for that anyway. So, with adding everything up, including salaries, the total budget amount was for \$117,670, which went down a little bit, but I added some things.

Mr. Dale: Okay.

Ms. DeVries: That's good.

Mr. Dale: Al right. Do you have anything else? Are there any questions from the Board Members?

Mr. Rysztogi: What do you have coming for live entertainment?

Ms. Webb: For September, we have Lacey on the 7th. Al, an international singer, who is really good, is coming on 14th. Ms. Denise Turner is coming on the 21st. I don't know if you've heard her, but she's really good and we also have Mr. Martin Gallagher, an international singer, who sings a variance of fifties all the way to the nineties. I have two new ones coming for October.

Mr. Dale: Actually, Martin does a little past the 1990s. He was doing Mr. Ed Sheeran.

Ms. Webb: Yeah. He's really good. We always have our saxophone guy. I try to get him in every two months, because he's really good. I have two new ones that we're going to try out. I haven't heard them yet.

Mr. Dale: We'll see.

Ms. Webb: They have been recommended by people. My biggest thing is, I'm trying to stay within that \$150 to \$200 budget.

Mr. Dale: Can you talk about the scarecrow real quick.

Ms. Webb: So, Viera Voice every year, have a scarecrow contest, where you go around and you judge the scarecrows. We did one last year, but we're not making one this year. It was fun, but we're done on that. But she asked to host it at the park. So, now all of the scarecrows

will be put up in the park and there will be tents up, so people can stroll. We're going to call it The Scarecrow Stroll.

Ms. Yelvington: Oh, I like that.

Ms. Webb: When they can come and see it, they can buy it. Hopefully, maybe we'll have a bounce house out there for them.

Mr. Dale: That is going to be the third Saturday of October.

Ms. Webb: The third Saturday of October. The Farmers Markets is on the second Saturday. They hosted it at The Avenue last year and The Avenue didn't want them taking up the parking lot or whatever the deal was.

Ms. Webb: Yeah. So, that Saturday of October, the third Saturday, he had a 140 tournament in the morning and then we had Sassy Saturday.

Mr. Dale: If you were going to say you had 140 at Sassy Saturday..

Ms. Webb: We don't know what's going come, because that's October. We don't know how many people are going to be there and then we have the event at the park.

Mr. Dale: Wow.

Ms. Webb: I said, *"We're not going to make that one really big."*

Resident (Not Identified): They're going to come.

Ms. Webb: I know that they are going to come. The next one, we were going to call it, *"Something on the Fairway."*

Mr. Owen: Fairway Finders.

Mr. Dale: With any luck, we'll have our new fountain installed by them.

Ms. Webb: So, every Sassy Saturday has a theme and a special drink that we gave out, which is all included in the price that they pay. So, that's what's coming up. We have a lot of big things to plan. On the 27th, I'll be going to a PIE Meeting at the Melbourne Auditorium.

Ms. DeVries: You are the perfect person to go.

Mr. Dale: Sell the Hook & Eagle.

NINTH ORDER OF BUSINESS

Treasurer's Report

A. Approval of Check Register

Mr. Showe: We have the Check Register for July 19, 2024 through August 13, 2024. In the General Fund, we have Checks #5136 through #5160 and golf course Checks #31851

through #31898, for a grand total of \$97,171.42. A Summary of Invoices follows that. We can take any questions or comments or a motion to approve.

Mr. Rysztogi MOVED to approve the Check Register for July 19, 2024 through August 13, 2024 in the amount of \$97,171.42 and Ms. Yelvington seconded the motion.

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

On VOICE VOTE with all in favor the Check Register for July 19, 2024 through August 13, 2024 in the amount of \$97,171.42 was approved.

B. Balance Sheet and Income Statements

Mr. Showe: You have your Balance Sheet and Income Statement for July 31, 2024. No action is required by the Board. We are doing pretty well, better than budget to actuals and you are 101% collected on your assessments. That's all we have.

TENTH ORDER OF BUSINESS

Supervisor's Requests

Mr. Showe: We can go to Supervisor's Requests.

Mr. Dale: Ron, why don't you kick us off?

Mr. Rysztogi: Actually, I got everything taken care of before the meeting.

Mr. Dale: Nice. Denise?

Ms. Yelvington: No Supervisor's Requests from me. I just want to commend the team that is in this building and also throughout the Viera East Golf Course, because I think a lot of the success in numbers that we're seeing, is due to you guys. So, I think you are all doing a fantastic job.

Mr. Dale: Jen?

Ms. DeVries: Mine have been taken care of during the meeting, so I'm all good.

Mr. Dale: We wish you well in your healing with your arm.

Ms. DeVries: Thank you. I appreciate that.

Mr. Dale: Bill, do you have anything that you'd like to share?

Mr. Macheras: Just a couple quick notes that I wrote down during the meeting. First, I hope I wrote his name down correctly. I want to thank Mr. French. All five of us are community members before being Board Members and I think sometimes, society takes a lot for granted, so when good things happen, there's no need to show appreciation. So, as a resident, as much as a Board Member, I just want to thank him for making that comment. I've been in retail for 20 years and education for 20 years and I think one of the biggest things is communication. I think in the year that I've been on the Board, I've seen five emails come from Jason or Jim, as far as resident questions or concerns and I just want to commend how quickly, like Jen said, that responses are answered. I was talking to a resident a few weeks ago, who asked me about some of the things that were coming up and some of the things that he would like to see happen. He was appreciative that as Jim and Jason always come to the table, we have reasons why we do things, whether it's financial or not and 99% of our residents, that's all they ask, "*Are you doing this and if not, why?*" I think that reflects, just like everybody said earlier, the people that we have in place. One key thing I want to say, too, getting to Michelle, when I look at the agenda, she's also in charge of lifestyle. A lot of the things that we do is for the service of our community, a lot of these events that we're putting on. A couple things that pop, I remember when we had the bad weather, six to eight months ago or a year ago, when we had to cancel the Farmers Market, Michelle had to call all of the vendors and we had a couple of vendors that sell bread and if they don't sell it, it goes bad. She went down there and those vendors went there and sold their bread. I went down there a couple of months ago and an eight- or nine-year-old young lady, was selling these shells that she makes into people or faces and stuff like that, which I bought and gave them to my grandkids. So, you know, we've got great numbers. We talk about profits. We talked about the turnaround in the last four years. But again, it's also the resources that we offer the community and I think that's a big part of what Michelle does and the team at Hook & Eagle and the pro shop and Dave. We offer a lifestyle that makes people want to move to Viera East. I grew up in Brevard County and when I moved back in 2001, I said, "*This is where I want to live.*" I see where it's at and what it's going to be. So, I just want to say, it's not just a numbers game and as five people that live in the community, we hope that we're doing and we want to continue to do things that just offer a lifestyle, an opportunity for our community members to enjoy what we have here at Viera East. That's it.

Mr. Rysztogi: Very well said.

Ms. DeVries: Well said.

Mr. Dale: Thank you, Bill. Very well said. I concur 100%. The only thing I just want to add again, this meeting is our annual meeting and it is a culmination of months of work. It's great. You bring a rate sheet and everybody thinks, "*Well, how hard is that to print up?*" Well, it's not the printing of the rate sheet, it's all the discussion and how we get to that point and everything that's behind it. Jim and Dave and everybody in the pro shop and at the Hook & Eagle that have put all of their sweat and tears into it. We're appreciative of that and I'm glad we are at where we are at right now. So, with that said, with nothing further to add, I will entertain a motion to adjourn.

ELEVENTH ORDER OF BUSINESS

Adjournment

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V

SECTION A

**AGREEMENT BETWEEN KEVIN L. ERWIN CONSULTING ECOLOGIST, INC.,
AND THE VIERA EAST COMMUNITY DEVELOPMENT DISTRICT REGARDING
THE PROVISION OF HABITAT MANAGEMENT SERVICES**

This Agreement is made and entered into this 6th day of September 2024, by and between:

The **Viera East Community Development District**, a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes, located in Brevard County, Florida, and with offices at 2300 Clubhouse Drive, Viera, Florida, 32955, ("District"), and

Kevin L. Erwin Consulting Ecologist, a Florida corporation located at 2077 Bayside Parkway, Fort Myers, Florida 33901 ("Contractor").

RECITALS

WHEREAS, the District is a special purpose unit of local government established pursuant to and governed by Chapter 190, Florida Statutes;

WHEREAS, Contractor submitted a proposal attached here as Attachment "A" incorporated herein by reference;

WHEREAS, the Board of Supervisors of the District selected the proposal submitted by Contractor; and

WHEREAS, Contractor represents that it is qualified to serve as an aquatic management contractor and provide such services to the District.

Now, THEREFORE, in consideration of the recitals, agreements, and mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the parties, the parties agree as follows;

SECTION 1. RECITALS. The recitals so stated are true and correct and by this reference are incorporated, inclusive of the above referenced exhibits, into and form a material part of this Agreement.

SECTION 2. DUTIES. The duties, obligations, and responsibilities of the Contractor are those as described in incorporated Attachment A. Contractor shall be solely responsible for the means, manner and methods by which its duties, obligations and responsibilities are met to the satisfaction of the District. Contractor shall report to the District Manager or his designee.

SECTION 3. COMPENSATION. District agrees to compensate the Contractor in accordance with Exhibit A. Contractor shall provide the District with an invoice on the first of the month on a monthly basis stating the services provided in the preceding month. Payment shall be made by the District after approval of the invoice by the District's Board of Supervisors.

SECTION 4. INDEPENDENT CONTRACTOR. The District and Contractor agree and acknowledge that Contractor shall serve as an independent contractor of the District.

SECTION 5. TERM. This Agreement shall commence on October 1, 2024, and shall continue for a period of one (1) year unless terminated in accordance with this Agreement.

SECTION 6. INSURANCE. The Contractor shall maintain the following insurance coverage's during the execution of this Project:

- Comprehensive General Liability covering all operations, including legal liability and completed operations/products liability, with minimum limits of \$1,000,000 combined single limit occurrence;
- Comprehensive Automobile Liability Insurance covering owned, non-owned, or rented automotive equipment to be used in performance of the Work with minimum limits of \$500,000 combined single limit per occurrence; and
- Workers compensation insurance in a form and in amounts prescribed by the laws of the State of Florida.

SECTION 7. INDEMNIFICATION. Contractor agrees to indemnify and hold harmless the District and its officers, agents and employees from any and all liability, claims, actions, suits or demands by any person, corporation or other entity for injuries, death, property damage or of any nature, arising out of, or in connection with, the work to be performed by Contractor, including litigation or any appellate proceedings with respect thereto. Contractor agrees that nothing herein shall constitute or be construed as a waiver of the District's limitations on liability contained in section 768.28, Florida Statutes, or other statute.

SECTION 8. ENFORCEMENT. A default by either party under this Agreement shall entitle the other party to all remedies available at law or in equity, which shall include, but not be limited to, the right of damages, injunctive relief and specific performance.

SECTION 9. RECOVERY OF COSTS AND FEES. In the event that either Party is required to enforce this Agreement by court proceedings or otherwise, then the prevailing party shall be entitled to recover from the other party all attorneys fees and costs incurred, including reasonable attorneys' fees and costs.

SECTION 10. CANCELLATION. The District shall also have the right to cancel this Agreement at any time upon seven (7) days written notice due to Contractor's failure to perform in accordance with the terms of this Agreement or for any reason.

SECTION 11. ENTIRE AGREEMENT. This instrument shall constitute the final and complete expression of the agreement between the parties relating to the subject matter of this Agreement.

SECTION 12. AMENDMENT. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing, which is executed by both of the parties hereto.

SECTION 13. ASSIGNMENT. Neither the District nor the Contractor may assign their rights, duties, or obligations under this Agreement or any monies to become due hereunder without the prior written approval of the other.

SECTION 14. APPLICABLE LAW. This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida.

SECTION 15. CONFLICTS. In the event of a conflict between any provision of this Agreement and the terms and conditions, then this Agreement shall control.

SECTION 16. PUBLIC RECORDS. Contractor understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and, accordingly, Contractor agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, *Florida Statutes*. Contractor acknowledges that the designated public records custodian for the District is Jason Showe ("Public Records Custodian"). Among other requirements and to the extent applicable by law, the Contractor shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, *Florida Statutes*; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if the Contractor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Contractor's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by the Contractor, the Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure

requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, *FLORIDA STATUTES*, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (407) 841-5524, JSHOWE@GMSCEL.COM, OR C/O GOVERNMENTAL MANAGEMENT SERVICES - CENTRAL FLORIDA, LLC, 219 EAST LIVINGSTON STREET, ORLANDO, FLORIDA 32801.

IN WITNESS WHEREOF, the parties hereto have signed this Amendment to Agreement on the day and year first written above.

ATTEST:

**VIERA EAST COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/ Assistant Secretary

Chairman/Vice Chairman

WITNESS:

**KEVIN L. ERWIN CONSULTING
ECOLOGIST, INC.**

Sheanna Hunt

Sheanna Hunt

Print Name of Witness

By: Kevin Erwin

Title: President

VIERA EAST CDD
REQUEST FOR AUTHORIZATION
PER CONTRACT

1. SCOPE OF SERVICES

- A. A review of all VECDD Wetland/Upland Preserve Areas. The preserve areas to be reviewed will be jointly identified by KLECE and the VECDD. prior to December 1, 2024.
- Tasks consist of selecting preserves for evaluation, reports documenting reviewed preserves; identification and location of findings; coordinating with staff to resolve any potential issues; and follow up review of management progress.
- B. Evaluation of proposed HOA withdrawal from VECDD ponds.
- C. Prepare Annual Scrub Jay Preserve Habitat Management Report
- D. Coordinate and Plan Activities with Staff
- E. *Project Coordination and Review and Comment on Other Property Issues Upon Request
- F. *Miscellaneous Permit Review Upon Request
- G. *On-site Meetings Upon Request
- H. *Coordinate and Supervise Habitat Management of VECDD Scrub Jay Preserve

*These scope of services are primarily client-driven and based upon request of needed tasks. KLECE will provide additional estimates for these tasks as required by the client.

2. BASIS OF COMPENSATION

Hourly rate will have attached current fee schedule.

Estimated fees not to exceed \$52,000 without prior authorization, plus reimbursables.

Task

- A. \$15,000
- B. \$7,000
- C. \$5,000
- D. \$5,000
- E. \$5,000
- F. \$5,000
- G. \$5,000
- H. \$5,000

3 . TIME OF PERFORMANCE

Service to be rendered will commence upon District approval and will be completed by September 30, 2025.

4 . APPROVAL

Submitted by: Kevin Erwin

Date: _____

Kevin L. Erwin Consulting Ecologist, Inc.

Approved by: _____

Date: _____

Viera East CDD



KEVIN ERWIN
Consulting Ecologist, Inc.

2024 FEE SCHEDULE

PRINCIPAL CERTIFIED SENIOR ECOLOGIST	\$225.00 per hour
CERTIFIED SENIOR ECOLOGIST	\$175.00 per hour
CERTIFIED ECOLOGIST	\$150.00 per hour
GIS ANALYST	\$110.00 per hour
TECHNICIAN	\$85.00 per hour
CLERICAL	\$75.00 per hour
INTERNATIONAL AIR TRAVEL	At cost (First Class)
OUT-OF-POCKET EXPENSE	At cost (Hotels, Meals, local transit)

SECTION B



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

September 9, 2024

Board of Supervisors
Viera East Community Development District
219 East Livingston Street
Orlando, FL 32801

We are pleased to confirm our understanding of the services we are to provide Viera East Community Development District, Brevard County, Florida ("the District") for the fiscal years ended September 30, 2024 and 2025. We will audit the financial statements of the governmental activities, business-type activities, and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Viera East Community Development District as of and for the fiscal years ended September 30, 2024 and 2025. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary comparison schedule

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

- 1) Compliance with FL Statute 218.39 (3) (c)

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relating to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Furthermore, Grau & Associates agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Auditor acknowledges that the designated public records custodian for the District is the District Manager ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Grau & Associates shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if Auditor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Grau & Associate's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Grau & Associates, Grau & Associates shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT: C/O GOVERNMENTAL MANAGEMENT SERVICES – CENTRAL FLORIDA LLC, 219 EAST LIVINGSTON STREET ORLANDO, FLORIDA 32801, OR RECORDREQUEST@GMSCFL.COM, PH: (407) 841-5524.

Our fee for these services will not exceed \$19,300 for the September 30, 2024 audit. The fee for the fiscal year 2025 audit will not exceed \$20,300, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2022 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Viera East Community Development District and believe this letter accurately summarizes the terms of our engagement and, with any addendum, if applicable, is the complete and exclusive statement of the agreement between Grau & Associates and the District with respect to the terms of the engagement between the parties. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Viera East Community Development District.

By: _____

Title: _____

Date: _____



Florida Institute of Certified Public Accountants

FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



Peer Review
Program

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

March 17, 2023

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

SECTION VI

SECTION A

Viera East CDD Action Items
9/26/2024

Item #	Action Item	Assigned To:	Status	Date Added	Estimated Start	Estimated Completion	Comments/Estimated Completion
1	WMD - Withdrawl of VEGDA	Showe	Ongoing	2/22/24			Awaiting Cost Estimates from CDD
2	Park Improvements	Moller/Webb	Ongoing	2/22/24			

SECTION VIII

SECTION A

Viera East
Community Development District
Check Register Summary
August 16, 2024 through September 17, 2024

Fund	Date	Check #'s	Amount
<i>General Fund</i>			
	8/22/24	5166-5183	\$ 10,268.84
	8/29/24	5184-5189	\$ 5,303.79
	9/5/24	5190-5193	\$ 5,867.68
	9/12/24	5194-5200	\$ 12,430.32
		Sub-Total	\$ 33,870.63
<i>Capital Reserve</i>			
	-	-	\$ -
		Sub-Total	\$ -
<i>Golf Course</i>			
	8/22/24	31916-31936	\$ 34,149.67
	8/29/24	31937-31951	\$ 9,911.50
	8/29/24	31944 - Voided	\$ (265.00)
	8/29/24	31947 - Voided	\$ (105.47)
	9/5/24	31952-31972	\$ 30,807.56
	9/12/24	31973-31985	\$ 6,799.99
		Sub-Total	\$ 81,298.25
Total			\$ 115,168.88

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
8/15/24	00318	8/21/24 09142024	202408 300-15500-10000	ENTERTAINMENT 9/14/24 AL JAMES	*	200.00	200.00 005166
8/15/24	00222	8/13/24 181190	202408 330-53800-47100	BANNERS AUG24 ALLEGRA-ROCKLEDGE	*	80.00	80.00 005167
8/15/24	00267	8/15/24 24-08-09	202408 340-53800-47900	30YD ROLLOFF AUG24 BERRY DISPOSAL	*	425.00	425.00 005168
8/15/24	00311	8/21/24 09212024	202408 300-15500-10000	ENTERTAINMENT 9/21/24 DENISE TURNER	*	300.00	300.00 005169
8/15/24	00195	8/15/24 5939073	202408 320-53800-34100	PEST PREVENTION AUG24 ECOLAB PEST ELIMINATION DIV	*	454.88	454.88 005170
8/15/24	00296	8/15/24 10098442	202408 340-53800-47400	IRRIGATION PUMP AUG24 EVERBANK, N.A.	*	2,298.44	2,298.44 005171
8/15/24	00286	8/17/24 9933718	202408 340-53800-41000	EQUIPMENT RENTAL AUG24 FUSION, LLC	*	1,237.69	1,237.69 005172
8/15/24	00292	8/21/24 09072024	202408 300-15500-10000	ENTERTAINMENT 9/7/24 LACEY CONNELLY	*	200.00	200.00 005173
8/15/24	00209	8/20/24 42	202408 330-53800-49000	PALM TREE REMOVAL LELAND'S TREE SERVICE	*	500.00	500.00 005174
8/15/24	00321	8/21/24 09282024	202408 300-15500-10000	ENTERTAINMENT 9/28/24 MARTIN GALLAGHER	*	200.00	200.00 005175
8/15/24	00312	8/21/24 08212024	202408 320-53800-48000	REPLENISH SAFE PETTY CASH	*	311.00	311.00 005176
8/15/24	00291	8/20/24 09062024	202408 300-15500-10000	ENTERTAINMENT 9/6/24	*	350.00	

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
8/21/24		09132024	202408	300-15500-10000		ENTERTAINMENT 9/13/24	*	350.00		
8/21/24		09202024	202408	300-15500-10000		ENTERTAINMENT 9/20/24	*	350.00		
8/21/24		09272024	202408	300-15500-10000		ENTERTAINMENT 9/27/24	*	350.00		
8/20/24		09062024	202408	300-15500-10000		ENTERTAINMENT 9/6/24	V	350.00-		
8/21/24		09132024	202408	300-15500-10000		ENTERTAINMENT 9/13/24	V	350.00-		
8/21/24		09202024	202408	300-15500-10000		ENTERTAINMENT 9/20/24	V	350.00-		
8/21/24		09272024	202408	300-15500-10000		ENTERTAINMENT 9/27/24	V	350.00-		
						ROCKSTAR KARAOKE ENTERTAINMENT LLC			.00	005177
8/15/24	00259	8/22/24	44VEDD	202408	320-53800-48000	SOCIALMEDIA MARKETING AUG	*	2,600.00		
						UNIQUE WEBB CONSULTING			2,600.00	005178
8/15/24	00188	8/15/24	30901586	202408	340-53800-54100	UNIFORMS AUG24	*	61.83		
						UNIFIRST CORPORATION			61.83	005179
8/22/24	00291	8/21/24	09132024	202408	300-15500-10000	ENTERTAINMENT 9/13/24	*	350.00		
						ROCKSTAR KARAOKE ENTERTAINMENT LLC			350.00	005180
8/22/24	00291	8/21/24	09202024	202408	300-15500-10000	ENTERTAINMENT 9/20/24	*	350.00		
						ROCKSTAR KARAOKE ENTERTAINMENT LLC			350.00	005181
8/22/24	00291	8/22/24	09272024	202408	300-15500-10000	ENTERTAINMENT 9/27/24	*	350.00		
						ROCKSTAR KARAOKE ENTERTAINMENT LLC			350.00	005182
8/22/24	00291	8/21/24	09062024	202408	300-15500-10000	ENTERTAINMENT 9/6/24	*	350.00		
						ROCKSTAR KARAOKE ENTERTAINMENT LLC			350.00	005183
8/29/24	00324	4/25/24	27747	202404	300-13100-10600	ROLLING SHUTTER DOORS	*	3,968.00		
						ATLANTIC STORM PROTECTION			3,968.00	005184
8/29/24	00267	3/18/24	24-05-11	202403	340-53800-47900	30 YARD ROLLOFF	*	425.00		
						BERRY DISPOSAL			425.00	005185
						VIER --VIERA EAST-- AWOLFE				

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
8/29/24	00034	8/12/24 112086 J	202407 340-53800-47300	1705 CRANE CREEK BLVD CITY OF COCOA	*	209.64	209.64 005186
8/29/24	00190	8/22/24 367561	202408 340-53800-46100	PUMP NOZZLE NAPA AUTO PARTS	*	172.99	172.99 005187
8/29/24	00626	8/13/24 1924441	202406 310-51300-31500	ATTORNEY FEES SHUTTS & BOWEN LLP	*	396.00	396.00 005188
8/29/24	00188	8/22/24 30901606	202408 340-53800-54100	UNIFORMS	*	70.33	
		8/29/24 30901623	202408 340-53800-54100	UNIFORMS UNIFIRST CORPORATION	*	61.83	132.16 005189
9/05/24	00285	8/16/24 2037	202408 340-53800-47300	GRASS CUTTING A NEW LIFE LAWN CARE & MORE	*	1,800.00	1,800.00 005190
9/05/24	00307	9/04/24 23853	202409 320-53800-51100	KEY LACY'S LOCKSMITHING	*	7.00	7.00 005191
9/05/24	00176	8/20/24 14517201	202408 340-53800-47300	PRO NOZZLE SITEONE LANDSCAPE SUPPLY, LLC	*	20.05	20.05 005192
9/05/24	00131	8/23/24 7449566	202408 300-15500-10000	TRUSTEE FEES U.S. BANK	*	4,040.63	4,040.63 005193
9/12/24	00222	8/30/24 181279	202408 330-53800-47100	PRACTICE RANGE PARKING SI ALLEGRA-ROCKLEDGE	*	274.00	274.00 005194
9/12/24	00239	9/11/24 14-15640	202409 330-53800-49500	BARE FOOT BEEMANS NURSERY, INC	*	262.50	262.50 005195
9/12/24	00040	8/30/24 477221	202408 330-53800-47200	MONTHLY SERVICES ECOR INDUSTRIES, INC.	*	9,983.59	9,983.59 005196

AP300R
 *** CHECK NOS. 005166-005200

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER
 VIERA EAST-GENERAL FUND
 BANK A VIERA EAST-GF

RUN 9/17/24

PAGE 4

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
9/12/24	00283	8/28/24 08282024	202408 320-53800-51000	REIMBURSE LUNCH HARVEY MEISTER	*	169.73	169.73 005197
9/12/24	00209	9/09/24 44	202409 330-53800-49400	DEAD PINE CUT LELAND'S TREE SERVICE	*	1,500.00	1,500.00 005198
9/12/24	00626	9/04/24 1927474	202407 310-51300-31500	ATTORNEY FEES SHUTTS & BOWEN LLP	*	178.67	178.67 005199
9/12/24	00188	9/05/24 30901641	202409 340-53800-54100	UNIFORMS UNIFIRST CORPORATION	*	61.83	61.83 005200
TOTAL FOR BANK A						33,870.63	
TOTAL FOR REGISTER						33,870.63	

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CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
8/15/24	01485	8/06/24 91864579	202408 300-14200-10000	GOLF BALLS AUG24	*	256.33	
		8/14/24 91870136	202408 300-14200-10000	CUSTOM APPAREL	*	482.16	
							738.49 031916
8/15/24	01654	8/20/24 LORL1740	202408 320-57200-51100	TOWELS & MATS AUG24	*	154.68	
							154.68 031917
8/15/24	01159	7/22/24 AIN-4969	202407 300-14200-10000	PRO SHOP INVENTORY	*	368.00	
							368.00 031918
8/15/24	01668	8/12/24 39794	202408 390-57200-51160	CLEANING SERVICES AUG24	*	255.00	
							255.00 031919
8/15/24	01550	8/15/24 698776	202408 300-14100-10000	BREAD AUG24	*	185.90	
		8/20/24 698777	202408 300-14100-10000	BREAD AUG24	*	156.30	
							342.20 031920
8/15/24	00279	8/21/24 00081851	202408 320-57200-54000	OUTDOOR REC BOWLING MARIN	*	200.00	
							200.00 031921
8/15/24	01388	8/09/24 1R117660	202408 390-57200-54600	KONICA MINOLTA AUG24	*	98.15	
							98.15 031922
8/15/24	00947	8/15/24 5939080	202408 390-57200-46500	PEST ELIMINATION AUG24	*	370.96	
							370.96 031923
8/15/24	01669	8/12/24 15604638	202408 300-15500-10000	FIRE MONITORING	*	34.96	
		8/12/24 15604638	202408 300-15500-10000	24 HOUR ALARM MONITORING	*	359.83	
		8/12/24 15604638	202408 300-15500-10000	CELL PRIMARY SERVICES	*	657.73	
							1,052.52 031924
8/15/24	00587	8/15/24 16013115	202408 390-57200-46110	DIESEL AUG24	*	470.28	

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		8/15/24	16013115 202408 300-13100-10000	DIESEL AUG24	*	231.63		
		8/15/24	16013151 202408 390-57200-46110	GASOLINE AUG24	*	797.09		
		8/15/24	16013151 202408 300-13100-10000	GASOLINE AUG24	*	392.59		
							GLOVER OIL COMPANY INC	1,891.59 031925
8/15/24	00097	7/29/24	297516 202407 300-14200-10000	SCORECARDS SHIPPING AUG24	*	44.34		
							GOLF ASSOCIATES SCORECARD COMPANY	44.34 031926
8/15/24	00920	8/15/24	53873 202408 390-57200-47300	70/30 COMPLUS COARSE	*	1,143.68		
							GOLF SPECIALTIES INC	1,143.68 031927
8/15/24	01372	8/19/24	37244442 202408 320-57200-34100	COPIER AUG24	*	156.34		
		8/19/24	37244442 202408 300-13100-10000	COPIER AUG24	*	156.34		
							GREAT AMERICA FINANCIAL SVCS	312.68 031928
8/15/24	00203	8/08/24	8989684 202408 390-57200-54600	CUSHMAN HAULER 800X	*	131.31		
		8/14/24	9000350 202408 390-57200-54600	CUSHMAN HAULER 800X	*	81.59		
		8/14/24	9000350 202408 390-57200-54600	EZGO RXV ELITE	*	2,510.49		
		8/14/24	9001339 202408 390-57200-54600	TORO TURF EQUIPMENT	*	9,904.64		
		8/14/24	9001339 202408 390-57200-54600	2022 FMV TORO PACKAGE	*	4,717.02		
		8/14/24	9001339 202408 390-57200-54600	CUSHMAN HAULER 800X	*	1,141.68		
		8/14/24	9001339 202408 390-57200-54600	TORO TURF EQUIPMENT	*	3,368.46		
		8/14/24	9001339 202408 390-57200-54600	CUSHMAN REFRESHER	*	355.00		
							HUNTINGTON NATIONAL BANK	22,210.19 031929
8/15/24	01358	7/31/24	00122797 202407 390-57200-54200	CYLINDER CONTROL JUL24	*	40.50		
							NEXAIR, LLC	40.50 031930
8/15/24	00127	8/13/24	677828 202408 390-57200-46000	TIRES AUG24	*	1,443.48		
							PRECISION	1,443.48 031931

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CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
8/15/24	00603	8/14/24 199549	202408 390-57200-46000	COMMERCIAL EDGER AUG24 ROCKLEDGE MOWER & SERVICE	*	499.99	499.99 031932
8/15/24	01579	8/15/24 26792408	202408 390-57200-46000	AUTO CORE AUG24	*	253.75	
		8/15/24 26792408	202408 300-13100-10000	AUTOMOTIVE BATTERY ROYAL BATTERY DISTRIBUTION INC.	*	121.42	375.17 031933
8/15/24	00243	8/13/24 37673723	202408 300-14200-10000	GOLF BALLS AUG24	*	474.68	
		8/13/24 37674135	202408 300-14200-10000	GOLF BALLS AUG24 TAYLOR MADE GOLF COMPANY, INC	*	778.14	1,252.82 031934
8/15/24	00807	8/15/24 30901586	202408 390-57200-54100	UNIFORMS AUG24 UNIFIRST CORPORATION	*	146.98	146.98 031935
8/15/24	00117	8/09/24 41220777	202408 390-57200-46000	AUTO PARTS AUG24	*	175.20	
		8/13/24 41221510	202408 390-57200-46000	AUTO PARTS AUG24 WESCOTURF INC.	*	1,033.05	1,208.25 031936
8/29/24	01485	8/21/24 91874823	202408 300-14200-10000	SHIRTS	*	1,483.42	
		8/23/24 91876901	202408 300-14200-10000	GOLF BALLS ACUSHNET COMPANY	*	1,146.33	2,629.75 031937
8/29/24	01654	8/27/24 LORL1742	202408 320-57200-51100	TOWELS ALSCO	*	154.68	154.68 031938
8/29/24	00448	8/08/24 I0633285	202408 390-57200-46000	BUSTER ATCO INTERNATIONAL	*	206.46	206.46 031939
8/29/24	01668	8/19/24 40152	202408 390-57200-51160	CLEANING SERVICES BREVARD HOME CLEANING	*	255.00	255.00 031940
8/29/24	01550	8/22/24 698778	202408 300-14100-10000	BREAD	*	125.65	

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		8/27/24 698779	202408 300-14100-10000	BREAD	*	182.50	
				CHUCK INDEPENDENT BREAD DIST, LLC			308.15 031941
8/29/24	00024	8/14/24 112664 J	202407 320-57200-43000	2300 CLUBHOUSE DR	*	184.29	
		8/14/24 112664 J	202407 330-57200-43000	2300 CLUBHOUSE DR	*	184.29	
		8/14/24 112664 J	202407 350-57200-43000	2300 CLUBHOUSE DR	*	184.30	
		8/14/24 70192 JU	202407 390-57200-43000	5600 MURRELL RD	*	552.88	
		8/20/24 141774 J	202407 320-57200-43000	4563 BRAYWICK CT	*	87.88	
				CITY OF COCOA UTILITIES			1,193.64 031942
8/29/24	01629	9/01/24 SUP00623	202408 340-57200-54000	MAINTENANCE FEES	*	649.00	
				CLUB CADDIE			649.00 031943
8/29/24	01670	8/29/24 08292024	202408 320-57200-54000	DOMAIN NAME	*	265.00	
		8/29/24 08292024	202408 320-57200-54000	DOMAIN NAME	V	265.00-	
				DOMAIN NAME SERVICES			.00 031944
8/29/24	01394	8/15/24 63473907	202408 330-57200-54600	RENTAL	*	142.74	
				ECOLAB			142.74 031945
8/29/24	01196	8/12/24 93968613	202408 390-57200-46000	FRONT AXLE	*	205.28	
		8/13/24 93970287	202408 390-57200-46000	TIE ROD	*	46.98	
				E-Z-GO A TEXTRON COMPANY			252.26 031946
8/29/24	01671	8/29/24 A1362377	202408 340-57200-51200	A13623775394	*	105.47	
		8/29/24 A1362377	202408 340-57200-51200	A13623775394	V	105.47-	
				FLORIDA LABOR LAW POSTER SERVICE			.00 031947
8/29/24	00130	8/21/24 62238802	202408 300-14100-10200	BEVERAGES	*	187.80	
		8/21/24 62238802	202408 330-57200-51050	PAPER	*	332.89	

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		8/21/24	62238802	202408 330-57200-51025	*	45.54	
			KITCHEN				
		8/21/24	62238802	202408 300-14100-10000	*	548.12	
			KITCHEN				
		8/21/24	62238802	202408 330-57200-43100	*	6.50	
			FUEL				
				SYSO			1,120.85 031948
8/29/24	00888	8/20/24	18206402	202408 340-57200-51100	*	28.50	
			RECLOSABLE BAGS				
				ULINE			28.50 031949
8/29/24	01645	8/23/24	045	202408 390-57200-54200	*	1,300.00	
			UNIRAKE				
				WARING TURF CONSULTING			1,300.00 031950
8/29/24	01421	8/29/24	CXT70465	202408 340-57200-22000	*	1,300.00	
			6/23-6/24				
				WAGEWORKS, INC.			1,300.00 031951
9/05/24	01654	9/03/24	LORL1744	202409 320-57200-51100	*	154.68	
			TOWELS				
				ALSCO			154.68 031952
9/05/24	01560	8/31/24	00111788	202408 330-57200-43100	*	213.34	
			CYLINDER RENTAL				
				ARC3 GASES, INC			213.34 031953
9/05/24	00987	8/29/24	29684	202408 320-57200-48000	*	433.50	
			1/4 PAGE AD SEPT24				
		8/29/24	29685	202408 320-57200-48000	*	330.00	
			1/6 PAGE AD SEPT24				
				BLUEWATER CREATIVE GROUP INC			763.50 031954
9/05/24	01668	8/28/24	40480	202408 390-57200-51160	*	255.00	
			CLEANING				
				BREVARD HOME CLEANING			255.00 031955
9/05/24	01550	8/31/24	698781	202408 300-14100-10000	*	149.20	
			BREAD				
		9/03/24	698782	202409 300-14100-10000	*	215.30	
			BREAD				
				CHUCK INDEPENDENT BREAD DIST, LLC			364.50 031956
9/05/24	00587	8/29/24	16042110	202408 390-57200-46110	*	983.26	
			GASOLINE				

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
8/29/24		16042110	GASOLINE	202408	300	13100	10000			*	484.29		
8/29/24		16042111	DIESEL	202408	390	57200	46110			*	408.41		
8/29/24		16042111	DIESEL	202408	300	13100	10000			*	201.15		
GLOVER OIL COMPANY INC											2,077.11	031957	
9/05/24	00097	8/23/24	298054	202408	340	57200	42600		SCORECARDS	*	681.90		
GOLF ASSOCIATES SCORECARD COMPANY											681.90	031958	
9/05/24	99999	9/05/24	VOID CHECK	202409	000	00000	00000			C	.00		
*****INVALID VENDOR NUMBER*****											.00	031959	
9/05/24	00483	8/25/24	08252024	202408	300	13100	10000		FLAG LIGHT REPAIRS	*	29.41		
8/25/24		08252024	WOODSIDE PARK	202408	300	13100	10000			*	33.09		
8/25/24		08252024	REPAIRS	202408	300	13100	10000			*	6.89		
8/25/24		08252024	REPAIRS & CLEANING	202408	300	13100	10000			*	44.10		
8/25/24		08252024	REPAIRS	202408	300	13100	10000			*	2.47		
8/25/24		08252024	REPAIRS	202408	300	13100	10000			*	2.25		
8/25/24		08252024	REPAIRS	202408	300	13100	10000			*	20.56		
8/25/24		08252024	PARK	202408	300	13100	10000			*	8.33		
8/25/24		08252024	REPAIRS	202408	300	13100	10000			*	42.59		
8/25/24		08252024	REPAIRS	202408	300	13100	10000			*	2.88		
8/25/24		08252024	REPAIRS	202408	300	13100	10000			*	37.81		
8/25/24		08252024	REPAIRS	202408	300	13100	10000			*	5.63		
8/25/24		08252024	REPAIRS	202408	300	13100	10000			*	23.88-		
8/25/24		08252024	PARK	202408	300	13100	10000			*	71.22		
LOWE'S											283.35	031960	
VIER --VIERA EAST-- AWOLFE													

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
9/05/24	00180	8/26/24 367930	202408 390-57200-46000	HAMMER PULLER KITS	*	157.66	
		9/03/24 368826	202409 390-57200-46000	TIRE SEALANT	*	37.03	
							194.69 031961

9/05/24	00808	9/02/24 09022024	202409 300-10100-11000	PETTY CASH	*	615.00	
							615.00 031962

9/05/24	99999	9/05/24 VOID	202409 000-00000-00000	VOID CHECK	C	.00	
							.00 031963

9/05/24	01324	8/16/24 08162024	202408 300-13100-10000	STORAGE COST	*	89.98	
		8/16/24 08162024	202408 300-13100-10400	FOOD CATERING	*	2,004.00	
		8/16/24 08162024	202408 320-57200-41000	HULU SUBSCRIPTION	*	99.13	
		8/16/24 08162024	202408 320-57200-54000	MEMBERSHIP	*	179.00	
		8/16/24 08162024	202408 300-13100-10000	VOIP HANDSET	*	20.75	
		8/16/24 08162024	202408 300-13100-10000	FLOOD LIGHT	*	129.98	
		8/16/24 08162024	202408 300-13100-10000	PLASTIC BUCKET	*	129.99	
		8/16/24 08162024	202408 330-57200-46000	HOTDOG STEAMER	*	205.99	
		8/16/24 08162024	202408 300-14100-10200	WATER	*	23.49	
		8/16/24 08162024	202408 320-57200-41000	CRICKET WIRELESS	*	239.00	
		8/16/24 08162024	202408 390-57200-51100	GRIP TAPE	*	27.98	
		8/16/24 08162024	202408 320-57200-51000	MENU HOLDERS	*	219.98	
		8/16/24 08162024	202408 300-13100-10400	FOUNTAIN PROJECT	*	20.49	
		8/16/24 08162024	202408 330-57200-51100	GAS	*	1,533.40	
		8/16/24 08162024	202408 300-13100-10000	BINGO	*	21.00	
		8/16/24 08162024	202408 300-13100-10000	FANS & SIGNS	*	93.59	

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
8/16/24		08162024	202408	300-13100-10000						*	8.03		
		TABLE CLOTHS											
8/16/24		08162024	202408	300-13100-10000						*	400.71		
		RALPH WILLIAM											
8/16/24		08162024	202408	300-13100-10000						*	565.76		
		DRY WICK SHIRTS											
8/16/24		08162024	202408	320-57200-49000						*	132.71		
		INTEREST CHARGES											
		REGIONS BANK										6,144.96	031964
9/05/24	01324	8/22/24	08222024	202408	300-13100-10000					*	34.65		
		PARTY DECORATION											
8/22/24		08222024	202408	300-14100-10200						*	8.98		
		MILK											
8/22/24		08222024	202408	300-14100-10000						*	53.96		
		FOOD											
8/22/24		08222024	202408	300-14100-10000						*	185.62		
		FOOD											
8/22/24		08222024	202408	300-14100-10000						*	9.98		
		FOOD											
8/22/24		08222024	202408	300-14100-10200						*	33.46		
		COFFEE											
8/22/24		08222024	202408	300-14100-10200						*	7.58		
		MILK											
8/22/24		08222024	202408	320-57200-49000						*	46.33		
		INTEREST CHARGES											
		REGIONS BANK										380.56	031965
9/05/24	01369	8/27/24	8077125	202408	300-14200-10000					*	1,315.68		
		GOLF BALLS											
		SRIXON/CLEVELAND GOLF/XXIO										1,315.68	031966
9/05/24	00130	8/28/24	62240368	202408	300-14100-10000					*	1,317.10		
		FOOD											
8/28/24		62240368	202408	330-57200-43100						*	6.50		
		FUEL											
9/04/24		62242281	202409	300-14100-10000						*	1,269.45		
		SUPPLIES											
9/04/24		62242281	202409	300-14100-10000						*	66.99		
		SNACKS											
9/04/24		62242281	202409	300-14100-10200						*	49.95		
		BEVERAGES											
9/04/24		62242281	202409	330-57200-51050						*	159.98		
		PAPER											
9/04/24		62242281	202409	330-57200-43100						*	6.50		
		FUEL											
		SYSCO										2,876.47	031967
VIER --VIERA EAST-- AWOLFE													

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
9/05/24	01512	8/29/24	9018656 202408 390-57200-54600	TORO REELMASTER	*	1,065.98		
		8/29/24	9018656 202408 390-57200-54600	2022 CUSHMAN SHUTTLE	*	242.06		
		8/29/24	9018656 202408 350-57200-46100	ELITE RXV FREEDOM	*	10,784.30		
		8/29/24	9018656 202408 390-57200-54600	HAULER 800X GAS	*	253.59		
							THE HUNTINGTON NATIONAL BANK	12,345.93 031968
9/05/24	01257	8/29/24	65899 202408 340-57200-54000	SOFTWARE UPGRADE	*	1,500.00		
							THOR GUARD, INC.	1,500.00 031969
9/05/24	00807	8/22/24	30901606 202408 390-57200-54100	UNIFORMS	*	140.63		
		8/29/24	30901623 202408 390-57200-54100	UNIFORMS	*	140.63		
							UNIFIRST CORPORATION	281.26 031970
9/05/24	00068	8/27/24	9260467- 202409 320-57200-34100	8 YARD DUMPSTER	*	50.62		
							WASTE MANAGEMENT	50.62 031971
9/05/24	00117	8/30/24	41225508 202408 390-57200-46000	SHAFT CARRIER	*	309.01		
							WESCOTURF INC.	309.01 031972
9/12/24	01654	9/10/24	LORL1746 202409 320-57200-51100	UNIFORMS	*	154.68		
							ALSCO	154.68 031973
9/12/24	01560	9/05/24	00111971 202409 330-57200-43100	GASES	*	214.23		
							ARC3 GASES, INC	214.23 031974
9/12/24	00834	9/10/24	11-18575 202409 390-57200-46000	PASSENGER VALVE STEM	*	57.90		
							BOULEVARD TIRE CENTER	57.90 031975
9/12/24	01668	9/02/24	40851 202409 390-57200-51160	CLEANING SERVICES	*	255.00		
							BREVARD HOME CLEANING	255.00 031976
9/12/24	01553	9/01/24	02124630 202409 320-57200-34100	INTERNET & TV	*	670.31		
							CHARTER COMMUNICATIONS	670.31 031977

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
9/12/24	01550	8/05/24	698783	202408	300	14100	10000		BREAD	*	182.55		
									CHUCK INDEPENDENT BREAD DIST, LLC			182.55	031978
9/12/24	00076	9/09/24	8053	AUG 202408	300	13100	10500		2300 CLUBHOUSE DR	*	391.73		
									FLORIDA CITY GAS			391.73	031979
9/12/24	00587	9/04/24	16052654	202409	390	57200	46110		GASOLINE	*	394.27		
		9/04/24	16052654	202409	300	13100	10000		GASOLINE	*	194.19		
									GLOVER OIL COMPANY INC			588.46	031980
9/12/24	00564	8/30/24	53961	202408	390	57200	47300		BIN C TOPDRESS	*	1,086.33		
									GOLF SPECIALTIES, INC.			1,086.33	031981
9/12/24	01514	9/05/24	0267877-	202409	390	57200	47500		MACROSI5LTR	*	2,637.20		
									NOBLE TURF, LLC			2,637.20	031982
9/12/24	01369	7/24/24	8043337	202407	300	14200	10000		GOLF BALLS	*	55.62		
		7/25/24	8044770	202407	300	14200	10000		HYBRID	*	70.62		
		9/03/24	8083343	202409	300	14200	10000		HYBRID	*	139.60		
									SRIXON/CLEVELAND GOLF/XXIO			265.84	031983
9/12/24	01672	8/31/24	18129890	202408	320	57200	54500		SOFTWARE	*	155.13		
									TPX COMMUNICATIONS			155.13	031984
9/12/24	00807	9/05/24	30901641	202409	390	57200	54100		UNIFORMS	*	140.63		
									UNIFIRST CORPORATION			140.63	031985
TOTAL FOR BANK B											81,298.25		
TOTAL FOR REGISTER											81,298.25		

SECTION B

Viera East
Community Development District

Unaudited Financial Reporting
August 31, 2024



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

	General Fund	Capital Reserve Fund	Debt Service Fund	Capital Projects Fund	Golf Course/ Recreation Fund	Totals Governmental Fund
Assets:						
<u>Cash:</u>						
Operating Account	\$ 762,825	\$ -	\$ -	\$ -	\$ 474,527	\$ 1,237,351
Capital Reserve Account	\$ -	\$ 1,469,011	\$ -	\$ -	\$ -	\$ 1,469,011
Assessments Receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Receivable	\$ -	\$ -	\$ -	\$ -	\$ 237	\$ 237
Due from Capital Projects	\$ -	\$ 85,724	\$ -	\$ -	\$ -	\$ 85,724
Due from Capital Reserve	\$ 20,100	\$ -	\$ -	\$ -	\$ 41,765	\$ 61,865
Due from Golf Course	\$ 28,900	\$ 426	\$ -	\$ -	\$ -	\$ 29,325
Due from General Fund	\$ -	\$ 5,846	\$ 107,036	\$ -	\$ 330,632	\$ 443,514
Due from Other	\$ -	\$ -	\$ -	\$ -	\$ 13,847	\$ 13,847
Prepaid Expenses	\$ 8,865	\$ -	\$ -	\$ -	\$ 62,590	\$ 71,455
Inventory- Pro Shop	\$ -	\$ -	\$ -	\$ -	\$ 49,788	\$ 49,788
Inventory- Hook & Eagle	\$ -	\$ -	\$ -	\$ -	\$ 43,436	\$ 43,436
<u>Investments:</u>						
State Board of Administration Series 2012	\$ -	\$ 135,448	\$ -	\$ -	\$ -	\$ 135,448
Reserve	\$ -	\$ -	\$ -	\$ -	\$ 286,395	\$ 286,395
Benefit Assessment	\$ -	\$ -	\$ -	\$ -	\$ 989	\$ 989
Bond Service	\$ -	\$ -	\$ -	\$ -	\$ 7,650	\$ 7,650
Recreation Fees	\$ -	\$ -	\$ -	\$ -	\$ 82,534	\$ 82,534
Prepaid Expenses - Debt	\$ -	\$ -	\$ -	\$ -	\$ 40,833	\$ 40,833
<u>Series 2020</u>						
Reserve	\$ -	\$ -	\$ 239,842	\$ -	\$ -	\$ 239,842
Temporary Interest	\$ -	\$ -	\$ 15	\$ -	\$ -	\$ 15
Bond Service	\$ -	\$ -	\$ 9,223	\$ -	\$ -	\$ 9,223
Project	\$ -	\$ -	\$ -	\$ 146,734	\$ -	\$ 146,734
Improvements (Net of Depreciation)	\$ -	\$ -	\$ -	\$ -	\$ 1,438,328	\$ 1,438,328
Total Assets	\$820,689	\$ 1,696,454	\$ 356,117	\$ 146,734	\$ 2,873,550	\$ 5,893,545
Liabilities:						
Accounts Payable	\$ 15,580	\$ -	\$ -	\$ -	\$ 30,191	\$ 45,771
Accrued Expenses	\$ -	\$ -	\$ -	\$ -	\$ 550	\$ 550
Deferred Revenue- Season Advance	\$ -	\$ -	\$ -	\$ -	\$ 40,873	\$ 40,873
Deferred Revenue- Special Assessm	\$ -	\$ -	\$ -	\$ -	\$ 1,520	\$ 1,520
Deferred Revenue- Special Assessm	\$ -	\$ -	\$ -	\$ -	\$ 25,850	\$ 25,850
Due to General Fund	\$ -	\$ 20,100	\$ -	\$ -	\$ 28,900	\$ 49,000
Due to Golf Course	\$ 330,632	\$ 41,765	\$ -	\$ -	\$ -	\$ 372,397
Due to Debt Service	\$ 107,036	\$ -	\$ -	\$ -	\$ -	\$ 107,036
Due to Capital Reserve	\$ 5,846	\$ -	\$ -	\$ 85,724	\$ 426	\$ 91,996
Accrued Interest Payable	\$ -	\$ -	\$ -	\$ -	\$ 25,917	\$ 25,917
Accrued Principal Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Payroll Payable	\$ 6,353	\$ -	\$ -	\$ -	\$ 19,664	\$ 26,017
Notes Payable	\$ -	\$ -	\$ -	\$ -	\$ 359,212	\$ 359,212
Sales Tax Payable	\$ -	\$ -	\$ -	\$ -	\$ 24,235	\$ 24,235
Event Deposits	\$ -	\$ -	\$ -	\$ -	\$ (1,812)	\$ (1,812)
Bonds Payable- Series 2012	\$ -	\$ -	\$ -	\$ -	\$ 1,555,000	\$ 1,555,000
Bond Discount	\$ -	\$ -	\$ -	\$ -	\$ (6,574)	\$ (6,574)
Deferred Loss	\$ -	\$ -	\$ -	\$ -	\$ (59,258)	\$ (59,258)
Total Liabilities	\$465,447	\$ 61,865	\$ -	\$ 85,724	\$ 2,044,694	\$ 2,657,729
Fund Balance:						
Nonspendable:						
Prepaid Items	\$ 8,865	\$ -	\$ -	\$ -	\$ -	\$ 8,865
Restricted for:						
Debt Service - Series 2020	\$ -	\$ -	\$ 356,117	\$ -	\$ -	\$ 356,117
Capital Projects - Series 2020	\$ -	\$ -	\$ -	\$ 61,010	\$ -	\$ 61,010
Assigned for:						
Capital Reserves	\$ -	\$ 1,634,590	\$ -	\$ -	\$ -	\$ 1,634,590
Unassigned	\$ 346,378	\$ -	\$ -	\$ -	\$ 828,856	\$ 1,175,234
Total Fund Balances	\$355,243	\$ 1,634,590	\$ 356,117	\$ 61,010	\$ 828,856	\$ 3,235,816
Total Liabilities & Fund Balance	\$ 820,689	\$ 1,696,454	\$ 356,117	\$ 146,734	\$ 2,873,550	\$ 5,893,545

Viera East

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2024

	Adopted Budget	Prorated Budget Thru 08/31/24	Actual Thru 08/31/24	Variance
Revenues:				
Maintenance Assessments	\$ 1,378,973	\$ 1,378,973	\$ 1,392,551	\$ 13,578
Golf Course Administrative Services	\$ 56,280	\$ 51,590	\$ 51,590	\$ 0
Donations for Park Materials	\$ 5,000	\$ 4,583	\$ -	\$ (4,583)
Miscellaneous Income- Farmers Market	\$ 20,000	\$ 18,333	\$ 4,166	\$ (14,167)
Interest Income	\$ 100	\$ 92	\$ 1	\$ (91)
Total Revenues	\$1,460,353	\$1,453,571	\$1,448,308	\$ (5,263)
Expenditures:				
General & Administrative:				
Supervisors Fees	\$ 30,519	\$ 27,976	\$ 22,083	\$ 5,893
Engineering Fees	\$ 5,000	\$ 4,583	\$ 16,850	\$ (12,267)
Attorney's Fees	\$ 20,000	\$ 18,333	\$ 6,629	\$ 11,704
Dissemination	\$ 1,000	\$ 917	\$ 917	\$ 0
Trustee Fees	\$ 5,600	\$ 5,133	\$ 337	\$ 4,797
Annual Audit	\$ 14,000	\$ 12,833	\$ 12,574	\$ 259
Collection Agent	\$ 2,500	\$ 2,292	\$ -	\$ 2,292
Management Fees	\$ 109,754	\$ 100,608	\$ 100,608	\$ (0)
Postage	\$ 2,000	\$ 1,833	\$ 745	\$ 1,089
Printing & Binding	\$ 2,500	\$ 2,292	\$ 291	\$ 2,000
Insurance- Liability	\$ 10,368	\$ 9,504	\$ 8,361	\$ 1,143
Legal Advertising	\$ 2,500	\$ 2,292	\$ -	\$ 2,292
Other Current Charges	\$ 750	\$ 688	\$ 1,278	\$ (590)
Office Supplies	\$ 1,500	\$ 1,375	\$ 1,738	\$ (363)
Dues & Licenses	\$ 175	\$ 160	\$ 175	\$ (15)
Information Technology	\$ 4,509	\$ 4,133	\$ 4,230	\$ (97)
Total General & Administrative	\$ 212,675	\$ 194,952	\$ 176,815	\$ 18,137

Viera East

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2024

	Adopted Budget	Prorated Budget Thru 08/31/24	Actual Thru 08/31/24	Variance
<i>Operations & Maintenance</i>				
Operating Expenditures				
Salaries	\$ 168,699	\$ 154,641	\$ 157,596	\$ (2,955)
Administration Fee	\$ 1,228	\$ 1,126	\$ 952	\$ 174
FICA Expense	\$ 12,905	\$ 11,830	\$ 12,530	\$ (701)
Health Insurance	\$ 10,000	\$ 9,167	\$ 5,968	\$ 3,199
Workers Compensation	\$ 3,348	\$ 3,069	\$ 2,588	\$ 481
Unemployment	\$ 1,078	\$ 988	\$ 756	\$ 232
Retirement Contribution	\$ 5,061	\$ 4,639	\$ -	\$ 4,639
Other Contractual	\$ 12,000	\$ 11,000	\$ 5,930	\$ 5,070
Marketing- Lifestyle/Amenities	\$ 75,000	\$ 68,750	\$ 78,552	\$ (9,802)
Uniforms	\$ 500	\$ 458	\$ 168	\$ 291
Subtotal Field Expenditures	\$ 289,819	\$ 265,667	\$ 265,040	\$ 628
Maintenance Expenditures				
Canal Maintenance	\$ 14,000	\$ 12,833	\$ -	\$ 12,833
Lake Bank Restoration	\$ 164,000	\$ 150,333	\$ 257,160	\$ (106,827)
Lake Bank Education Project	\$ 8,000	\$ 7,333	\$ -	\$ 7,333
Environmental Services	\$ 20,000	\$ 18,333	\$ 1,864	\$ 16,470
Water Management System	\$ 132,000	\$ 121,000	\$ 121,391	\$ (391)
Midge Control	\$ 10,000	\$ 9,167	\$ -	\$ 9,167
Contingencies	\$ 2,000	\$ 1,833	\$ 7,877	\$ (6,043)
Fire Line Management	\$ 3,500	\$ 3,208	\$ 500	\$ 2,708
Basin Repair	\$ 3,000	\$ 2,750	\$ 1,100	\$ 1,650
Subtotal Maintenance Expenditures	\$ 356,500	\$ 326,792	\$ 389,892	\$ (63,100)

Viera East

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2024

	Adopted Budget	Prorated Budget Thru 08/31/24	Actual Thru 08/31/24	Variance
Grounds Maintenance Expenditures				
Salaries	\$ 222,718	\$ 204,158	\$ 180,190	\$ 23,968
Bonus Program	\$ -	\$ -	\$ 41,823	\$ (41,823)
Administrative Fees	\$ 2,320	\$ 2,127	\$ 1,833	\$ 293
FICA	\$ 18,958	\$ 17,378	\$ 14,362	\$ 3,016
Health Insurance	\$ 17,975	\$ 16,477	\$ 24,680	\$ (8,203)
Workers Compensation	\$ 4,420	\$ 4,052	\$ 2,950	\$ 1,101
Unemployment	\$ 2,484	\$ 2,277	\$ 1,301	\$ 976
Retirement Contribution	\$ 6,682	\$ 6,125	\$ -	\$ 6,125
Telephone	\$ 13,000	\$ 11,917	\$ 14,349	\$ (2,433)
Utilities	\$ 15,000	\$ 13,750	\$ 6,937	\$ 6,813
Property Appraiser	\$ 1,990	\$ 1,824	\$ 1,989	\$ (165)
Insurance- Property	\$ 3,411	\$ 3,127	\$ 3,293	\$ (166)
Repairs	\$ 25,000	\$ 22,917	\$ 18,445	\$ 4,471
Fuel	\$ 21,000	\$ 19,250	\$ 16,269	\$ 2,981
Park Maintenance	\$ 45,000	\$ 41,250	\$ 27,169	\$ 14,081
Sidewalk Repair	\$ 10,000	\$ 9,167	\$ 13,712	\$ (4,545)
Chemicals	\$ 4,000	\$ 3,667	\$ 1,604	\$ 2,063
Contingencies	\$ 5,000	\$ 4,583	\$ 8,912	\$ (4,329)
Refuse	\$ 12,000	\$ 11,000	\$ 9,750	\$ 1,250
Office Supplies	\$ 500	\$ 458	\$ 170	\$ 289
Uniforms	\$ 3,000	\$ 2,750	\$ 3,022	\$ (272)
Fire Alarm System	\$ 7,500	\$ 6,875	\$ 3,658	\$ 3,217
Rain Bird Pump System	\$ 27,585	\$ 25,286	\$ 25,743	\$ (456)
Park Materials	\$ 10,000	\$ 9,167	\$ -	\$ 9,167
Bay Hill Flow Way Maintenance	\$ 25,000	\$ 22,917	\$ -	\$ 22,917
Subtotal Grounds Maintenance Expenditur	\$ 504,542	\$ 462,497	\$ 422,160	\$ 40,337
Total Operations & Maintenance	\$1,150,861	\$1,054,956	\$1,077,091	\$ (22,135)
Total Expenditures	\$1,363,536	\$1,249,908	\$1,253,906	\$ (3,998)
Excess (Deficiency) of Revenues over Expen	\$ 96,816		\$ 194,402	
<i>Other Financing Sources/(Uses):</i>				
Transfer In/(Out)- Capital Reserve	\$ (96,816)	\$ (96,816)	\$ (96,816)	\$ -
Total Other Financing Sources/(Uses)	\$ (96,816)	\$ (96,816)	\$ (96,816)	\$ -
Net Change in Fund Balance	\$ 0		\$ 97,586	
Fund Balance - Beginning	\$ -		\$ 257,657	
Fund Balance - Ending	\$ 0		\$ 355,243	

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

	Adopted Budget	Prorated Budget Thru 08/31/24	Actual Thru 08/31/24	Variance
Revenues				
Interest	\$ 500	\$ 458	\$ 6,721	\$ 6,262
Total Revenues	\$ 500	\$ 458	\$ 6,721	\$ 6,262
Expenditures:				
Capital Outlay	\$ 100,000	\$ 91,667	\$ 112,232	\$ (20,566)
Truck Maintenance	\$ 25,000	\$ 22,917	\$ -	\$ 22,917
Sign Project	\$ 20,000	\$ 18,333	\$ -	\$ 18,333
Total Expenditures	\$ 145,000	\$ 91,667	\$ 112,232	\$ (20,566)
Excess (Deficiency) of Revenues over Expen			\$ (144,500)	\$ (105,512)
Other Financing Sources/(Uses)				
Transfer In/(Out)- General Fund	\$ 96,816	\$ 96,816	\$ 96,816	\$ (0)
Transfer In/(Out)- Golf Course	\$ 140,691	\$ 140,691	\$ 140,691	\$ -
Total Other Financing Sources (Uses)	\$ 237,508	\$ 237,508	\$ 237,507	\$ (0)
Net Change in Fund Balance	\$ 93,008		\$ 131,996	
Fund Balance - Beginning	\$1,570,109		\$1,502,594	
Fund Balance - Ending	\$1,663,117		\$1,634,590	

Viera East

Community Development District Capital Reserve Fund

Capital Outlay Check Register Detail

For The Period Ending August 31, 2024

Check				
Date	Vendor	Detail		Amount
10/16/23	US Foods	Hood Range	\$	16,851.33
11/30/23	Wesco Turf, Inc	Conveyor/Swivel/Caddy	\$	7,236.06
04/11/24	Wesco Turf, Inc	Kubota Workman HDX	\$	33,483.78
07/26/24	Environmental Restoration Servic	Fawn Ridge Fountain	\$	14,900.00
08/15/24	Accurate Air Conditioning	Cooler/Freezer Installation Depos	\$	39,740.63
08/16/24	Brevard County Clerk of Court	Fountain Repair	\$	20.49
Total			\$	112,232.29

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

	Adopted Budget	Prorated Budge Thru 08/31/24	Actual Thru 08/31/24	Variance
Revenues:				
Assessments - Tax Roll	\$ 655,615	\$ 655,615	\$ 662,070	\$ 6,455
Interest	\$ 500	\$ 458	\$ 22,294	\$ 21,835
Total Revenues	\$ 656,115	\$ 656,073	\$ 684,364	\$ 28,291
Expenditures:				
Interest - 11/1	\$ 85,558	\$ 85,558	\$ 85,558	\$ -
Principal - 5/1	\$ 490,000	\$ 490,000	\$ 490,000	\$ -
Interest - 5/1	\$ 85,558	\$ 85,558	\$ 85,558	\$ -
Total Expenditures	\$ 661,115	\$ 661,115	\$ 661,115	\$ -
Excess (Deficiency) of Revenues over Expen	\$ (5,000)		\$ 23,249	
Other Financing Sources/(Uses):				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (5,000)		\$ 23,249	
Fund Balance - Beginning	\$ 93,497		\$ 332,868	
Fund Balance - Ending	\$ 88,497		\$ 356,117	

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

	Adopted Budget	Prorated Budget Thru 08/31/24	Actual Thru 08/31/24	Variance
Revenues				
Interest	\$ -	\$ -	\$ 10,712	\$ 10,712
Total Revenues	\$ -	\$ -	\$ 10,712	\$ 10,712
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ 180,559	\$ (180,559)
Total Expenditures	\$ -	\$ -	\$ 180,559	\$ (180,559)
Excess (Deficiency) of Revenues over Expen	\$ -		\$ (169,847)	
Other Financing Sources/(Uses)				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ -		\$ (169,847)	
Fund Balance - Beginning	\$ -		\$ 230,858	
Fund Balance - Ending	\$ -		\$ 61,010	

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

	Adopted Budget	Current Month			Year- to - Date		
		Prorated Budget	Actual	Variance	Prorated Budget	Actual	Variance
		08/31/24	08/31/24		Thru 08/31/24	Thru 08/31/24	
<i>Number of Rounds</i>							
Paid Rounds	35,250	2,503	3,679	1,176	33,470	43,103	9,633
Member Rounds	10,000	710	191	(519)	9,495	2,873	(6,622)
Comp Rounds	3,000	213	123	(90)	2,849	1,186	(1,663)
<i>Revenue per Round</i>							
Paid Rounds	\$ 50	\$45	\$37	(8)	\$53	\$44	(9)
<u>Revenues:</u>							
Greens Fees	\$ 1,863,778	\$ 111,827	\$ 134,308	\$ 22,482	\$ 1,765,930	\$ 1,889,063	\$ 123,133
Gift Cards- Sales	\$ 25,750	\$ 1,545	\$ 190	\$ (1,355)	\$ 24,398	\$ 12,359	\$ (12,039)
Gift Cards- Usage	\$ (25,750)	\$ (1,545)	\$ 548	\$ 2,093	\$ (24,398)	\$ (7,342)	\$ 17,056
Season Advance/Trail Fees	\$ 150,000	\$ 9,000	\$ 8,109	\$ (891)	\$ 142,125	\$ 109,091	\$ (33,034)
Associate Memberships	\$ 42,000	\$ 2,520	\$ 1,744	\$ (776)	\$ 39,795	\$ 24,174	\$ (15,621)
Driving Range	\$ 82,400	\$ 4,944	\$ 7,526	\$ 2,582	\$ 78,074	\$ 88,237	\$ 10,163
Golf Lessons	\$ 2,163	\$ 130	\$ 1,420	\$ 1,290	\$ 2,049	\$ 13,720	\$ 11,671
Merchandise Sales	\$ 118,450	\$ 7,107	\$ 11,702	\$ 4,595	\$ 112,231	\$ 137,266	\$ 25,035
Assessments -Recreation Operating	\$ 18,239	\$ 1,521	\$ 1,520	\$ (1)	\$ 16,718	\$ 16,719	\$ 1
Miscellaneous Income	\$ 15,000	\$ 1,251	\$ 1,762	\$ 511	\$ 13,749	\$ 6,366	\$ (7,383)
Total Revenues	\$2,292,030	\$ 138,300	\$ 168,829	\$ 30,529	\$ 2,170,672	\$ 2,289,653	\$ 118,981
<u>Expenditures:</u>							
<u>General Expenditures:</u>							
Other Contractual Services	\$ 20,000	\$ 1,668	\$ 1,229	\$ 439	\$ 18,332	\$ 12,952	\$ 5,380
Telephone	\$ 2,500	\$ 209	\$ 338	\$ (130)	\$ 2,292	\$ 3,711	\$ (1,420)
Utilities	\$ 5,400	\$ 450	\$ -	\$ 450	\$ 4,950	\$ 3,873	\$ 1,076
Repairs & Maintenance	\$ 15,000	\$ 1,251	\$ 1,260	\$ (9)	\$ 13,749	\$ 6,013	\$ 7,736
Bank Charges	\$ 45,000	\$ 3,753	\$ 5,312	\$ (1,559)	\$ 41,247	\$ 61,495	\$ (20,248)
Office Supplies	\$ 4,500	\$ 375	\$ 411	\$ (36)	\$ 4,125	\$ 2,600	\$ 1,525
Operating Supplies	\$ 4,000	\$ 334	\$ 643	\$ (309)	\$ 3,666	\$ 7,719	\$ (4,053)
Dues, Licenses & Subscriptions	\$ 9,500	\$ 792	\$ 3,056	\$ (2,263)	\$ 8,708	\$ 14,729	\$ (6,021)
Drug Testing- All departments	\$ 500	\$ 42	\$ -	\$ 42	\$ 458	\$ -	\$ 458
Training, Education & Employee Relations	\$ 9,000	\$ 751	\$ -	\$ 751	\$ 8,249	\$ 95	\$ 8,154
Contractual Security	\$ 4,000	\$ 334	\$ 351	\$ (17)	\$ 3,666	\$ 3,147	\$ 520
IT Services	\$ 3,000	\$ 250	\$ 155	\$ 95	\$ 2,750	\$ 1,892	\$ 858
Subtotal General Expenditures	\$ 122,400	\$ 10,208	\$ 12,755	\$ (2,546)	\$ 112,192	\$ 118,226	\$ (6,034)

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

	Adopted Budget	Current Month			Year- to - Date		
		Prorated Budget	Actual	Variance	Prorated Budget	Actual	Variance
		08/31/24	08/31/24		Thru 08/31/24	Thru 08/31/24	
<i>Administrative Expenditures:</i>							
Legal Fees	\$ 1,500	\$ 125	\$ -	\$ 125	\$ 1,375	\$ 563	\$ 812
Arbitrage	\$ 600	\$ 50	\$ 50	\$ 0	\$ 550	\$ 550	\$ (0)
Dissemination	\$ 1,000	\$ 83	\$ 83	\$ 0	\$ 917	\$ 917	\$ (0)
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ (500)
Trustee Fees	\$ 4,100	\$ 342	\$ 341	\$ 1	\$ 3,758	\$ 3,748	\$ 10
Annual Audit	\$ 5,000	\$ 417	\$ 326	\$ 91	\$ 4,583	\$ 4,492	\$ 91
Golf Course Administrative Services	\$ 56,280	\$ 4,694	\$ 4,690	\$ 4	\$ 51,586	\$ 51,590	\$ (4)
Insurance	\$ 133,663	\$ 11,147	\$ 12,156	\$ (1,009)	\$ 122,516	\$ 134,647	\$ (12,132)
Property Taxes	\$ 15,000	\$ 1,251	\$ 856	\$ 395	\$ 13,749	\$ 8,563	\$ 5,186
Subtotal Administrative Expenditures	\$ 217,143	\$ 18,110	\$ 18,502	\$ (393)	\$ 199,033	\$ 205,570	\$ (6,537)
Total General & Administrative	\$ 339,543	\$ 28,318	\$ 31,257	\$ (2,939)	\$ 311,225	\$ 323,797	\$ (12,572)
<i>Operations & Maintenance</i>							
Golf Operations Expenditures							
Salaries	\$ 306,020	\$ 25,522	\$ 28,873	\$ (3,351)	\$ 280,498	\$ 290,531	\$ (10,033)
Administrative Fee	\$ 12,876	\$ 1,074	\$ 1,162	\$ (89)	\$ 11,802	\$ 12,813	\$ (1,011)
FICA Expense	\$ 22,509	\$ 1,877	\$ 2,209	\$ (332)	\$ 20,632	\$ 22,892	\$ (2,260)
Health Insurance	\$ 12,632	\$ 1,054	\$ 2,014	\$ (960)	\$ 11,578	\$ 8,765	\$ 2,814
Workers Compensation	\$ 5,890	\$ 491	\$ 456	\$ 35	\$ 5,399	\$ 4,283	\$ 1,116
Unemployment	\$ 10,828	\$ 903	\$ 508	\$ 395	\$ 9,925	\$ 7,252	\$ 2,673
Golf Printing	\$ 2,500	\$ 209	\$ 682	\$ (473)	\$ 2,292	\$ 1,920	\$ 371
Utilities	\$ 22,500	\$ 1,877	\$ -	\$ 1,877	\$ 20,624	\$ 15,831	\$ 4,792
Repairs	\$ 1,000	\$ 83	\$ -	\$ 83	\$ 917	\$ 2,948	\$ (2,031)
Pest Control	\$ 1,300	\$ 108	\$ -	\$ 108	\$ 1,192	\$ 666	\$ 526
Supplies	\$ 12,000	\$ 1,001	\$ 29	\$ 972	\$ 10,999	\$ 13,937	\$ (2,938)
Uniforms	\$ 1,500	\$ 125	\$ -	\$ 125	\$ 1,375	\$ 130	\$ 1,244
Training, Education & Employee Relations	\$ 9,000	\$ 751	\$ -	\$ 751	\$ 8,249	\$ 920	\$ 7,329
Cart Lease	\$ 87,000	\$ 7,256	\$ 10,911	\$ (3,656)	\$ 79,744	\$ 106,612	\$ (26,868)
Cart Maintenance	\$ 5,000	\$ 417	\$ -	\$ 417	\$ 4,583	\$ 7,943	\$ (3,360)
Driving Range	\$ 10,000	\$ 834	\$ -	\$ 834	\$ 9,166	\$ 5,605	\$ 3,561
Subtotal Golf Operations Expenditures	\$ 522,555	\$ 43,581	\$ 46,843	\$ (3,262)	\$ 478,974	\$ 503,048	\$ (24,074)
Merchandise Sales							
Cost of Goods Sold	\$ 90,000	\$ 7,506	\$ 6,274	\$ 1,232	\$ 82,494	\$ 95,424	\$ (12,930)
Subtotal Merchandise Sales	\$ 90,000	\$ 7,506	\$ 6,274	\$ 1,232	\$ 82,494	\$ 95,424	\$ (12,930)

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

	Adopted Budget	Current Month			Year- to - Date		
		Prorated Budget	Actual	Variance	Prorated Budget	Actual	Variance
		08/31/24	08/31/24		Thru 08/31/24	Thru 08/31/24	
Golf Course Maintenance Expenditures							
Salaries	\$ 466,847	\$ 38,935	\$ 38,000	\$ 935	\$ 427,912	\$ 392,022	\$ 35,890
Administrative Fees	\$ 5,368	\$ 448	\$ 410	\$ 38	\$ 4,920	\$ 4,782	\$ 139
FICA Expense	\$ 37,693	\$ 3,144	\$ 2,907	\$ 237	\$ 34,549	\$ 30,932	\$ 3,618
Employee Insurance	\$ 38,695	\$ 3,227	\$ 2,611	\$ 616	\$ 35,468	\$ 33,662	\$ 1,806
Workers Compensation	\$ 9,328	\$ 778	\$ 600	\$ 178	\$ 8,550	\$ 6,346	\$ 2,204
Unemployment	\$ 7,160	\$ 597	\$ 137	\$ 460	\$ 6,563	\$ 3,980	\$ 2,583
Utilities/Water	\$ 30,000	\$ 2,502	\$ -	\$ 2,502	\$ 27,498	\$ 28,646	\$ (1,148)
Repairs	\$ 48,000	\$ 4,003	\$ 4,968	\$ (965)	\$ 43,997	\$ 38,759	\$ 5,238
Restaurant Repairs	\$ 7,500	\$ 626	\$ 206	\$ 420	\$ 6,875	\$ 7,856	\$ (981)
Fuel & Oil	\$ 40,000	\$ 3,336	\$ 3,844	\$ (508)	\$ 36,664	\$ 32,191	\$ 4,473
Pest Control	\$ 1,800	\$ 150	\$ 371	\$ (221)	\$ 1,650	\$ 2,624	\$ (974)
Irrigation/Drainage	\$ 20,000	\$ 1,668	\$ -	\$ 1,668	\$ 18,332	\$ 10,282	\$ 8,050
Sand and Topsoil	\$ 26,500	\$ 2,210	\$ 2,230	\$ (20)	\$ 24,290	\$ 11,504	\$ 12,786
Flower/Mulch	\$ 7,000	\$ 584	\$ -	\$ 584	\$ 6,416	\$ 1,592	\$ 4,824
Fertilizer	\$ 175,000	\$ 14,595	\$ 10,521	\$ 4,074	\$ 160,405	\$ 153,800	\$ 6,605
Seed/Sod	\$ 10,000	\$ 834	\$ -	\$ 834	\$ 9,166	\$ -	\$ 9,166
Trash Removal	\$ 3,000	\$ 250	\$ -	\$ 250	\$ 2,750	\$ 2,414	\$ 336
Contingency	\$ 7,500	\$ 626	\$ -	\$ 626	\$ 6,875	\$ 6,563	\$ 311
First Aid	\$ 800	\$ 67	\$ -	\$ 67	\$ 733	\$ 259	\$ 474
Operating Supplies	\$ 20,000	\$ 1,668	\$ 528	\$ 1,140	\$ 18,332	\$ 8,658	\$ 9,674
Training	\$ 9,000	\$ 751	\$ -	\$ 751	\$ 8,249	\$ 1,432	\$ 6,818
Janitorial Supplies	\$ 1,000	\$ 83	\$ -	\$ 83	\$ 917	\$ 207	\$ 710
Janitorial Services	\$ 20,000	\$ 1,668	\$ 1,460	\$ 208	\$ 18,332	\$ 26,168	\$ (7,836)
Soil & Water Testing	\$ 1,000	\$ 83	\$ -	\$ 83	\$ 917	\$ -	\$ 917
Uniforms	\$ 10,000	\$ 834	\$ 1,249	\$ (415)	\$ 9,166	\$ 9,134	\$ 32
Equipment Rental	\$ 2,000	\$ 167	\$ 1,300	\$ (1,133)	\$ 1,833	\$ 6,657	\$ (4,824)
Equipment Lease	\$ 187,550	\$ 15,642	\$ 24,654	\$ (9,012)	\$ 171,908	\$ 202,720	\$ (30,811)
Subtotal Grounds Maintenance Expendit	\$1,192,741	\$ 99,475	\$ 95,995	\$ 3,479	\$ 1,093,266	\$ 1,023,189	\$ 70,077
Total Operations & Maintenance	\$1,805,296	\$ 150,562	\$ 149,112	\$ 1,449	\$ 1,654,734	\$ 1,621,661	\$ 33,073
Total Expenditures	\$2,144,839	\$ 178,880	\$ 180,369	\$ (1,490)	\$ 1,965,959	\$ 1,945,458	\$ 20,501
Excess (Deficiency) of Revenues over Exp	\$ 147,191		\$ (11,540)			\$ 344,195	

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

	Adopted Budget	Current Month			Year- to - Date		
		Prorated Budget	Actual		Prorated Budget	Actual	
		08/31/24	08/31/24	Variance	Thru 08/31/24	Thru 08/31/24	Variance
<i>Other Financing Sources/(Uses):</i>							
Assessments -Recreation Debt Service	\$ 560,250	\$ 46,725	\$ 49,100	\$ 2,375	\$ 513,525	\$ 540,095	\$ 26,570
Interest Income	\$ 1,000	\$ 83	\$ 1,306	\$ 1,222	\$ 917	\$ 16,829	\$ 15,912
Transfer In/(Out)- Capital Reserve	\$ (140,691)	\$ (11,734)	\$ -	\$ 11,734	\$ (140,691)	\$ (140,691)	\$ -
Interest Expense	\$ (77,750)	\$ (6,484)	\$ (6,479)	\$ 5	\$ (71,266)	\$ (71,271)	\$ (5)
Principal Expense	\$ (490,000)	\$ (40,866)	\$ (40,833)	\$ 33	\$ (449,134)	\$ (449,167)	\$ (33)
Total Other Financing Sources/(Uses)	\$ (147,191)	\$ (12,276)	\$ 3,093	\$ 15,369	\$ (146,649)	\$ (104,204)	\$ 42,445
Net Change in Fund Balance	\$ -	\$ (8,448)			\$ 239,991		
Fund Balance - Beginning	\$ -				\$ 639,515		
Fund Balance - Ending	\$ -				\$ 879,506		

Viera East
Community Development District
Restaurant- Hook and Eagle

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending August 31, 2024

	Adopted Budget	Prorated Budget Thru 08/31/24	Actual Thru 08/31/24	Variance
Revenues:				
Food Sales	\$ 334,093	\$ 306,252	\$ 417,947	\$ 111,695
Snack Sales	\$ 10,000	\$ 9,167	\$ 9,130	\$ (37)
Wine Sales	\$ 31,005	\$ 28,421	\$ 49,814	\$ 21,393
Beer Sales	\$ 179,140	\$ 164,212	\$ 162,243	\$ (1,969)
Beverage Sales	\$ 12,402	\$ 11,369	\$ 6,364	\$ (5,005)
Liquor Sales	\$ 92,220	\$ 84,535	\$ 134,403	\$ 49,868
Miscellaneous Income	\$ -	\$ -	\$ 493	\$ 493
Total Revenues	\$ 658,860	\$ 603,955	\$780,394	\$ 176,439
Expenditures:				
Restaurant Expenditures:				
Restaurant Manager Contract	\$ 65,000	\$ 59,583	\$ 10,833	\$ 48,750
Salaries	\$ 183,610	\$ 168,309	\$ 275,882	\$ (107,573)
Administrative Fee	\$ 8,034	\$ 7,365	\$ 6,877	\$ 488
FICA Expense	\$ 15,217	\$ 13,949	\$ 31,719	\$ (17,770)
Health Insurance	\$ 8,813	\$ 8,079	\$ 15,480	\$ (7,401)
Workers Compensation	\$ 2,336	\$ 2,141	\$ 4,397	\$ (2,255)
Unemployment	\$ 5,750	\$ 5,271	\$ 5,607	\$ (336)
Telephone	\$ 5,250	\$ 4,813	\$ 4,808	\$ 5
Utilities	\$ 10,000	\$ 9,167	\$ 8,041	\$ 1,125
Pest Control	\$ 1,200	\$ 1,100	\$ 666	\$ 434
Merchant Fees	\$ 27,500	\$ 25,208	\$ 23,201	\$ 2,007
Equipment Lease	\$ 1,500	\$ 1,375	\$ 1,087	\$ 288
Kitchen Equipment/Supplies	\$ 3,000	\$ 2,750	\$ 4,246	\$ (1,496)
Paper & Plastic Supplies	\$ 10,000	\$ 9,167	\$ 12,963	\$ (3,796)
Operating Supplies	\$ 25,000	\$ 22,917	\$ 18,529	\$ 4,388
First Aid	\$ 500	\$ 458	\$ -	\$ 458
Entertainment	\$ 14,400	\$ 13,200	\$ 585	\$ 12,615
Delivery/Gas	\$ 6,000	\$ 5,500	\$ 5,493	\$ 7
Dues & License	\$ 5,000	\$ 4,583	\$ 10,626	\$ (6,042)
Total Restaurant Expenditures	\$ 398,110	\$ 364,934	\$ 441,038	\$ (76,104)
Cost of Goods Sold:				
Food Cost	\$ 132,750	\$ 121,688	\$ 228,308	\$ (106,620)
Snack Cost	\$ 5,000	\$ 4,583	\$ 3,850	\$ 734
Beverage Cost	\$ 16,000	\$ 14,667	\$ 32,672	\$ (18,005)
Beer Cost	\$ 71,000	\$ 65,083	\$ 60,785	\$ 4,299
Wine Cost	\$ 5,000	\$ 4,583	\$ 6,118	\$ (1,535)
Liquor Cost	\$ 31,000	\$ 28,417	\$ 58,273	\$ (29,856)
Total Operations & Maintenance	\$ 260,750	\$ 239,021	\$ 390,005	\$ (150,984)
Total Expenditures	\$ 658,860	\$ 603,955	\$ 831,043	\$ (227,088)
Excess (Deficiency) of Revenues over Expen	\$ -		\$ (50,649)	
Other Financing Sources/(Uses):				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ -		\$ (50,649)	
Fund Balance - Beginning	\$ -		\$ -	
Fund Balance - Ending	\$ -		\$ (50,649)	

Viera East
Community Development District
Month to Month- General Fund

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Maintenance Assessments	\$ -	\$ 314,324	\$ 881,000	\$ 30,553	\$ 20,776	\$ 13,579	\$ 68,163	\$ 5,165	\$ 58,790	\$ 200	\$ -	\$ -	\$ 1,392,551
Golf Course Administrative Services	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ -	\$ 51,590
Donations for Park Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Income- Farmers Market	\$ -	\$ 3,326	\$ -	\$ -	\$ 215	\$ 325	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ 4,166
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 1
Total Revenues	\$ 4,690	\$ 322,340	\$ 885,690	\$ 35,243	\$ 25,681	\$ 18,594	\$ 72,853	\$ 10,156	\$ 63,480	\$ 4,890	\$ 4,690	\$ -	\$ 1,448,308

Expenditures:

General & Administrative:

Supervisors Fees	\$ 2,467	\$ 1,467	\$ 1,289	\$ 2,188	\$ 1,946	\$ 1,489	\$ 2,192	\$ 2,421	\$ 2,188	\$ 2,192	\$ 2,246	\$ -	\$ 22,083
Engineering Fees	\$ -	\$ 1,000	\$ -	\$ 9,800	\$ 4,200	\$ -	\$ -	\$ 1,850	\$ -	\$ -	\$ -	\$ -	\$ 16,850
Attorney's Fees	\$ 3,048	\$ 1,422	\$ 111	\$ -	\$ -	\$ 113	\$ -	\$ 1,361	\$ 396	\$ 179	\$ -	\$ -	\$ 6,629
Dissemination	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ -	\$ 917
Trustee Fees	\$ (3,030)	\$ 337	\$ 337	\$ 337	\$ 337	\$ 337	\$ 337	\$ 337	\$ 337	\$ 337	\$ 337	\$ -	\$ 337
Annual Audit	\$ 1,167	\$ 1,167	\$ 1,167	\$ 1,167	\$ 1,167	\$ 1,167	\$ 1,167	\$ 1,167	\$ 1,167	\$ 1,167	\$ 908	\$ -	\$ 12,574
Collection Agent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Management Fees	\$ 9,146	\$ 9,146	\$ 9,146	\$ 9,146	\$ 9,146	\$ 9,146	\$ 9,146	\$ 9,146	\$ 9,146	\$ 9,146	\$ 9,146	\$ -	\$ 100,608
Postage	\$ 1	\$ 151	\$ -	\$ 42	\$ 340	\$ 15	\$ 196	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 745
Printing & Binding	\$ 42	\$ 12	\$ -	\$ -	\$ -	\$ -	\$ 19	\$ 10	\$ 95	\$ 66	\$ 48	\$ -	\$ 291
Insurance- Liability	\$ 760	\$ 760	\$ 760	\$ 760	\$ 760	\$ 760	\$ 760	\$ 760	\$ 760	\$ 760	\$ 760	\$ -	\$ 8,361
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Current Charges	\$ 25	\$ 148	\$ 130	\$ 200	\$ 163	\$ 196	\$ 14	\$ 24	\$ 19	\$ 341	\$ 18	\$ -	\$ 1,278
Office Supplies	\$ 937	\$ -	\$ 62	\$ -	\$ -	\$ 62	\$ -	\$ 88	\$ -	\$ 478	\$ 111	\$ -	\$ 1,738
Dues & Licenses	\$ -	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Information Technology	\$ 376	\$ 472	\$ 376	\$ 376	\$ 376	\$ 376	\$ 376	\$ 376	\$ 376	\$ 376	\$ 376	\$ -	\$ 4,230
Total General & Administrative	\$ 15,022	\$ 16,340	\$ 13,461	\$ 24,098	\$ 18,518	\$ 13,743	\$ 14,288	\$ 17,623	\$ 14,566	\$ 15,125	\$ 14,032	\$ -	\$ 176,815

Operations & Maintenance

Operating Expenditures

Salaries	\$ 13,456	\$ 13,196	\$ 13,621	\$ 13,009	\$ 12,378	\$ 14,828	\$ 15,902	\$ 17,074	\$ 14,917	\$ 14,252	\$ 14,963	\$ -	\$ 157,596
Administration Fee	\$ 67	\$ 65	\$ 74	\$ 74	\$ 68	\$ 76	\$ 104	\$ 110	\$ 108	\$ 104	\$ 103	\$ -	\$ 952
FICA Expense	\$ 1,029	\$ 1,483	\$ 1,042	\$ 995	\$ 947	\$ 1,134	\$ 1,217	\$ 1,306	\$ 1,141	\$ 1,090	\$ 1,145	\$ -	\$ 12,530
Health Insurance	\$ 743	\$ 743	\$ 819	\$ 924	\$ 848	\$ 748	\$ 848	\$ 948	\$ (869)	\$ 108	\$ 108	\$ -	\$ 5,968
Workers Compensation	\$ 213	\$ 306	\$ 215	\$ 206	\$ 196	\$ 234	\$ 251	\$ 270	\$ 236	\$ 225	\$ 236	\$ -	\$ 2,588
Unemployment	\$ -	\$ -	\$ 189	\$ 263	\$ 52	\$ -	\$ 111	\$ 131	\$ 11	\$ -	\$ -	\$ -	\$ 756
Retirement Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Contractual	\$ 550	\$ 550	\$ 746	\$ 429	\$ 575	\$ 601	\$ 971	\$ (326)	\$ 611	\$ 611	\$ 611	\$ -	\$ 5,930
Marketing- Lifestyle/Amenities	\$ 7,816	\$ 4,893	\$ 6,358	\$ 5,346	\$ 11,158	\$ 7,370	\$ 7,959	\$ 12,151	\$ 5,507	\$ 3,925	\$ 6,069	\$ -	\$ 78,552
Uniforms	\$ 80	\$ 87	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 168
Subtotal Operating Expenditures	\$ 23,954	\$ 21,324	\$ 23,064	\$ 21,247	\$ 26,222	\$ 24,991	\$ 27,362	\$ 31,664	\$ 21,662	\$ 20,315	\$ 23,235	\$ -	\$ 265,040

Viera East
Community Development District
Month to Month- General Fund

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Maintenance Expenditures													
Canal Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lake Bank Restoration	\$ -	\$ -	\$ -	\$ 98,640	\$ 56,110	\$ -	\$ 102,410	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 257,160
Lake Bank Education Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Environmental Services	\$ -	\$ 497	\$ 267	\$ 178	\$ 40	\$ -	\$ 86	\$ 296	\$ -	\$ 146	\$ 354	\$ -	\$ 1,864
Water Management System	\$ 11,526	\$ 10,624	\$ 11,684	\$ 10,624	\$ 9,984	\$ 12,324	\$ 11,484	\$ 10,204	\$ 12,334	\$ 10,624	\$ 9,984	\$ -	\$ 121,391
Midge Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingencies	\$ 1,452	\$ -	\$ -	\$ 1,050	\$ -	\$ -	\$ 4,875	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 7,877
Fire Line Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ 500
Basin Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100	\$ -	\$ -	\$ 1,100
Subtotal Maintenance Expenditures	\$ 12,977	\$ 11,121	\$ 11,951	\$ 110,492	\$ 66,134	\$ 12,324	\$ 118,854	\$ 10,499	\$ 12,334	\$ 12,370	\$ 10,838	\$ -	\$ 389,892
Grounds Maintenance Expenditures													
Salaries	\$ 16,087	\$ 15,773	\$ 16,670	\$ 15,828	\$ 14,981	\$ 18,275	\$ 15,990	\$ 16,811	\$ 16,489	\$ 15,825	\$ 17,462	\$ -	\$ 180,190
Bonus Program	\$ -	\$ 41,823	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,823
Administrative Fees	\$ 161	\$ 156	\$ 178	\$ 178	\$ 92	\$ 184	\$ 171	\$ 185	\$ 178	\$ 178	\$ 171	\$ -	\$ 1,833
FICA	\$ 1,231	\$ 1,712	\$ 1,275	\$ 1,211	\$ 1,218	\$ 1,398	\$ 1,223	\$ 1,286	\$ 1,261	\$ 1,211	\$ 1,336	\$ -	\$ 14,362
Health Insurance	\$ 2,016	\$ 2,016	\$ 2,358	\$ 2,408	\$ 2,354	\$ 2,059	\$ 2,354	\$ 2,354	\$ 2,354	\$ 2,351	\$ 2,056	\$ -	\$ 24,680
Workers Compensation	\$ 254	\$ 353	\$ 263	\$ 250	\$ 237	\$ 289	\$ 253	\$ 265	\$ 261	\$ 250	\$ 276	\$ -	\$ 2,950
Unemployment	\$ -	\$ -	\$ 132	\$ 664	\$ 269	\$ 144	\$ 46	\$ 42	\$ 4	\$ -	\$ -	\$ -	\$ 1,301
Retirement Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 1,096	\$ 1,229	\$ 1,454	\$ 1,229	\$ 1,265	\$ 1,221	\$ 1,458	\$ 1,236	\$ 1,460	\$ 1,463	\$ 1,238	\$ -	\$ 14,349
Utilities	\$ 753	\$ 863	\$ 746	\$ 718	\$ 284	\$ 788	\$ 906	\$ 722	\$ 580	\$ 578	\$ -	\$ -	\$ 6,937
Property Appraiser	\$ -	\$ -	\$ 1,989	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,989
Insurance- Property	\$ 299	\$ 299	\$ 299	\$ 299	\$ 299	\$ 299	\$ 299	\$ 299	\$ 299	\$ 299	\$ 299	\$ -	\$ 3,293
Repairs	\$ 3,281	\$ 1,151	\$ 725	\$ 1,719	\$ 543	\$ 395	\$ 310	\$ 5,018	\$ 1,442	\$ 2,333	\$ 1,528	\$ -	\$ 18,445
Fuel	\$ 1,625	\$ 762	\$ 1,805	\$ 639	\$ 2,272	\$ 1,419	\$ 1,635	\$ 1,185	\$ 1,497	\$ 1,363	\$ 2,067	\$ -	\$ 16,269
Park Maintenance	\$ 1,800	\$ 1,800	\$ 1,800	\$ 2,954	\$ 1,800	\$ 1,800	\$ 4,408	\$ 2,363	\$ 2,398	\$ 2,084	\$ 3,963	\$ -	\$ 27,169
Sidewalk Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,712	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,712
Chemicals	\$ -	\$ 172	\$ -	\$ -	\$ -	\$ 577	\$ -	\$ -	\$ 855	\$ -	\$ -	\$ -	\$ 1,604
Contingencies	\$ 354	\$ 375	\$ 2,376	\$ -	\$ 2,537	\$ -	\$ 1,120	\$ 731	\$ 1,065	\$ 354	\$ -	\$ -	\$ 8,912
Refuse	\$ 375	\$ 750	\$ 750	\$ 1,125	\$ 1,225	\$ 1,700	\$ 850	\$ 850	\$ 425	\$ 850	\$ 850	\$ -	\$ 9,750
Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 170	\$ -	\$ 170
Uniforms	\$ 321	\$ 482	\$ 321	\$ 241	\$ 364	\$ 219	\$ 70	\$ 284	\$ 214	\$ 200	\$ 306	\$ -	\$ 3,022
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	\$ 2,298	\$ 2,298	\$ 2,298	\$ 2,298	\$ -	\$ 25,743
Park Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bay Hill Flow Way Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Grounds Maintenance Expenditu	\$ 31,951	\$ 73,627	\$ 35,952	\$ 32,503	\$ 32,779	\$ 33,066	\$ 47,615	\$ 35,929	\$ 33,080	\$ 31,636	\$ 34,020	\$ -	\$ 422,160
Total Operations & Maintenance	\$ 68,882	\$ 106,071	\$ 70,966	\$ 164,242	\$ 125,135	\$ 70,381	\$ 193,832	\$ 78,093	\$ 67,076	\$ 64,321	\$ 68,093	\$ -	\$ 1,077,091
Total Expenditures	\$ 83,904	\$ 122,411	\$ 84,427	\$ 188,340	\$ 143,653	\$ 84,124	\$ 208,120	\$ 95,716	\$ 81,642	\$ 79,446	\$ 82,124	\$ -	\$ 1,253,906
Excess (Deficiency) of Revenues over Expe	\$ (79,214)	\$ 199,929	\$ 801,263	\$ (153,097)	\$ (117,972)	\$ (65,530)	\$ (135,267)	\$ (85,560)	\$ (18,161)	\$ (74,555)	\$ (77,434)	\$ -	\$ 194,402
Other Financing Sources/Uses:													
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (96,816)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (96,816)
Total Other Financing Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (96,816)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (96,816)
Net Change in Fund Balance	\$ (79,214)	\$ 199,929	\$ 801,263	\$ (153,097)	\$ (117,972)	\$ (162,346)	\$ (135,267)	\$ (85,560)	\$ (18,161)	\$ (74,555)	\$ (77,434)	\$ -	\$ 97,586

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	4,826	3,712	4,012	3,679	-	43,103
Member Rounds	304	317	294	254	276	295	274	186	213	269	191	-	2,873
Comp Rounds	32	105	92	105	114	120	147	132	92	124	123	-	1,186
<i>Revenue per Round</i>													
Paid Rounds	\$35	\$55	\$48	\$48	\$51	\$51	\$45	\$40	\$38	\$35	\$37	\$0	\$44
Revenues:													
Greens Fees	\$ 120,432	\$ 135,971	\$ 151,691	\$ 160,657	\$ 228,212	\$ 257,913	\$ 225,803	\$ 191,981	\$ 141,357	\$ 140,738	\$ 134,308	\$ -	\$ 1,889,063
Gift Cards- Sales	\$ 404	\$ 119	\$ 7,071	\$ 2,228	\$ 831	\$ 190	\$ 190	\$ 219	\$ 656	\$ 261	\$ 190	\$ -	\$ 12,359
Gift Cards- Usage	\$ (1,507)	\$ (297)	\$ (415)	\$ (2,549)	\$ (1,422)	\$ (1,056)	\$ (1,548)	\$ (193)	\$ 1,485	\$ (389)	\$ 548	\$ -	\$ (7,342)
Season Advance/Trail Fees	\$ 12,545	\$ 14,300	\$ 12,058	\$ 11,040	\$ 9,672	\$ 8,675	\$ 8,675	\$ 8,165	\$ 8,019	\$ 7,833	\$ 8,109	\$ -	\$ 109,091
Associate Memberships	\$ 2,671	\$ 2,632	\$ 1,060	\$ 3,051	\$ 3,161	\$ 2,071	\$ 2,313	\$ 1,962	\$ 2,071	\$ 1,438	\$ 1,744	\$ -	\$ 24,174
Driving Range	\$ 6,379	\$ 5,479	\$ 6,785	\$ 7,132	\$ 10,848	\$ 11,353	\$ 9,501	\$ 8,685	\$ 7,488	\$ 7,061	\$ 7,526	\$ -	\$ 88,237
Golf Lessons	\$ -	\$ 210	\$ 600	\$ 960	\$ 830	\$ 1,170	\$ 1,350	\$ 1,410	\$ 2,840	\$ 2,930	\$ 1,420	\$ -	\$ 13,720
Merchandise Sales	\$ 9,027	\$ 10,121	\$ 12,471	\$ 8,859	\$ 13,275	\$ 16,818	\$ 14,700	\$ 18,220	\$ 11,372	\$ 10,701	\$ 11,702	\$ -	\$ 137,266
Assessments -Recreation Operating	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ -	\$ 16,719
Miscellaneous Income	\$ 239	\$ 1,181	\$ (862)	\$ (202)	\$ 134	\$ (791)	\$ 1,480	\$ (33)	\$ 3,015	\$ 443	\$ 1,762	\$ -	\$ 6,366
Total Revenues	\$ 151,709	\$ 171,236	\$ 191,979	\$ 192,695	\$ 267,062	\$ 297,864	\$ 263,984	\$ 231,935	\$ 179,824	\$ 172,537	\$ 168,829	\$ -	\$ 2,289,653
Expenditures:													
General Expenditures:													
Other Contractual Services	\$ 842	\$ 893	\$ 1,039	\$ 722	\$ 1,590	\$ 944	\$ 156	\$ 2,335	\$ 878	\$ 2,322	\$ 1,229	\$ -	\$ 12,952
Telephone	\$ 330	\$ 338	\$ 338	\$ 338	\$ 338	\$ 338	\$ 338	\$ 338	\$ 338	\$ 338	\$ 338	\$ -	\$ 3,711
Utilities	\$ 297	\$ 283	\$ 304	\$ 387	\$ 386	\$ 455	\$ 458	\$ 417	\$ 523	\$ 362	\$ -	\$ -	\$ 3,873
Repairs & Maintenance	\$ 275	\$ 275	\$ 1,381	\$ 275	\$ 550	\$ 275	\$ 275	\$ 450	\$ 275	\$ 722	\$ 1,260	\$ -	\$ 6,013
Bank Charges	\$ 3,448	\$ 4,128	\$ 4,196	\$ 5,337	\$ 5,597	\$ 7,416	\$ 8,119	\$ 6,959	\$ 6,110	\$ 4,873	\$ 5,312	\$ -	\$ 61,495
Office Supplies	\$ 161	\$ 84	\$ 294	\$ 186	\$ 48	\$ 198	\$ 1,088	\$ 67	\$ 63	\$ -	\$ 411	\$ -	\$ 2,600
Operating Supplies	\$ 1,050	\$ 626	\$ 583	\$ 804	\$ 612	\$ 617	\$ 773	\$ 619	\$ 619	\$ 773	\$ 643	\$ -	\$ 7,719
Dues, Licenses & Subscriptions	\$ 1,498	\$ 649	\$ 227	\$ 649	\$ 1,282	\$ 1,577	\$ 1,177	\$ 1,177	\$ 1,362	\$ 2,078	\$ 3,056	\$ -	\$ 14,729
Drug Testing- All departments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training, Education & Employee Relations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95	\$ -	\$ -	\$ -	\$ -	\$ 95
Contractual Security	\$ -	\$ 344	\$ 344	\$ -	\$ 344	\$ 1,061	\$ -	\$ -	\$ 351	\$ 351	\$ 351	\$ -	\$ 3,147
IT Services	\$ 95	\$ 325	\$ 190	\$ 475	\$ 57	\$ 95	\$ 95	\$ -	\$ -	\$ 405	\$ 155	\$ -	\$ 1,892
Subtotal General Expenditures	\$ 7,996	\$ 7,946	\$ 8,897	\$ 9,173	\$ 10,805	\$ 12,976	\$ 12,479	\$ 12,457	\$ 10,519	\$ 12,224	\$ 12,755	\$ -	\$ 118,226

Community Development District
Month to Month- Golf Course/Recreation

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<i>Administrative Expenditures:</i>													
Legal Fees	\$ -	\$ 563	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 563
Arbitrage	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 550
Dissemination	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 917
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ 500
Trustee Fees	\$ 342	\$ 342	\$ 342	\$ 342	\$ 342	\$ 336	\$ 341	\$ 341	\$ 341	\$ 341	\$ 341	\$ 341	\$ 3,748
Annual Audit	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 326	\$ -	\$ 4,492
Golf Course Administrative Services	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 51,590
Insurance	\$ 12,148	\$ 12,148	\$ 12,284	\$ 12,148	\$ 14,049	\$ 12,584	\$ 10,661	\$ 12,156	\$ 12,156	\$ 12,156	\$ 12,156	\$ 12,156	\$ 134,647
Property Taxes	\$ -	\$ 856	\$ 856	\$ 856	\$ 856	\$ 856	\$ 856	\$ 856	\$ 856	\$ 856	\$ 856	\$ 856	\$ 8,563
Subtotal Administrative Expenditures	\$ 17,730	\$ 19,148	\$ 18,722	\$ 18,586	\$ 20,487	\$ 19,017	\$ 17,098	\$ 18,593	\$ 18,593	\$ 19,093	\$ 18,502	\$ -	\$ 205,570
Total General & Administrative	\$ 25,726	\$ 27,094	\$ 27,618	\$ 27,759	\$ 31,292	\$ 31,993	\$ 29,578	\$ 31,051	\$ 29,113	\$ 31,317	\$ 31,257	\$ -	\$ 323,797
<i>Operations & Maintenance</i>													
Golf Operations Expenditures													
Salaries	\$ 22,543	\$ 24,181	\$ 23,578	\$ 23,093	\$ 24,604	\$ 31,620	\$ 27,634	\$ 29,349	\$ 27,731	\$ 27,325	\$ 28,873	\$ -	\$ 290,531
Administrative Fee	\$ 1,078	\$ 1,031	\$ 1,160	\$ 1,218	\$ 1,114	\$ 1,225	\$ 1,150	\$ 1,262	\$ 1,207	\$ 1,205	\$ 1,162	\$ -	\$ 12,813
FICA Expense	\$ 1,725	\$ 2,516	\$ 1,804	\$ 1,767	\$ 1,882	\$ 2,419	\$ 2,114	\$ 2,245	\$ 2,121	\$ 2,090	\$ 2,209	\$ -	\$ 22,892
Health Insurance	\$ 725	\$ 1,038	\$ (103)	\$ 458	\$ 784	\$ 687	\$ 784	\$ 784	\$ 784	\$ 811	\$ 2,014	\$ -	\$ 8,765
Workers Compensation	\$ 356	\$ 207	\$ 241	\$ 365	\$ 389	\$ 500	\$ 437	\$ 464	\$ 438	\$ 432	\$ 456	\$ -	\$ 4,283
Unemployment	\$ 441	\$ 580	\$ 522	\$ 816	\$ 692	\$ 901	\$ 788	\$ 769	\$ 651	\$ 583	\$ 508	\$ -	\$ 7,252
Golf Printing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 902	\$ 140	\$ 196	\$ -	\$ 682	\$ -	\$ 1,920
Utilities	\$ 1,594	\$ 2,038	\$ 1,519	\$ 1,534	\$ 1,534	\$ 1,573	\$ 1,646	\$ 2,091	\$ 1,555	\$ 748	\$ -	\$ -	\$ 15,831
Repairs	\$ 13	\$ 21	\$ 15	\$ 73	\$ -	\$ 400	\$ -	\$ 27	\$ -	\$ 2,398	\$ -	\$ -	\$ 2,948
Pest Control	\$ 95	\$ 95	\$ 95	\$ 95	\$ 95	\$ 95	\$ 95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 666
Supplies	\$ 1,266	\$ 77	\$ 2,662	\$ 1,463	\$ 3,173	\$ 1,773	\$ 1,810	\$ 960	\$ 503	\$ 219	\$ 29	\$ -	\$ 13,937
Uniforms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 99	\$ -	\$ 31	\$ -	\$ -	\$ 130
Training, Education & Employee Relations	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 320	\$ -	\$ -	\$ -	\$ -	\$ 920
Cart Lease	\$ 6,880	\$ 7,079	\$ 7,035	\$ 7,109	\$ 10,821	\$ 11,711	\$ 11,266	\$ 11,266	\$ 11,266	\$ 11,266	\$ 10,911	\$ -	\$ 106,612
Cart Maintenance	\$ -	\$ 62	\$ -	\$ 412	\$ 67	\$ 1,043	\$ 1,900	\$ -	\$ 2,622	\$ 1,836	\$ -	\$ -	\$ 7,943
Driving Range	\$ -	\$ 1,116	\$ 1,916	\$ -	\$ 613	\$ 233	\$ 1,349	\$ 233	\$ (87)	\$ 233	\$ -	\$ -	\$ 5,605
Subtotal Operating Expenditures	\$ 37,317	\$ 40,041	\$ 40,445	\$ 38,403	\$ 45,768	\$ 54,178	\$ 51,876	\$ 50,009	\$ 48,990	\$ 49,178	\$ 46,843	\$ -	\$ 503,048
Merchandise Sales:													
Cost of Goods Sold	\$ 10,641	\$ 10,625	\$ 12,389	\$ 2,066	\$ 7,198	\$ 10,814	\$ 11,408	\$ 6,832	\$ 7,717	\$ 9,461	\$ 6,274	\$ -	\$ 95,424
Subtotal Merchandise Sales	\$ 10,641	\$ 10,625	\$ 12,389	\$ 2,066	\$ 7,198	\$ 10,814	\$ 11,408	\$ 6,832	\$ 7,717	\$ 9,461	\$ 6,274	\$ -	\$ 95,424

Community Development District
Month to Month- Golf Course/Recreation

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Golf Course Maintenance Expenditures													
Salaries	\$ 35,382	\$ 37,186	\$ 37,408	\$ 37,047	\$ 32,492	\$ 37,228	\$ 32,460	\$ 35,374	\$ 33,848	\$ 35,598	\$ 38,000	\$ -	\$ 392,022
Administrative Fees	\$ 426	\$ 436	\$ 466	\$ 462	\$ 409	\$ 419	\$ 431	\$ 468	\$ 396	\$ 460	\$ 410	\$ -	\$ 4,782
FICA Expense	\$ 2,685	\$ 3,863	\$ 2,825	\$ 2,813	\$ 2,485	\$ 2,851	\$ 2,483	\$ 2,706	\$ 2,589	\$ 2,723	\$ 2,907	\$ -	\$ 30,932
Employee Insurance	\$ 2,485	\$ 2,448	\$ 3,739	\$ 3,978	\$ 3,584	\$ 3,143	\$ 2,828	\$ 2,918	\$ 2,966	\$ 2,963	\$ 2,611	\$ -	\$ 33,662
Workers Compensation	\$ 552	\$ 796	\$ 584	\$ 580	\$ 513	\$ 587	\$ 497	\$ 545	\$ 534	\$ 560	\$ 600	\$ -	\$ 6,346
Unemployment	\$ 116	\$ 166	\$ 549	\$ 1,309	\$ 757	\$ 295	\$ 138	\$ 183	\$ 163	\$ 168	\$ 137	\$ -	\$ 3,980
Utilities/Water	\$ 2,379	\$ 2,750	\$ 2,374	\$ 2,181	\$ 2,466	\$ 1,924	\$ 3,279	\$ 5,719	\$ 2,711	\$ 2,864	\$ -	\$ -	\$ 28,646
Repairs	\$ 5,396	\$ 5,455	\$ 3,889	\$ 1,797	\$ 1,871	\$ 2,830	\$ 5,344	\$ 2,593	\$ 3,435	\$ 1,182	\$ 4,968	\$ -	\$ 38,759
Restaurant Repairs	\$ 665	\$ 1,297	\$ 219	\$ 2,458	\$ 30	\$ 38	\$ 1,768	\$ 639	\$ 27	\$ 508	\$ 206	\$ -	\$ 7,856
Fuel & Oil	\$ 3,653	\$ 1,547	\$ 3,665	\$ 1,298	\$ 3,756	\$ 2,880	\$ 3,321	\$ 2,420	\$ 3,039	\$ 2,768	\$ 3,844	\$ -	\$ 32,191
Pest Control	\$ 160	\$ 160	\$ 160	\$ 160	\$ 160	\$ 160	\$ 181	\$ 371	\$ 371	\$ 371	\$ 371	\$ -	\$ 2,624
Irrigation/Drainage	\$ 1,036	\$ 3,927	\$ 92	\$ 520	\$ -	\$ 614	\$ 699	\$ 358	\$ 460	\$ 2,576	\$ -	\$ -	\$ 10,282
Sand and Topsoil	\$ -	\$ 1,114	\$ 1,081	\$ 1,246	\$ 1,247	\$ 1,098	\$ 1,244	\$ -	\$ 1,089	\$ 1,155	\$ 2,230	\$ -	\$ 11,504
Flower/Mulch	\$ -	\$ 744	\$ 744	\$ 104	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,592
Fertilizer	\$ 12,553	\$ 9,906	\$ 10,157	\$ 9,800	\$ 13,102	\$ 10,736	\$ 22,337	\$ 20,698	\$ 16,839	\$ 17,150	\$ 10,521	\$ -	\$ 153,800
Seed/Sod	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trash Removal	\$ 219	\$ -	\$ 219	\$ 219	\$ 439	\$ 219	\$ -	\$ 219	\$ 219	\$ 658	\$ -	\$ -	\$ 2,414
Contingency	\$ -	\$ 20	\$ 200	\$ -	\$ 2,283	\$ 3,696	\$ -	\$ 277	\$ 87	\$ -	\$ -	\$ -	\$ 6,563
First Aid	\$ -	\$ 35	\$ -	\$ -	\$ -	\$ 28	\$ -	\$ 66	\$ -	\$ 130	\$ -	\$ -	\$ 259
Operating Supplies	\$ 317	\$ 997	\$ 141	\$ -	\$ 988	\$ 1,998	\$ -	\$ 614	\$ 2,302	\$ 773	\$ 528	\$ -	\$ 8,658
Training	\$ -	\$ 419	\$ -	\$ -	\$ 272	\$ 740	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,432
Janitorial Supplies	\$ -	\$ 114	\$ -	\$ 46	\$ -	\$ -	\$ -	\$ 20	\$ 27	\$ -	\$ -	\$ -	\$ 207
Janitorial Services	\$ 2,593	\$ 2,593	\$ 2,593	\$ 2,749	\$ 2,749	\$ 2,749	\$ 2,749	\$ 2,749	\$ 2,749	\$ 435	\$ 1,460	\$ -	\$ 26,168
Soil & Water Testing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uniforms	\$ 775	\$ 1,082	\$ 836	\$ 837	\$ 863	\$ 528	\$ 644	\$ 636	\$ 752	\$ 931	\$ 1,249	\$ -	\$ 9,134
Equipment Rental	\$ 40	\$ 39	\$ 40	\$ 40	\$ 38	\$ -	\$ 40	\$ 40	\$ 2,539	\$ 2,541	\$ 1,300	\$ -	\$ 6,657
Equipment Lease	\$ 17,567	\$ 17,567	\$ 17,806	\$ 17,893	\$ 19,671	\$ 16,855	\$ 17,259	\$ 17,096	\$ 18,418	\$ 17,935	\$ 24,654	\$ -	\$ 202,720
Subtotal Golf Course Maintenance Expen	\$ 88,997	\$ 94,662	\$ 89,788	\$ 87,536	\$ 90,174	\$ 91,615	\$ 97,704	\$ 96,709	\$ 95,561	\$ 94,449	\$ 95,995	\$ -	\$ 1,023,189
Total Operations & Maintenance	\$ 136,955	\$ 145,328	\$ 142,622	\$ 128,005	\$ 143,140	\$ 156,607	\$ 160,989	\$ 153,549	\$ 152,268	\$ 153,087	\$ 149,112	\$ -	\$ 1,621,661
Total Expenditures	\$ 162,681	\$ 172,421	\$ 170,240	\$ 155,763	\$ 174,432	\$ 188,601	\$ 190,566	\$ 184,600	\$ 181,380	\$ 184,405	\$ 180,369	\$ -	\$ 1,945,458
Excess (Deficiency) of Revenues over Expenditures	\$ (10,971)	\$ (1,185)	\$ 21,739	\$ 36,932	\$ 92,630	\$ 109,263	\$ 73,417	\$ 47,336	\$ (1,556)	\$ (11,868)	\$ (11,540)	\$ -	\$ 344,195
Other Financing Sources/Uses:													
Assessments -Recreation Debt Service	\$ 49,100	\$ 49,100	\$ 49,100	\$ 49,100	\$ 49,100	\$ 49,100	\$ 49,100	\$ 49,100	\$ 49,100	\$ 49,100	\$ 49,100	\$ -	\$ 540,095
Interest Income	\$ 1,260	\$ 1,387	\$ 1,259	\$ 1,299	\$ 1,294	\$ 2,920	\$ 1,305	\$ 2,244	\$ 1,295	\$ 1,259	\$ 1,306	\$ -	\$ 16,829
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)	\$ (6,479)	\$ (6,479)	\$ (6,479)	\$ (6,479)	\$ -	\$ (71,271)
Principal Expense	\$ (40,833)	\$ (40,833)	\$ (40,833)	\$ (40,833)	\$ (40,833)	\$ (40,833)	\$ (40,833)	\$ (40,833)	\$ (40,833)	\$ (40,833)	\$ (40,833)	\$ -	\$ (449,167)
Total Other Financing Sources/Uses	\$ 3,048	\$ 3,174	\$ 3,046	\$ 3,087	\$ 3,081	\$ (135,984)	\$ 3,092	\$ 4,031	\$ 3,082	\$ 3,046	\$ 3,093	\$ -	\$ (104,204)
Net Change in Fund Balance	\$ (7,924)	\$ 1,989	\$ 24,785	\$ 40,018	\$ 95,710	\$ (26,721)	\$ 76,510	\$ 51,367	\$ 1,526	\$ (8,822)	\$ (8,448)	\$ -	\$ 239,991

Viera East
Community Development District
Month to Month- Restaurant

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Food Sales	\$ 30,168	\$ 27,007	\$ 35,142	\$ 39,160	\$ 43,782	\$ 49,028	\$ 44,444	\$ 40,297	\$ 38,643	\$ 34,337	\$ 35,940	\$ -	\$ 417,947
Snack Sales	\$ 765	\$ 637	\$ 569	\$ 544	\$ 857	\$ 881	\$ 759	\$ 1,049	\$ 1,067	\$ 1,091	\$ 912	\$ -	\$ 9,130
Beverage Sales	\$ 4,267	\$ 4,159	\$ 4,058	\$ 3,505	\$ 4,970	\$ 6,081	\$ 5,015	\$ 5,073	\$ 4,234	\$ 4,432	\$ 4,021	\$ -	\$ 49,814
Beer Sales	\$ 9,430	\$ 12,331	\$ 8,850	\$ 10,669	\$ 13,869	\$ 16,435	\$ 16,666	\$ 21,153	\$ 18,395	\$ 17,355	\$ 17,090	\$ -	\$ 162,243
Wine Sales	\$ 455	\$ 414	\$ 433	\$ 662	\$ 693	\$ 518	\$ 503	\$ 713	\$ 630	\$ 465	\$ 879	\$ -	\$ 6,364
Liquor Sales	\$ 8,660	\$ 9,485	\$ 11,600	\$ 11,405	\$ 14,104	\$ 14,353	\$ 13,162	\$ 12,960	\$ 13,016	\$ 10,807	\$ 14,851	\$ -	\$ 134,403
Miscellaneous Income	\$ -	\$ -	\$ -	\$ -	\$ 426	\$ -	\$ 67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 493
Total Revenues	\$ 53,743	\$ 54,032	\$ 60,652	\$ 65,943	\$ 78,701	\$ 87,296	\$ 80,615	\$ 81,246	\$ 75,985	\$ 68,487	\$ 73,693	\$ -	\$ 780,394
Expenditures:													
Restaurant Expenditures													
Restaurant Manager Contract	\$ 5,417	\$ 5,417	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,833
Salaries	\$ 22,639	\$ 21,848	\$ 23,291	\$ 24,997	\$ 24,362	\$ 30,575	\$ 24,419	\$ 24,730	\$ 25,062	\$ 26,267	\$ 27,691	\$ -	\$ 275,882
Administrative Fee	\$ 564	\$ 488	\$ 560	\$ 616	\$ 492	\$ 596	\$ 557	\$ 675	\$ 759	\$ 808	\$ 762	\$ -	\$ 6,877
FICA Expense	\$ 2,334	\$ 2,783	\$ 2,424	\$ 2,837	\$ 2,849	\$ 3,560	\$ 2,913	\$ 2,962	\$ 2,946	\$ 2,965	\$ 3,146	\$ -	\$ 31,719
Health Insurance	\$ 783	\$ 821	\$ 964	\$ 1,134	\$ 937	\$ 1,788	\$ 2,157	\$ 2,157	\$ 1,867	\$ 1,522	\$ 1,350	\$ -	\$ 15,480
Workers Compensation	\$ 357	\$ 449	\$ 500	\$ 209	\$ 378	\$ 481	\$ 386	\$ 390	\$ 396	\$ 414	\$ 438	\$ -	\$ 4,397
Unemployment	\$ 279	\$ 260	\$ 631	\$ 1,272	\$ 811	\$ 662	\$ 335	\$ 219	\$ 269	\$ 356	\$ 513	\$ -	\$ 5,607
Telephone	\$ 1,256	\$ 343	\$ 395	\$ 395	\$ 395	\$ 404	\$ 404	\$ 404	\$ 404	\$ 404	\$ -	\$ -	\$ 4,808
Utilities	\$ 1,066	\$ 1,032	\$ 770	\$ 747	\$ 821	\$ 1,456	\$ 282	\$ 847	\$ 835	\$ 184	\$ -	\$ -	\$ 8,041
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	\$ 2,459	\$ 2,316	\$ 1,803	\$ 2,184	\$ -	\$ 23,201
Equipment Lease	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ -	\$ 130	\$ 130	\$ 130	\$ 139	\$ 143	\$ -	\$ 1,087
Kitchen Equipment/Supplies	\$ -	\$ 247	\$ 331	\$ 845	\$ 1,218	\$ 656	\$ 97	\$ 67	\$ 655	\$ 15	\$ 113	\$ -	\$ 4,246
Paper & Plastic Supplies	\$ 2,106	\$ 798	\$ 1,932	\$ 797	\$ 1,680	\$ 1,199	\$ 1,311	\$ 507	\$ 680	\$ 1,007	\$ 945	\$ -	\$ 12,963
Operating Supplies	\$ 622	\$ 1,777	\$ 927	\$ 460	\$ 1,236	\$ 1,931	\$ 2,388	\$ 2,222	\$ 1,765	\$ 2,564	\$ 2,638	\$ -	\$ 18,529
First Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Entertainment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 435	\$ 150	\$ -	\$ -	\$ 585
Delivery/Gas	\$ 527	\$ 519	\$ 574	\$ 641	\$ 558	\$ 556	\$ 542	\$ 121	\$ 271	\$ 818	\$ 365	\$ -	\$ 5,493
Dues & License	\$ 950	\$ 566	\$ 2,351	\$ 565	\$ 684	\$ 569	\$ 2,662	\$ 1,084	\$ 54	\$ 569	\$ 569	\$ -	\$ 10,626
Total Restaurant Expenditures	\$ 40,815	\$ 39,091	\$ 37,778	\$ 37,534	\$ 38,904	\$ 47,130	\$ 41,122	\$ 38,974	\$ 38,844	\$ 39,987	\$ 40,858	\$ -	\$ 441,038
Cost of Goods Sold:													
Food Cost ⁽¹⁾	\$ 10,424	\$ 12,333	\$ 13,556	\$ 15,337	\$ 16,666	\$ 56,164	\$ 24,675	\$ 21,370	\$ 20,773	\$ 24,234	\$ 12,776	\$ -	\$ 228,308
Snack Cost	\$ 169	\$ 197	\$ 219	\$ 215	\$ 346	\$ 1,617	\$ 293	\$ 665	\$ 267	\$ 10	\$ (148)	\$ -	\$ 3,850
Beverage Cost	\$ 1,846	\$ 2,010	\$ 2,492	\$ 2,369	\$ 2,176	\$ 7,200	\$ 1,735	\$ 5,185	\$ 2,358	\$ 3,903	\$ 1,397	\$ -	\$ 32,672
Beer Cost	\$ 3,781	\$ 4,745	\$ 4,212	\$ 5,117	\$ 5,006	\$ 16,036	\$ 6,894	\$ 5,418	\$ 3,819	\$ 5,898	\$ (141)	\$ -	\$ 60,785
Wine Cost	\$ 294	\$ 295	\$ 362	\$ 396	\$ 567	\$ 1,557	\$ 480	\$ 315	\$ 325	\$ 945	\$ 581	\$ -	\$ 6,118
Liquor Cost	\$ 3,959	\$ 3,941	\$ 4,130	\$ 5,063	\$ 5,437	\$ 12,833	\$ 3,453	\$ 3,108	\$ 6,652	\$ 7,774	\$ 1,922	\$ -	\$ 58,273
Total Cost of Goods Sold	\$ 20,474	\$ 23,521	\$ 24,972	\$ 28,496	\$ 30,199	\$ 95,407	\$ 37,529	\$ 36,061	\$ 34,194	\$ 42,765	\$ 16,387	\$ -	\$ 390,005
Total Expenditures	\$ 61,290	\$ 62,613	\$ 62,750	\$ 66,030	\$ 69,102	\$ 142,537	\$ 78,651	\$ 75,036	\$ 73,037	\$ 82,752	\$ 57,245	\$ -	\$ 831,043
Excess (Deficiency) of Revenues over Expen	\$ (7,546)	\$ (8,581)	\$ (2,098)	\$ (87)	\$ 9,598	\$ (55,241)	\$ 1,964	\$ 6,210	\$ 2,947	\$ (14,265)	\$ 16,448	\$ -	\$ (50,649)
Other Financing Sources/Uses:													
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (7,546)	\$ (8,581)	\$ (2,098)	\$ (87)	\$ 9,598	\$ (55,241)	\$ 1,964	\$ 6,210	\$ 2,947	\$ (14,265)	\$ 16,448	\$ -	\$ (50,649)

⁽¹⁾ March amount includes an inventory adjustment correction from the prior year.

Viera East
Community Development District
Month to Month- Pro Shop

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Merchandise Sales	\$ 9,027	\$ 10,121	\$ 12,471	\$ 8,859	\$ 13,275	\$ 16,818	\$ 14,700	\$ 18,220	\$ 11,372	\$ 10,701	\$ 11,702	\$ -	\$ 137,266
Total Revenues	\$ 9,027	\$10,121	\$12,471	\$ 8,859	\$13,275	\$16,818	\$14,700	\$18,220	\$11,372	\$10,701	\$11,702	\$ -	\$ 137,266
Expenditures:													
Cost of Goods Sold	\$ 10,641	\$ 10,625	\$ 12,389	\$ 2,066	\$ 7,198	\$ 10,814	\$ 11,408	\$ 6,832	\$ 7,717	\$ 9,461	\$ 6,274	\$ -	\$ 95,424
Total Expenditures	\$ 10,641	\$10,625	\$12,389	\$ 2,066	\$ 7,198	\$10,814	\$11,408	\$ 6,832	\$ 7,717	\$ 9,461	\$ 6,274	\$ -	\$ 95,424
Operating Income/ (Loss)	\$ (1,614)	\$ (504)	\$ 83	\$ 6,793	\$ 6,077	\$ 6,004	\$ 3,292	\$ 11,388	\$ 3,655	\$ 1,240	\$ 5,429	\$ -	\$ 41,842

Viera East
Community Development District
Marketing Breakdown

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Marketing & Lifestyle Management	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,000	\$ 2,600	\$ -	\$ 27,000
Entertainment	\$ 1,350	\$ 1,950	\$ 1,950	\$ 2,050	\$ 7,475	\$ 3,050	\$ 4,200	\$ 2,700	\$ 2,735	\$ 50	\$ 2,600	\$ -	\$ 30,110
Ads	\$ 2,360	\$ 505	\$ 1,824	\$ 764	\$ 1,033	\$ 1,517	\$ 764	\$ 2,362	\$ -	\$ 1,875	\$ -	\$ -	\$ 13,004
Supplies	\$ 1,706	\$ 38	\$ 184	\$ 133	\$ 250	\$ 203	\$ 395	\$ 4,489	\$ 172	\$ -	\$ 869	\$ -	\$ 8,438
Total Marketing Expense	\$ 7,816	\$ 4,893	\$ 6,358	\$ 5,346	\$ 11,158	\$ 7,370	\$ 7,959	\$ 12,151	\$ 5,507	\$ 3,925	\$ 6,069	\$ -	\$ 78,552

Viera East
Community Development District
Long Term Debt Report

Series 2012 Special Assessment Revenue Bonds	
Interest Rate:	2.5% to 5%
Maturity Date:	5/1/2026
Optional Redemption Date:	On or After 5/1/2022
Reserve Fund Definition:	50% Max Annual Dept
Reserve Fund Requirement:	\$279,239
Reserve Fund Balance:	\$286,395
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)
Less: May 1, 2024 Principal	(\$490,000)
Current Bonds Outstanding	\$1,060,000

Series 2020 Special Assessment Revenue Bonds	
Interest Rate:	2% to 2.75%
Maturity Date:	5/1/1938
Optional Redemption Date:	On or After 5/1/2030
Reserve Fund Definition:	50% Max Annual Dept
Reserve Fund Requirement:	\$234,591
Reserve Fund Balance:	\$239,842
Bonds outstanding - 7/10/20	\$7,685,000
Less: May 1, 2023 Principal	(\$470,000)
Less: May 1, 2024 Principal	(\$490,000)
Current Bonds Outstanding	\$6,725,000

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

	Actuals			Year to Date		
	8/31/23	08/31/24	Variance	8/31/23	08/31/24	Variance
<i>Revenues:</i>						
Greens Fees	\$ 100,340	\$ 134,308	\$ 33,968	\$ 1,759,078	\$ 1,889,063	\$ 129,985
Gift Cards - Sales	\$ 190	\$ 190	\$ -	\$ 23,297	\$ 12,359	\$ (10,938)
Gift Cards - Usage	\$ (779)	\$ 548	\$ 1,327	\$ (17,071)	\$ (7,342)	\$ 9,729
Season Advance/Trail Fees	\$ 11,568	\$ 8,109	\$ (3,459)	\$ 124,094	\$ 109,091	\$ (15,003)
Associate Memberships	\$ 1,185	\$ 1,744	\$ 559	\$ 21,804	\$ 24,174	\$ 2,370
Driving Range	\$ 5,704	\$ 7,526	\$ 1,821	\$ 92,018	\$ 88,237	\$ (3,782)
Golf Lessons	\$ 255	\$ 1,420	\$ 1,165	\$ 3,865	\$ 13,720	\$ 9,855
Merchandise Sales	\$ 8,403	\$ 11,702	\$ 3,299	\$ 120,305	\$ 137,266	\$ 16,961
Special Assessments - Operatic	\$ 1,519	\$ 1,520	\$ 1	\$ 16,712	\$ 16,719	\$ 7
Miscellaneous Income	\$ (743)	\$ 1,762	\$ 2,504	\$ 44,831	\$ 6,366	\$ (38,465)
Total Revenues	\$ 127,643	\$ 168,829	\$ 41,186	\$ 2,188,934	\$ 2,289,653	\$ 100,720
<i>Expenditures:</i>						
General Expenditures	\$ 11,691	\$ 12,755	\$ 1,064	\$ 127,221	\$ 118,226	\$ (8,994)
Administrative	\$ 14,823	\$ 18,502	\$ 3,680	\$ 165,580	\$ 205,570	\$ 39,991
Golf Operations	\$ 37,769	\$ 46,843	\$ 9,075	\$ 427,157	\$ 503,048	\$ 75,891
Merchandise Sales	\$ 8,020	\$ 6,274	\$ (1,746)	\$ 111,199	\$ 95,424	\$ (15,775)
Golf Course Maintenance	\$ 99,044	\$ 95,995	\$ (3,049)	\$ 1,015,546	\$ 1,023,189	\$ 7,643
Total Expenditures	\$ 171,347	\$ 180,369	\$ 9,023	\$ 1,846,702	\$ 1,945,458	\$ 98,756
Operating Income/(Loss)	\$ (43,704)	\$ (11,540)	\$ 32,164	\$ 342,231	\$ 344,195	\$ 1,964

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

	Actuals			Year to Date		
	8/31/23	08/31/24	Variance	8/31/23	08/31/24	Variance
<i>Revenues:</i>						
Food Sales	\$ 32,562	\$ 35,940	\$ 3,378	\$ 335,551	\$ 417,947	\$ 82,396
Snack Sales	\$ 1,004	\$ 912	\$ (92)	\$ 7,981	\$ 9,130	\$ 1,149
Beverage Sales	\$ 3,823	\$ 4,021	\$ 199	\$ 43,229	\$ 49,814	\$ 6,585
Beer Sales	\$ 10,248	\$ 17,090	\$ 6,842	\$ 154,204	\$ 162,243	\$ 8,038
Wine Sales	\$ 352	\$ 879	\$ 527	\$ 5,445	\$ 6,364	\$ 919
Liquor Sales	\$ 7,649	\$ 14,851	\$ 7,202	\$ 105,791	\$ 134,403	\$ 28,613
Miscellaneous Income	\$ -	\$ -	\$ -	\$ -	\$ 493	\$ 493
Total Revenues	\$ 55,637	\$ 73,693	\$ 18,056	\$652,201	\$780,394	\$128,193
<i>Expenditures:</i>						
General Expenditures	\$ 32,261	\$ 40,858	\$ 8,597	\$ 381,341	\$ 441,038	\$ 59,698
Cost of Goods Sold	\$ 16,245	\$ 16,387	\$ 142	\$ 278,785	\$ 390,005	\$ 111,220
Total Expenditures	\$ 48,506	\$ 57,245	\$ 8,739	\$660,125	\$831,043	\$170,918
Operating Income/(Loss)	\$ 7,131	\$ 16,448	\$ 9,317	\$ (7,924)	\$ (50,649)	\$ (42,725)

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

52.77% 22.14% 25.09% 100.00%

Date	Distribution	Gross Amount	Discount/Penalty	Commission	Interest	Net Receipts	2020 Debt			Total
							O&M Portion	Recreation	Service	
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	\$2,658.34	\$1,115.20	\$1,263.88	\$5,037.42
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	\$26,525.82	(\$268.97)	(\$525.23)	\$0.00	\$25,731.62	\$13,579.10	\$5,696.52	\$6,456.00	\$25,731.62
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	\$110.28	\$439.52
05/09/24	2024-11	\$9,785.53	\$0.00	(\$199.76)	\$202.25	\$9,788.02	\$5,165.34	\$2,166.89	\$2,455.79	\$9,788.02
06/09/24	2024-12	\$69,975.81	\$0.00	(\$1,441.50)	\$2,099.31	\$70,633.62	\$37,274.78	\$15,637.03	\$17,721.81	\$70,633.62
06/13/24	2024-13	\$40,391.34	\$0.00	(\$832.06)	\$1,211.77	\$40,771.05	\$21,515.70	\$9,025.99	\$10,229.36	\$40,771.05
07/10/24	2024-14	\$0.00	\$0.00	\$0.00	\$379.58	\$379.58	\$200.31	\$84.03	\$95.24	\$379.58
TOTAL		\$2,782,559.79	\$ (99,373.08)	\$(53,750.18)	\$ 9,369.85	\$ 2,638,806.38	\$ 1,392,550.99	\$ 584,184.99	\$ 662,070.40	\$ 2,638,806.38

101%	Net Percent Collected
0	Balance Remaining to Collect

