

***Viera East  
Community Development District***

***Agenda***

***December 19, 2024***

# AGENDA

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

December 12, 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, December 19, 2024, at 6:30 p.m. at the Faith Viera Lutheran Church, 5550 Faith Drive, Viera, FL.**

1. Roll Call
2. Pledge of Allegiance
3. Public Comment Period
4. Approval of Minutes of the November 21, 2024 Board of Supervisors Meetings
5. New Business
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, November 21, 2024** at 6:30 p.m. at Faith Lutheran Church, 5550 Faith Drive, Viera, Florida.

Present and constituting a quorum were:

Rob Dale	Chairman ( <i>Before Election of Officers</i> )
	Vice Chair ( <i>After Election of Officers</i> )
Jennifer DeVries	Vice Chair ( <i>Before Election of Officers</i> )
	Chair ( <i>After Election of Officers</i> )
Ron Rysztogi	Assistant Secretary
Bill Macheras	Assistant Secy ( <i>Before Election of Officers</i> )
	Treasurer ( <i>After Election of Officers</i> )
Denise Yelvington	Assistant Secretary

Also present were:

Jason Showe	District Manager
Jeremy LeBrun	GMS
Jim Moller	Golf Maintenance Superintendent
George Kenny	Resident

**FIRST ORDER OF BUSINESS**

**Roll Call**

Mr. Showe called the meeting to order at 6:30 p.m. All Supervisors were present.

**SECOND ORDER OF BUSINESS**

**Pledge of Allegiance**

The Pledge of Allegiance was recited.

**THIRD ORDER OF BUSINESS**

**Public Comment Period**

Mr. Showe: We received a *Request to Speak Form* from Mr. Kenney. We would ask that you just please state your name and address and keep your comments to three minutes.

Mr. Kenney: My name is Mr. George Kenney and I live at 843 Villa Drive in Suntree. Do you want a description? I'm a bicycle rider.

Mr. Showe: Whatever you want to do.

Mr. Moller: Actually, I'll interject real quick. I gave everybody a report of Mr. Kenney's comments tonight. Basically, it's regarding a path at Woodside Park.

Mr. Kenney: I'm a bicycle rider and I ride a route that goes to two trails, up this way and there is one trail over by the dog park by the Fire Department. I ride that for 13 miles, probably 100 times a year for the past seven years. About two weeks ago, I was over by the dog trail and came head-to-head with a golf cart. I was telling the guy that he was not supposed to be there and he said that he could. So, I looked into it and yes, they can be in there. I'm requesting that *No Motorized Vehicle* signs, be placed on the dog park trail, as there were *No Motorized Vehicle* signs on the two trails up here, including golf courts. They have posts in there so carts cannot get by. Part of the reason is the safety issue. At least once a year, I come head-to-head, mostly with maintenance vehicles. When the sidewalk comes up to there, there is a deep ditch down, sometimes almost a foot deep, so I can't go off of the trail and golf carts come at me at high speed. Usually, we miss each other by about 10 feet. The trails over here, have metal posts, so you can't get in. They have signs saying that golf carts are not permitted. They have mirrors where the turns are. The two trails that are up here, have a visibility of about 100 to 200 feet, which is good. However, the trail by the dog park, you are lucky to have 50 feet visibility. It's always twisting and turning. The bushes come in very tight and it is very difficult to see. When I'm riding my bike, I have a flashing light on the front of it. Your maintenance vehicle is green, which blends in the trees. I requested a couple of times, that they have a light on it, as there is no light. I'm doing about 6 to 7 Miles per Hour (mph) and I'm assuming he's going about twice as fast. I have a lot more details about it in my report and a couple of pictures. In fact, the first page, shows the fellow that I met about a week or two ago, that was coming down. You can see where it is difficult to pass. When I'm meeting up with the maintenance vehicle, he stays on the sidewalk and I have to take my bicycle and walk off of the sidewalk and through the bushes, to get by. The first picture on Page 1, is the person that told me that they can drive their golf cart on it. The next page is the motorized vehicle. We're missing each other by maybe 10 or 15 feet at the most and at speeds we're going, it's less than a second. I'm requesting that the signs you have in the other two paths, be put up on these trails, along with the metal post to keep people out.

Most of the other information is pretty well documented. Thank you for your time. Are there any questions?

Mr. Dale: Thanks for your comments. Are there any questions by Board Members?

Mr. Moller: I have a couple of points.

Mr. Dale: What I do want to remind everyone, because we are still in our meeting, generally with public comments, there is no response, but I do want to share with Mr. Kenney, that its nothing personal. That's just the Board policy, but it does not mean that we will not discuss your issue during the meeting, but since we have limited attendance at this meeting, we can give you a response.

Mr. Moller: Basically, I had included in my General Manager report, correspondence that we received by email. I did order some emergency flashers for the CDD maintenance cars, to use when they are going through trails and whatnot. It's good to have that little identification light, so they are seen. I have asked the guys to drive with their headlights on as well. That's pretty much where I'm at so far.

Mr. Dale: I'll tell you what, given that I suspect that this is more than a two-or three-minute conversation, I recommend that we come back to this later in the agenda. I personally have a couple comments on this.

Mr. Macheras: I have a clarification. You said that you researched and found out that they were allowed on the trail?

Mr. Kenney: That is what I was told.

Mr. Macheras: I'm trying to see where that came from.

Mr. Dale: All sidewalks and cart paths in Viera, are authorized to be on cart paths. I know what you're talking about. You're talking about the cut through, in the area that is over by the Villages of Viera East. That is a separate issue that this Board addressed a few years ago. We looked at it as a cut through area, but I think there is going to be more discussion on this.

Mr. Kenney: My other issue is, you have two of them over here, so let's make the third one the same way. Thank you.

Mr. Dale: We appreciate your comments.

Ms. DeVries: Yes, thank you for coming.

**Organizational Matters (Item 5)**

Mr. Dale: All right, let's move on to the organizational issues.

Mr. Showe: Yeah, I'd like to reorder these agenda items, so that you guys are official before you vote on anything. We conducted a General Election, in which Mr. Macheras, Ms. Yelvington and Mr. Dale, were re-elected through the General Election process. So, we need to complete new oaths for all three of you. What we typically do, is I will read the oath on record and then you can affirm it. Then you just need to print your name and sign it and I'll notarize it and we'll keep that for our records.

**A. Administration of Oath of Office to Newly Elected Supervisors**

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

Mr. Showe: Welcome back.

Mr. Dale: I'm glad to be back. I'm looking forward to a good four years.

Mr. Showe: I won't go through all of the new stuff like we normally do, but at the beginning of the year, we will have a refresher on all the ethics and everything else. I do want to remind everyone, since you were on the Board earlier this year, you are required to take that four-hour ethics training. That needs to be done by December 31<sup>st</sup>. So, if you haven't done that yet, let me know and I can send you the links. But you will be required to check that box off when you fill out your Form 1 in 2025.

Mr. Dale: Do you get a report on that?

Mr. Showe: No, it is a self-reported box that you check. Now, we do get a report showing if you completed your Form 1 or did not complete it. But when you take that ethics training, it's self-reported. You will not receive a certificate. I don't even know that you log in. Most of it is just a video that you watch or an audio.

**B. Consideration of Resolution 2025-01 Electing Officers**

Mr. Showe: With every General Election, you are required to do an election of officers every time there is an election. So, we set this up, in accordance with what the Board discussed at the workshop and put it in draft form, which is Resolution 2025-01. It identifies Ms. DeVries as Chairperson; Mr. Dale as Vice Chair; Mr. George Flint as Secretary; Ms. Yelvington, Mr. Ron Rysztoigi and myself as Assistant Secretaries; Bill as Treasurer and myself, Ron, Mr. Jim Moller



and Mr. Darrin Mossing as Assistant Treasurers. So again, you guys can make changes to that if you wish.

Mr. Dale: I'm going to steal the ball from you here. So, we have had discussion about this at the workshop. It was four years ago that changes were made on this Board. One of the general rules that I have had as Board Chair during that timeframe, is to not make motions. I believe I've only made one motion during the entire tenure that I've been on the Board. I voted on many items, but only made one motion. So therefore, I would ask that the Board indulge me a little bit, in terms of making my second motion, during my tenure as Board Chair. Years ago, when we made changes in the community, there was one person that was with us the entire step of the way, that helped us getting elected, that was gracious and very eloquent in putting forth a case, as to why we should be elected. That person actually should have been on the Board at the very beginning, but for political reasons, we made adjustments the way that we did. I am a firm believer that it's good to pass the baton. There was only one king of the Board, but that person is no longer with us. So, what I would like the Board to indulge me with, is to nominate Ms. Jennifer DeVries as our Board Chair, for all the exceptional work that she has done up to this point and the exceptional work that I believe she will continue to do as Board Chair. So that is my motion.

Mr. Dale MOVED to appoint Ms. Jennifer DeVries as Chair and Mr. Macheras seconded the motion.

Mr. Dale: Do we have any discussion for Ms. Jennifer DeVries to serve as Board Chair?

Mr. Rysztogi: Does she want the position?

Ms. DeVries: I will take the position.

Mr. Rysztogi: Okay.

Mr. Dale: The rest of the agenda, I will hand over to Jen.

On VOICE VOTE with all in favor appointing Ms. Jennifer DeVries as Chair was approved.

Mr. Showe: We still need a motion to approve the resolution as read.

Mr. Dale MOVED to approve the election of officers as stated above as evidenced by the adoption of Resolution 2025-01 and Ms. Yelvington seconded the motion.

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

On VOICE VOTE with all in favor the election of officers as stated above as evidenced by the adoption of Resolution 2025-01 was approved.

Mr. Dale: I've been watching all of the County Commission and School Board meetings. They recess and then they all switch around their officers.

Mr. Showe: You're more than welcome to. Next is New Business. I don't know if Jim has any.

Mr. Moller: As far as new Business, I just have my report.

Mr. Macheras: Did we do the minutes?

Mr. Showe: Oh, we did not.

#### **FOURTH ORDER OF BUSINESS**

#### **Approval of Minutes of the September 26, 2024 Board of Supervisors Meeting**

Mr. Showe: We have approval of the minutes of the September 26, 2024 meeting.

Ms. DeVries: Are there any comments or discussion on the minutes?

Mr. Rysztogi: Yes. At the bottom of Page 43 and top of Page 44, there are some statements that were attributable to me, which are incorrect. I forget who it was, as I read the minutes a while ago.

Ms. DeVries: Did it have to do with Facebook?

Mr. Rysztogi: Yeah, I think it did. The comments about Facebook. I did not make those comments.

Mr. Showe: Yeah, I think that's probably Bill. We will make sure those are incorporated. For the record, Jennifer gave us some comments as well, so we'll incorporate those in the final version.

Mr. Rysztogi: Other than that, that's the only correction that I had.

Ms. DeVries: Mine were just typos. One was the wrong name for the Viera East Golf District Association. You should correct that for the record. Are there any other comments? Hearing none,

On MOTION by Mr. Rysztogi seconded by Mr. Macheras with all in favor the Minutes of the September 26, 2024 Board of Supervisors Meeting were approved as amended.

Ms. DeVries: Thank you for catching that.

Mr. Rysztogi: It was no big deal.

**FIFTH ORDER OF BUSINESS**

**Organizational Matters**

**A. Administration of Oaths of Office to Newly Elected Supervisors**

**B. Consideration of Resolution 2025-01 Electing Officers**

This item was discussed.

**SIXTH ORDER OF BUSINESS**

**New Business**

There being no comments, the next item followed.

**SEVENTH ORDER OF BUSINESS**

**Old Business**

**A. Action Items List**

Mr. Showe: I'll go through the Action Items list quickly, which is under Old Business.

Ms. DeVries: Okay.

Mr. Showe: I did email the Viera East Golf District Association, which I copied Jim on, informing them that the cost for the Environmental Engineer to monitor the withdrawal of water, was \$7,000. Not only would we need the Environmental Engineer, but our engineer would also need to look at it as well as our attorney, drafting the document. So, I gave them an estimate of approximately \$10,000, for them to budget and come to an agreement, if they want us to proceed with the withdrawal issue. I have not heard back if they would like to proceed on that.

Mr. Dale: Without any guarantee that it would be approved.

Mr. Showe: Absolutely. This is just the agreement for us to even start working on it and they would need to pay those costs upfront. So, we have not heard anything else on that. I think Jim and Michelle are still working on some park items. That's all we have for action items.

**EIGHTH ORDER OF BUSINESS**

**Staff Reports**

**A. General Manager's Report**

Mr. Moller: I'm going to be quick. I've been out of town this week. I was at a Srixon event over at Streamsong Resort. It was for customer appreciation.

Ms. DeVries: What kind of event?

Mr. Moller: Srixon. They sell golf balls, golf clubs and golf apparel. It was a customer appreciation event at Streamsong Resort in Southwest Florida. I just got back at about 2:30 p.m. today. So, I hadn't really touched base with a lot of the managers. The first thing that I have, is an email that Ron sent on the old bench that's located on the lake where the new fountain was going. The bench that we had previously ordered, was about \$1,000 to \$1,100, depending on the inscription; \$620 for the bench itself, 40 letters at \$4.75 per letter and \$200 for the frame.

Ms. DeVries: I drove by it and noticed how sad the bench looks. That's an embarrassment.

Mr. Moller: Whatever you guys want the bench to say, just let me know and I'll get it ordered.

Ms. DeVries: Okay. I don't know if we want to discuss that during a meeting.

Mr. Moller: It could be something that you guys can come up with a couple ideas and email them to me.

Ms. DeVries: Okay.

Mr. Moller: Put them together and we'll vote on it.

Mr. Rysztogi: I would like to comment about it. When I was taking photos, two people stopped to talk to me. I guess they wanted to see what I was doing. They actually said that they used the bench. So, it is being used.

Ms. DeVries: Okay.

Mr. Rysztogi: So, that's a comment that I wanted to make. I thought one comment was pretty funny, which was, "*It's not that it looks so bad, but it actually stinks.*" That I wasn't aware of.

Ms. DeVries: That didn't come through on the pictures.

Mr. Rysztogi: My recommendation is the exact location of where this old bench is, just replace it in the exact spot. It does have the tree next to it. It makes it appropriate. It will face the

future fountain. That's why I took one photo from behind the bench, so you get the view that you would get if you were sitting there.

Ms. DeVries: Right.

Mr. Rysztogi: I believe it would be directly looking right at the fountain.

Mr. Moller: Yeah. I think since we're replacing an existing bench, I don't think we really need to worry about ADA or anything like that, because there's no path leading to the bench. So, I don't think we need to worry about a concrete slab.

Ms. DeVries: I didn't think of that. I was thinking since we were replacing an existing bench, it is our responsibility to replace it, since it is our bench that is deteriorating.

Mr. Moller: Yeah. We will just replace it.

Ms. DeVries: Right.

Mr. Moller: Other than that, the bunker project is pretty much finishing up. I'm going to meet with the contractor tomorrow to go over last-minute things, as far as damage that they did and the need to repair it. That's pretty much wrapping up.

Ms. DeVries: I saw them out on #18.

Mr. Moller: Yeah. They had about four pallets of sod left. I had him coordinate with Wes to figure out where they wanted it. I just told him to leave us one or two pallets for the park.

Ms. DeVries: Okay.

Mr. Moller: Regarding the financials, as of yesterday, golf revenue is sitting at \$104,000. We're roughly about \$20,000 ahead of last November. Last November finished up at \$136,000. We should finish between \$150,000 and \$160,000, if we hold our current trends. We've been averaging over \$5,000 a day, so that shouldn't be a problem, even being closed for Thanksgiving. Food and beverage, as of yesterday, is sitting at \$49,000. We're running about \$11,000 ahead, compared of last November. Last November, they finished at \$50,000, so we're only \$1,000 away from last November's finish. I'm guessing if the restaurant holds true to trend, they should finish around \$70,000 to \$75,000. I did go over some things with Jen and Jamie, as far as percentages, some goals to meet for this year, as far as labor costs. We are trying not to let the labor cost get away from us. That's pretty much going to be our biggest driver. I think we have our cost of goods somewhat under control. We still have a little tweaking to do, but right now our biggest controllable is our labor costs. Kind of touching base, our October numbers weren't

that great. I did notice, which I didn't catch on first draft, on the comparisons year over year, there was an error on last year's.

Mr. Dale: Okay.

Mr. Moller: I think last year, the restaurant lost \$7,500 and she has it at \$5,000.

Mr. Dale: Okay.

Mr. Moller: We did finish behind in October, for golf and food and beverage. However, with the hurricane and the rain, the golf course was closed a total of 10 days and the restaurant was closed for a total of three days.

Ms. DeVries: I was wondering how much we were closed.

Mr. Moller: When the golf course was open, we were averaging over \$5,000 a day.

Ms. DeVries: Right. We were flooded out.

Mr. Moller: There were two days prior to the hurricane with the pre-rains and then another eight days with the hurricane.

Mr. Dale: Does that have a direct impact on the restaurant?

Mr. Moller: Yes. There were three days that the restaurant didn't break \$1,000, because the golf course was closed. If it wasn't for that Friday and Saturday, it would have been all eight days that the golf course was closed, that the restaurant wouldn't have broken \$1,000.

Mr. Dale: So, the nightclub saved us.

Ms. DeVries: Yeah.

Mr. Moller: Yes.

Ms. DeVries: The community as a whole saved us.

Mr. Moller: But even with the bleak outcome, golf lost \$15,000. In the last two years, the golf course lost over \$10,000 in October. As far as the maintenance side, I do a lot of early order purchasing, which kind of ramps up the maintenance a little bit. I will spread those costs over the year, depending on what I'm purchasing, but October does see a little bit more expense, than some of the other months because of that. The same thing with the restaurant. The restaurant lost \$6,800 and last year we lost \$75,000. Two years ago, we lost over \$15,000.

Ms. DeVries: It's trending in the right direction.

Mr. Moller: This time of year, is not surprising. These are not surplus months.

Ms. DeVries: Yeah. It's surprising though, because that's when all the snowbirds start to come back.

Mr. Moller: Yeah.

Ms. DeVries: But we have the hurricanes too.

Mr. Moller: This is another reason why a lot of daily fee clubs went to their memberships, to try to bridge that gap and try to get money, so they could finish the rest of the year out financially. That's why they were selling the memberships and were a little flush on cash. August, September and October, were not really good months in the golf industry.

Mr. Macheras: Is it that the revenues are down and expenses are high, because I would be curious to know?

Mr. Moller: Both.

Mr. Macheras: So, revenues are down and expenses are up.

Mr. Moller: Yes.

Mr. Macheras: Alright.

Mr. Dale: Those salaries don't go away.

Mr. Macheras: I just thought if it was just expenses, then at least we still have the business coming in, but it sounds like the business is not coming in.

Mr. Moller: In our area we get lucky for the most part, but this is kind of like the east coast Florida, peak hurricane season. I know it starts in June, but June and July are usually quiet. Usually August, September, October, is when we've seen a majority of our storms over the last decade or so.

Ms. DeVries: Right. Hurricane Milton flooded the golf course.

Mr. Moller: Yes. When I meet with Landirr tomorrow, I asked him to give me a quote on raising that cart path behind the 17<sup>th</sup> tee. By the next Board meeting, I'll have those numbers.

Ms. DeVries: Great.

Mr. Moller: That was the reason. Because even though we opened the golf course, I think that following Wednesday, we only had nine holes open for three days, because it was flooded.

Mr. Dale: If Landirr is already here, is it going to increase our cost to bring them?

Mr. Moller: It shouldn't, with our reputation with Landirr and the amount of work that they have done for us. There would be mobilization charges, but, yeah, it shouldn't.

Mr. Dale: I mean, are we talking \$10,000, \$20,000 or \$30,000?

Mr. Moller: I have no idea.

Mr. Dale: I would like to have a rough idea. Where I'm going with it, is I hate the idea of waiting.

Mr. Moller: Like I said, I'm meeting with him tomorrow. I can send it to Jason and Jason can forward it to you guys. This way we will know what the cost is and then we can go from there.

Mr. Dale: But then we have to wait another month.

Mr. Moller: I really hate it do it this time of year.

Mr. Dale: Alright.

Mr. Showe: So, there you go.

Mr. Moller: We would block that whole access.

Mr. Dale: I get what you're saying. You're saying you would prefer to wait until the Summer.

Mr. Moller: I would like to coordinate it during the Summer, when we're closed on the back 9.

Mr. Dale: Alright. Yeah, that makes sense. I do have a request of GMD, though, with the financials. I emailed you and you got everything fixed right away, which I appreciate, but it seems that last page, the summary page, is if we have like another set of eyes look at it before we publicly put that out? I know this is a special Board request, but this is our little cheat sheet. I'm talking about the very last page on the financials. Sometimes that does not match up to the remainder of the report and it gets us in trouble sometimes.

Mr. Showe: Yes.

Mr. Dale: Thank you.

Mr. Moller: I'm pretty much done. The last thing is just on Mr. Kenney's presentation. I like the idea of the mirrors, not only for the Woodside Park path, but we do have other trails in the District that could probably use some directional mirrors on some tight curves.

Ms. DeVries: There was somewhere else that where we put them.

Mr. LeBrun: We have a few in the District.

Ms. DeVries: Yeah.

Mr. Moller: It wouldn't be a bad idea, so I'll get with the CDD maintenance guys.

Mr. Macheras: They work very well.



Mr. Moller: Yeah. We will see if we can come up with some areas, not only in Woodside Park, but on some of our other trails. We can put up a couple. They're pretty inexpensive.

Ms. DeVries: Okay.

Mr. Moller: Other than that. Are there any questions?

Ms. DeVries: You addressed mine.

**B. District Manager's Report**

There being no comments, the next item followed.

**C. Lifestyle/Marketing Report**

**D. Restaurant Report**

Ms. DeVries: We don't have Michelle for the Lifestyle/Marketing and Restaurant Reports.

Mr. Dale: I have been given a paragraph to read.

Ms. DeVries: Oh, okay.

Mr. Dale: I could play the voicemail, but Michelle barely has any voice and still has bronchitis. But I did ask her to prepare something for tonight.

Ms. DeVries: Sure, absolutely.

Mr. Dale: She said that Brevard Cares is using Woodside Park on December 8<sup>th</sup> for a commercial event to provide services and a toy drive for the holidays. This also includes the Facebook Just for Moms group, who is participating. There will be an arts and crafts fair at the December Farmers Market, with music and games for the kids. She says she is applying for a music grant up to \$5,000 for Woodside Park, through Music Movement, who has a music therapy grant and instrument donation grant centered around autism. Since there were children in the area that were autistic, she was trying to see if she could get one. Jen's night on the patio this past Saturday, was a hit. Did we have rough numbers?

Mr. Moller: The entire day was about \$4,700 and after 5:00 p.m., we made \$2,400.

Ms. DeVries: It was crowded.

Mr. Dale: We made \$7,000 that day.

Mr. Moller: No. The entire day, we made \$4,700.

Mr. Dale: That was because of our singer.

Mr. Moller: Yes.

Mr. Dale: Okay. Interesting. She was booked through February with new artists. On December 21<sup>st</sup>, there would be singers singing Christmas music and we are starting a salsa dance class in December on Tuesday nights starting at 6:00 p.m., in the hallways at the entrance. It will be twice a month and they will see how that goes. Michelle also regrets that she was not able to join us tonight and wishes you the best in your new role.

Ms. DeVries: Thank you, Rob. Thank Michelle, too. I have something for her and if she was here, I'd give it to her. I serendipitously met up with Touch of Gray, which has a sign at our park. They were interested in maybe bringing the rescue dogs to the Farmers Market or some event where there were rescue dogs.

Mr. Dale: Love it.

Ms. Yelvington: I think that's awesome.

Mr. Dale: Its brilliant. I love it.

Ms. DeVries: I mentioned to them that we could work them into an event. I have her contact information.

Mr. Dale: I do know that our policy is that we don't charge nonprofits for a booth at the Farmers Market.

Ms. DeVries: Okay.

Ms. Yelvington: I didn't know that. That's good.

Ms. DeVries: I didn't know that either.

Mr. Dale: Well, they have to provide their own stuff. We don't provide anything.

Ms. Yelvington: Right.

Mr. Dale: Yeah, that would be absolutely wonderful.

Mr. Macheras: Who is the group?

Ms. DeVries: Touch of Gray. They rescue older dogs and try to find them homes.

Mr. Macheras: Are they in Brevard?

Ms. DeVries: Yeah. They have a sign up at our dog park.

Mr. Macheras: Very cool.

Mr. Dale: I love that.

Ms. DeVries: I do, too. I was telling her that I thought that they have a great mission, because there are so many older dogs that unfortunately have owners that pass away or whatever and they help find homes for them.

Ms. Yelvington: I love that.

Ms. DeVries: Me too. Do we have anything further on the restaurant?

Mr. Moller: I don't have anything on the restaurant, but on December 14<sup>th</sup>, we have our 30<sup>th</sup> anniversary event. We're offering \$30 greens fees all day long. From 10:00 a.m. to 4:00 p.m., we'll have a long drive competition and a little putting competition. Anyone that purchases a loyalty program that day, will be entered into a drawing to win one of our coupon books, which is worth \$600 in rounds. So, we should get quite a bit of royalties there. Srixon will have a fitting tent and we're going to offer 30% off of all custom fittings. We have a buy two, get one free dozen golf ball promotion. On the restaurant side, we're going to make some pulled pork sandwiches and offer some other specials that we can sell for \$3 each. We'll have some drink specials. I know Jen has reached out to a couple of our purveyors. We are going to have a tent and offer some free Cheeto samples, things like that. So, it should be a pretty festive event.

Mr. Dale: We have Music on the Patio that night, with one of our wonderful singers.

Ms. DeVries: Remind me what day that is.

Mr. Moller: Saturday, December 14<sup>th</sup>.

Ms. DeVries: Alright.

Mr. Moller: We'll have another meeting before that and I'll give you more information.

Ms. DeVries: Okay. I put it on my calendar.

Mr. Moller: As far as the long drive and the putting, we will have age brackets, but from 10:00 p.m. to 4:00 p.m., anyone can come, put their name in the drawing and then we'll just break it 18 and under, to keep it fair. I think it's from 18 to 55 and then 55 and older.

Ms. DeVries: Okay.

Mr. Moller: The putting is one size fits all. A 12-year-old can play just as well as an adult.

Ms. DeVries: Okay. Alright. Is that it?

Mr. Moller: That's it for me.

Mr. Macheras: I have a couple questions. For restaurant and golf, we had no more expense makeup going on. Correct?

Mr. Dale: Correct.

Mr. Macheras: Okay. Are the coolers all in place?

Mr. Moller: Yes.

Mr. Macheras: Alright. I know we have the pull-down door too, which is a great idea, but how are we on our inventories?. Are we on some kind of a system now, as far as weekly or monthly?

Mr. Moller: Yeah, we're still doing the monthly inventory on Excel spreadsheets, but we incorporated the extra chef. We're still kind of building that. They're definitely a complete inventory.

Mr. Macheras: There's a cycle.

Mr. Moller: Yes.

Mr. Macheras: Okay. The last thing that I had, you mentioned labor, which we all know is the number one expense. Do we watch overtime? You really can't control if everybody is working their schedule, but overtime or part-time, when it's slow, what are we looking at since that is the biggest expense?

Mr. Moller: That's the conversations I've had with the food and beverage management. It's not necessarily the front of the house, because their hourlies are so low. It's actually the back of the house.

Mr. Macheras: Okay.

Mr. Moller: We just need to better schedule the employees to where we know the volume times and non-volume times. Do we need three people? Can we get by with two?

Mr. Macheras: Right.

Mr. Moller: Things like that. If you're first in and it dies off earlier than we thought and you're scheduled to 8:00 p.m., but it's dead at 6:00 p.m., then you leave at 6:00 p.m. They just need a better system.

Mr. Macheras: Right. You have Toast, that can generate printouts, that we can give them, showing sales by hour and customer counts. Because if you have a table of two that's just getting soup, that's still going to keep them busy whether they're getting steaks. Just something that we can show our managers.

Mr. Moller: Toast is only as good as the data that's input into it. So, for servers, basically just saying that this is a table, I don't know if it's a table of six or a table of four. A table of four could order six entrees or a table of six could order two entrees. It's up to them to input to toast that it is a table of six or four, etc.

Mr. Macheras: Yeah. There are some things that you can't control and I would think if a person gets off at 8:00 p.m. and it's busy, they might be happy to get that extra hour. So, I know that it's kind of a give and take, but I would just caution as far as overtime and stuff like that that, there should be some accountability. I've experienced where everybody stays a little bit longer and then all of a sudden, on Friday everybody wants to go home, because they don't get overtime. So, I just want to make sure we're not getting ourselves in a bind and they're monitoring that daily, because that's the number one expense for most businesses.

Mr. Moller: Yeah.

Mr. Dale: Have we reaffirmed and expressed our hours to staff?

Mr. Moller: I have not. I haven't had time.

Mr. Dale: I understand. That's on the list?

Mr. Moller: Yeah.

Ms. DeVries: Does anyone else have any questions?

Mr. Rysztogi: Did you get rid of the old freezers?

Mr. Moller: Not yet. They're not quite worth what we thought. Jamie is going put them on Facebook Marketplace, to see if we have any takers and if not, we'll probably just scrap them.

Ms. Yelvington: Wow.

Mr. Dale: Lamar wanted one.

Mr. Moller: After they cleaned it out, I don't think anyone wants it.

Mr. Dale: You know what, it served us well for two years and we got them for a song.

Mr. Moller: Yeah, the organization and the new walk-ins, are light years of what we had.

Ms. DeVries: Good to know. Are there any other questions or comments on Jim's reports?

Mr. Macheras: I'm good.

## **EIGHTH ORDER OF BUSINESS**

### **Treasurer's Report**

#### **A. Approval of Check Register**

Ms. DeVries: I guess now we on the Treasurer's Report.

Mr. Showe: Yeah. As part of your agenda, we have your Check Register Summary. We can take any questions or comments or a motion to approve the Check Register as presented.

Mr. Dale: I have a few. The first one that I had a question on, we had a starter issue and paid \$4,300 to Ring Power.

Mr. Moller: Yes, that was for one of the CDD tractors.

Mr. Dale: Okay, so there were repairs of \$4,300. I had two others. We spent \$2,200 in golf balls. I know we've talked about this extensively, but is that our annual golf ball purchase?

Mr. Moller: It might be a six-month purchase. I know we also have range balls, but if I knew exactly what invoice you're talking about, it could be just the six months early order where we save 10%.

Mr. Dale: I guess where I'm going with that one, is it kind of feeds into our previous discussions about people taking golf balls home.

Mr. Moller: Right.

Ms. DeVries: Are we still seeing that with people taking the range balls off the range or have we nipped that in the butt?

Mr. Moller: No more than any other golf course.

Ms. DeVries: Okay.

Mr. Moller: I'll leave it at that.

Ms. DeVries: Okay.

Mr. Moller: Again, I just played Streamsong's golf course this week and in some of the wet areas, there were a lot of range balls. They charge \$380 a round and people are still stealing range balls.

Mr. Dale: I believe we have signs up.

Mr. Moller: Yes.

Ms. DeVries: I'm talking about the balls that are sold in the pro shop.

Mr. Moller: The resale balls.

Mr. Dale: Alright. There was one other \$2,000 one, that I saw.

Ms. Yelvington: There is a security cost of \$5,600 somewhere.

Mr. Dale: I saw that one.

Ms. Yelvington: Did we put in new security cameras or something?

Mr. Moller: That was the electrical for the coolers.

Ms. Yelvington: Oh.

Mr. Moller: That's just the name of the company.

Ms. Yelvington: Oh, okay.

Mr. Dale: Thank you, Denise. That was one of mine, too. For the Prestwick Group, we paid almost \$1,800 for a custom sign.

Mr. Moller: That was for The Viera Triangle.

Ms. Yelvington: Oh.

Mr. Dale: So, we've already ordered it?

Mr. Moller: Yes.

Mr. Dale: Is that the one with the logo?

Mr. Moller: No logo is involved with this sign. This is just the placard that goes on the 5<sup>th</sup> tee that says, "*You have now entered The Viera Triangle*" and has the three holes.

Mr. Dale: Gotcha. I just wondered what that sign was for. Alright, I'm good.

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

Mr. Macheras: No.

Ms. Yelvington: I have one more question. The mower that was purchased, was that because we had one that died?

Mr. Moller: Yes. Actually, we're looking into replacing the motor, so we have a spare as well.

Ms. Yelvington: Okay. Good. What's the life on those things?

Mr. Moller: Eight to 10 years. If we have two, it would be more like 10 years. It's just that that Z-turn mower is shared between the CDD and the golf course. It's being used double duty, as we only had the one.

Ms. Yelvington: How long did that last one last us? Did it make it eight to 10 years?

Mr. Moller: Probably around eight years. I know it was here before I started.

Ms. Yelvington: Okay.

Mr. Dale: Wow.

Ms. Yelvington: That's all of my questions.

Mr. Dale MOVED to approve the Check Register for October 18, 2024 through November 14, 2024 in the amount of \$243,558.56 and Mr. Macheras seconded the motion.
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Ms. DeVries: Is there any discussion? Hearing none,

On VOICE VOTE with all in favor the Check Register for October 18, 2024 through November 14, 2024 in the amount of \$243,558.56 was approved.

**B. Balance Sheet and Income Statements**

Mr. Showe: The Balance Sheet and Income Statement for October 31, 2024, are in your agenda package. It is only for one month, so it's a little hard, obviously, to look at trends. But we'll start seeing some more as we get next month's financials. I think Jim is on top of all the financials. That's all we have on our end.

**TENTH ORDER OF BUSINESS**

**Supervisor's Requests**

Ms. DeVries: Okay. Supervisor's Request. Bill?

Mr. Macheras: Should we go to the sidewalk discussion?

Mr. Dale: That was going to be one of mine.

Ms. DeVries: Yes, let's do that.

Mr. Macheras: We can wait for Mr. Dale's Supervisor's Request.

Mr. Dale: No, let's do it now.

Ms. DeVries: Let's do the sidewalk discussion.

Mr. Macheras: So, from my point, I agree 100%. It's a problem throughout the community. I am 99% sure that we tried to find it online and couldn't. I thought there was something that the Brevard County Sheriff's Department put out. Again, we all know it's low on the totem pole as far as somebody driving around. I took a walk today, which I don't do too often and it seems to have subsided. But anyway, as far as golf carts and sharing, I thought if there was an 8 or 10-foot width of the sidewalk, a golf cart could not be on it, if it was less than that. We don't have any of those sidewalks in our community.

Mr. Kenny: I think it's six feet.

Mr. Macheras: Yeah. I think it's 8 or 10-feet, but the point is, I certainly agree with putting stuff up. The sad thing is, if people go around those, we don't have the authority to enforce it and it's real low on the totem pole. God forbid accidents have already happened and they're going to continue. Luckily we're not going over the overpass anymore and all that kind of stuff that we used to deal with. The sad thing is, though, it's going to occur and we can't enforce it, but whatever we can do. They're not allowed, in my opinion, anywhere. I don't know of any



sidewalk that's 8-foot wide. If you go onto Clubhouse Drive, into Bennington and back to Clubhouse Park, there's one wide sidewalk on one side and one skinny one. That's still not 8-feet, but at the end of the day, it's unenforceable. That is low on the totem pole, but yeah, they're not supposed to be on there. Whether they think they are because it's private property, I don't know. I don't want to get too far in the legal weeds, but I'm pretty sure they shouldn't be back there.

Mr. Kenney: These trails down here, you can go by them.

Ms. Yelvington: The one that's in Herron's Landing, didn't the HOA put those in?

Mr. Dale: Yes, we did that about three years ago. The CDD put the bollards up. The reason we did that, is we viewed that as a cut through that a lot of golfers were using, to go to the golf course. So, we put the mirrors up and viewed that separate from a trail issue. I've almost been taken out several times by golf carts. Believe me, I get it. On Murrell Road, back when I used to have my pup, we would go for walks. One time I smacked a golf cart, because they were disrespectful, but with that being said, I'm conflicted on this issue. I'm a little torn. Where I'm torn is, the difference between where we're talking about with this trail, is exactly that. It is a trail, that has been advertised all over Viera East. It's in anything the Viera Company has, in terms of an advertisement for Viera Trails. It's actually absolutely beautiful. You go back in there and forget that you're in Viera. It's wonderful. Mr. Kenney is right. The drop offs there are horrid. We could go in and fix that, for \$100,000, because it just goes on for a long ways, with the drop offs and stuff like that. The flip side of that is, we have many residents and I'm not picking on Mr. Kenney for this, because we do have the dog park and the kid park, and everything is open to the entire community, but I do want to point out Mr. Kenney is not a Viera East resident. That does play into it a little bit too, but we have a lot of Viera East residents that utilize that trail. The tougher part of it is, it is so pretty if you use that and we have a lot of handicapped residents. If you do not have golf cart access, you're not going to get to utilize that trail if you are handicapped. So, we're kind of in a Catch-22, where I agree with them. I have seen people with golf carts. Usually, 80% of the people are respectful. Mr. Kenney ran into a jerk and I've run into him too. I agree that the mirrors are a great idea. I don't know that I necessarily like the idea of shutting the trail off to golf carts, but I do agree with Bill. We're not going to post guards on the trail or anything. It's not enforceable; however, there is a rule that we've utilized in the past, with a lot of people, with regard to the golf course, with coolers and golf balls. Mr. Dave Bedwell said it so succinctly and so beautifully a couple years ago, if you put up a sign,

telling people what to do, 90% of people, are going to listen. They're going to be law abiding, decent people. It's those 10% of the people, whether we have bollards up because that area is so expansive, you're not going to be able to block the whole thing off and I'm not sure I'd want to, to begin with. But at a minimum, I can see the need for some additional signage with the posted speed limits. I would think priority is to pedestrians and bike riders and then golf carts. So, if you're in a cart, get the heck off of the trail.

Mr. Macheras: I see where you're coming from, but I struggle with convenience over safety, as there are other ways to get to the park.

Mr. Kenney: My philosophy is you have two trails here and one trail there. Let's make them the same.

Mr. Macheras: Usually, things are painted on the sidewalk. Sometimes they'll say, "*Carts Yield to Pedestrians*" or something like that. I'm like you, it's the 80/20 rule, where we spend 80% of our time with 20% of the people. It's the people that are not making the right decisions.

Mr. Dale: Correct.

Mr. Macheras: So, for now, we can put up some mirrors and come up with something else. I guess the thing that is frustrating, I don't mind somebody going by and saying, "*I'm not getting off the sidewalk.*" It's just like if I'm walking my dog and you're coming toward me, I'm going around you.

Mr. Dale: Right.

Mr. Macheras: That's my responsibility.

Mr. Dale: Right.

Mr. Macheras: There's a pecking order.

Mr. Dale: Right.

Mr. Macheras: Golf carts are at the bottom.

Mr. Dale: Right.

Mr. Macheras: So, if you're on a path that you shouldn't be on, find your way around or turn around. I'm not getting off of the path. I can share it with you. If you don't fit, it means you don't belong there, just like I can share it. But if I had a dog, it's my responsibility to get my dog out of your way, whether my dog licks you to death or not, it doesn't matter.

Mr. Dale: Yep.

Mr. Macheras: So, for the time being, possibly, we put some things up, like some mirrors or a sign or painting. I'm sure Jim can figure it out. I've seen them as you're walking carts. Just see if more people listen to that.

Mr. Dale: Also, we brought up a good point about lights on our vehicle. Ours are street legal, right?

Ms. DeVries: Yeah, they're street legal.

Mr. Dale: So, they have lights on them.

Mr. Moller: Yeah.

Mr. Dale: We need to be utilizing those lights.

Mr. Moller: The guys need to be turning on their headlights. But I also bought little flasher globes, for them to use when they are in safety areas.

Mr. Macheras: That will probably be good because it's up high and their headlights are down lower.

Ms. DeVries: Right.

Mr. Moller: I can easily address CDD maintenance staff, but I can't do anything for the guy in the white cart.

Ms. DeVries: Yeah.

Mr. Moller: Other than some mirrors and some signs.

Mr. Macheras: My philosophy would be to do the least expensive thing, having *No Motorized Vehicle* signs, period.

Ms. Yelvington: Can I make a comment?

Mr. Rysztogi: I would like to make a comment too.

Ms. DeVries: Me too.

Ms. Yelvington: My husband is an avid cyclist and I can picture him in this room. I know exactly how he would feel about this. But we are also avid golf carters with our kids on a daily basis. One of our favorite things to do in Viera, is ride those trails on our golf cart. So, it's really disappointing, when they're barricaded off, because it's a lovely place to get away from cars. The dangerous thing, is my golf cart goes 18 mph. If I hit a bike, they're in big trouble.

Mr. Dale: Right.

Ms. Yelvington: So, I think it's important to put signs up that say, *Vehicles Must Be at a Slow Speed*, even though we can't enforce it. We have to say something about being respectful to the pedestrians and the bikes on the path and maintaining a slow speed or something like that.

Mr. Dale: Right of way.

Ms. Yelvington: Yeah. Sometimes, in all fairness, we want to get out of the way, but if it's a drop off, the golf cart can't go either. So, we have to learn how to coexist in Viera, because we have a huge golf carting population, in addition to the nature lovers walking and biking too.

Ms. DeVries: Right. There are a lot of residents that say Viera is advertised as a golf cart friendly community.

Ms. Yelvington: Yes. We have a lot of them. My kids aren't typically driving my golf cart, but many kids are and we know they're not respectful and they're not necessarily maintaining all of the rules.

Ms. DeVries: There are all sorts of newspaper articles about that.

Ms. Yelvington: Yes. I think I notice all the time, the trails that have the mirrors and the trails that don't. So, I think that's certainly an easy a step in the right direction.

Ms. DeVries: Right.

Ms. Yelvington: We can put signage up. I know the trail by Clubhouse Park, is golf cart friendly, but there is signage.

Ms. DeVries: I have a couple of questions.

Mr. Macheras: It's not as curvy.

Ms. Yelvington: It has a few turns that are frightening without mirrors.

Ms. DeVries: I only vaguely remember the meeting where we decided to put the bollards up, on the one trail.

Mr. Dale: Yeah. That was three or four years ago.

Ms. DeVries: I'm trying to remember the rationale for that.

Mr. Dale: We had golfers that were using it as a cut through, and they were doing exactly what Mr. Kenny is talking about. We had residents that were pedestrians. It's not really a trail. Like I said, it's a cut through from the Villages of Viera East to Herron's Landing.

Ms. DeVries: This is a trail.

Mr. Dale: This is a trail.

Ms. DeVries: Okay.

Mr. Macheras: Those, I think, kind of go out of where a lot of residents are.

Ms. DeVries: Right.

Mr. Dale: Exactly.

Mr. Macheras: So, we're going through people's yards.

Ms. Yelvington: We weren't going through anybody's yards. We were on the trail.

Mr. Macheras: No, but I mean, a lot of people are going around those. But I think that's a little different, because those trails come out into neighborhoods and people are cutting through somebody's front yard, even from the sidewalk.

Ms. Yelvington: That's true.

Mr. Dale: It was some of that too.

Ms. DeVries: Well, it comes out in Hammock Trace where Ron lives. Right? Only one end comes out in a neighborhood.

Mr. Rysztogi: I live in Hammock Trace and I have a golf cart. I'm 77 plus years old and I love that little trail. I go super, super slow, because I want to enjoy the nature. I'm not in a hurry to get somewhere, but if I cannot drive my golf cart at 2 mph on a trail. I can't ride a bike at my age, I would fall off and I'll be like in a cartoon thing. I can't walk that distance. I'm unable to walk to the park.

Mr. Dale: Right.

Mr. Rysztogi: At my age, in my condition, the only way I can get there and enjoy the trip, is by my golf cart at 2 mph. So, for me, to ban that, I would not be in favor of it. Living in Hammock Trace, it's convenient for me and I would really hate to lose that ability as a golf cart friendly community. That means I can't use that trail and that's basically what would happen. I'm completely erased.

Ms. Yelvington: We were really sad when they put it up barricades in Herons Landing, because that was a lovely trail to go through. We would see gopher tortoises; we would see all kinds of nice wildlife and then it got barricaded. So, there is more than one way to enjoy nature and I think we have to somehow find a way of striking a medium, because it's everywhere. The golf carts are here and they are here to stay, so we have to find a balancing act.

Mr. Macheras: When I moved here in 2001, it was not called a golf cart community.

Mr. Dale: No.

Mr. Macheras: The point that I want to make is, if The Viera Company thought that it should be a golf cart community, they should have built the sidewalks, so that everyone could use it.

Ms. Yelvington: Correct.

Mr. Macheras: So, that's what we're stuck with.

Mr. Dale: We're stuck with people using golf carts and our infrastructure isn't built for that.

Mr. Dale: You're just started a 500 post Facebook argument. I see this every three months on Facebook.

Mr. Macheras: It's here and we have to live with it.

Mr. Dale: Yes. I've been here since 1996 and trust me, when it started, it was not billed as a golf cart community. However, I do understand where some of the residents are coming from on the west side, because the west side has been billed as a golf cart community. I love the way that everybody that you put it as golf cart friendly. That's kind of how it developed, but we were not designed as a golf cart community. With that said, if you go on and you check out all the county regulations and all that kind of stuff, there is nothing that makes the golf carts illegal on the sidewalks in Viera East. I remember the days when I used to see more rollerbladers than I saw golf carts on the sidewalks in Viera East.

Ms. DeVries: That was the 90s.

Mr. Dale: It was the late 90s.

Mr. Rysztogi: We should set a speed limit

Mr. Dale: That's my question. If we were to do that, what is a reasonable speed on a golf cart?

Ms. Yelvington: What is the max speed on those golf carts? On the golf course, they are slow.

Mr. Moller: It's maybe 10 or 12 mph.

Mr. Showe: I think that's fair. You're on a trail.

Mr. Moller: That's still a pretty good clip.

Mr. Dale: I'm thinking 5 mph.

Ms. Yelvington: Yeah, 5 mph, seems slow.

Mr. Kenney: It's a nature trail. Most of them take it like a highway. It is to enjoy nature.

Ms. DeVries: Right. And add the mirrors to take it like a highway.

Ms. DeVries: Right.

Mr. Kenney: Five mph is fine. At least it's available, to get from Point A to Point B, in a nice, comfortable, friendly way without going out on Murrell Road.

Ms. DeVries: Right. At 5 mph, though, you go faster than that on the bike.

Mr. Kenney: Six is about the slowest that I can go.

Ms. DeVries: Right.

Mr. Kenney: And I'm on a flat tire bike.

Ms. DeVries: Right. So, maybe it is a little more. Maybe it is 10 mph, but that is the max.

Mr. Kenney: My request is that we have two trails over here. Let's make the trails all the same.

Mr. Dale: We're in the business part of the meeting now. I make a motion that we include lights on all CDD vehicles, as they're going through those trails, mirrors, posted signs that would make the maximum speed, 5 mph, on those trails.

Mr. Kenney: Motorized vehicles.

Mr. Dale: I'm making a motion and then everybody can adjust it as sees fit. I'm proposing 5 mph. On the signs, I would also like, the pecking order is as brief as we can put it. The priority goes to pedestrians, then bicycle riders and then golf carts and have that on posted signs at three, maybe four intervals, because I know there's different access points, so we would probably need at least four signs posted on that trail.

Ms. DeVries: I think the pecking order is a little complicated, maybe more than it needs to be.

Mr. Showe: Procedurally, we would need a second and then we can open it up for discussion and you can amend the motion.

Ms. DeVries: Oh, I see.

Mr. Dale MOVED to install lights on all CDD vehicles, mirrors, posted signs for a maximum speed of 5 mph on all trails and signage and Mr. Macheras seconded the motion.
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Mr. Showe: Now we can open it up for any Board discussion on the motion.

Ms. DeVries: Got it. Okay. First of all, I bike as well. I haven't biked in a while, but generally speaking and maybe you can correct me if I'm wrong, but if I'm biking and I see a pedestrian on my left, I would make some sort of noise, making sure that they see me. Hopefully they don't have their headphones in, but I don't see that as a problem. So, I don't know if we need to have the pecking order. I would think that golf carts would yield to others.

Ms. Yelvington: Right. I was thinking the same thing. It needs to just be clear and big and bold, because golf carts are cruising on by these signs. So, it needs to just say, *Golf Carts Must Maintain Slow Speed and Yield to All Others*.

Mr. Dale: The reason I included bicycles, is I've almost been clipped by bicycles, too. You get people whipping through there. I get that Mr. Kenney is a little slower and respectful, but not everybody is. So that's why I came up with the pecking order suggestion.

Ms. DeVries: Okay.

Mr. Macheras: I like the suggestion and I agree with it, but I think in this scenario, since we're mainly just talking about golf carts, we need something.

Ms. DeVries: Less is more.

Mr. Macheras: Yeah.

Ms. Yelvington: Less is more. Because I can see some of these signs as we're driving around and you're like, "*What does that say? Are we allowed or are we not allowed?*"

Ms. DeVries: Right.

Ms. Yelvington: Because it's so small and there is just a bunch of little words. We need it to be easily read.

Ms. DeVries: Right. It should say, *Golf Carts Yield to All Others* or something like that.

Mr. Macheras: Then you have these gas-powered vehicles that are on the streets in our neighborhoods. They're going faster than the speed limit. So, I don't know what the speed limit should be.

Mr. Dale: Have the signs say, *Golf Carts Must Yield*.

Mr. Moller: *Motorized Vehicles on Shared Use Path Must Yield Right of Way to Pedestrians and Bicyclists*.

Ms. Yelvington: That's too much. You need a picture of a golf cart.

Mr. Moller: It's a sign in another HOA.



Mr. Dale: The only reason why I'm concerned about motorized vehicles, is there are those that will say, *"Well, mine's an electric golf cart."*

Ms. Yelvington: That's exactly what we say, *"We're not motorized."*

Mr. Dale: It doesn't pertain to us.

Mr. Kenney: Its electrical.

Mr. Dale: I get it. I don't want to get into a debate. I'm just telling you what people think when they see that. They say, *"Mine is not a combustion engine, so therefore I don't have to..."*

Ms. Yelvington: Right.

Mr. Dale: I would specifically state, golf carts.

Ms. DeVries: Yes, golf carts.

Mr. Kenney: You guys have been great. You're fantastic.

Ms. Yelvington: Thank you. We want to look out for our residents.

Ms. DeVries: Yeah. The reluctance I have with the five miles an hour, is the bikes go faster than that.

Mr. Dale: So how has my motion been amended?

Mr. Showe: Let's just go through it. You've got installing lights on CDD vehicles. Is there any discussion on that? Are we good with that?

Ms. DeVries: We're good with that.

Mr. Dale: Mirrors.

Mr. Showe: Any issues on mirrors?

Ms. DeVries: No issues on mirrors.

Mr. Showe: So, the signage, what is the consensus on the mph and does it only apply to golf, to motorized vehicles?

Ms. Yelvington: Can we have a sign that just shows a picture of a golf cart and says 5 mph?

Mr. Kenney: A couple days ago on this trail over here, I had some motorized bicycles passing me doing about 20 mph.

Mr. Dale: Yeah, that's part of why I came up with the pecking order.

Ms. DeVries: Yeah, you could say 10 mph and that way the speed of traffic basically matches. You can't even hardly hold the bike up at 5 mph or the electric bike up.

Mr. Dale: 10 miles an hour is almost a sprint.

Ms. DeVries: Okay, if you think that's too much.

Mr. Dale: That's why I say 5 mph.

Ms. DeVries: Okay.

Mr. Kenney: If you say 5 mph, people do 10 mph.

Ms. DeVries: Alright, fine, 5 mph.

Mr. Kenney: On the highway, do people do 55 mph?

Ms. DeVries: No. Okay.

Mr. Dale: It's only on that trail. If they want to whip down Murrell Road, fine.

Mr. Showe: So, then we've got the speed limit down. Now we're just on the yielding pecking order discussion.

Ms. DeVries: Right. So, we were saying golf carts yield to all others.

Mr. Dale: I'm good with that.

Mr. Rysztogi: I'm good with that.

Ms. Yelvington: I'm good with that, too.

On VOICE VOTE with all in favor install lights on all CDD vehicles, mirrors, posted signs for a maximum speed of 5 mph on all trails and signage stating that golf carts must yield to all others was approved.
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Mr. Kenney: I'm a retired industrial chemist and a retired Professor of Chemistry. I have a bicycle and kayak racer. I probably do those trails at least 100 times a year for the past seven years. The trails are beautiful, really beautiful.

Mr. Dale: See how easy that was.

Ms. Yelvington: My husband is a chemical engineer and an avid bicyclist. I guess people that like chemistry, like biking.

Mr. Dale: Thank you, Mr. Kenney. I appreciate it.

Ms. DeVries: Thank you for coming. I feel for you. There have been a few times I wanted to whack somebody, too.

Mr. Kenney: I encounter the maintenance vehicle once a year and then this other guy the last day. I always thought that golf carts were not allowed on these trails, but he said that they

were. There are so many sharp turns in there, I don't want to come head-to-head with one of them. I would like to thank everyone so very much. Have a great holiday!

Ms. DeVries: You too.

Mr. Dale: Come join us at the Hook & Eagle and Music on the Patio on Saturday night.

Ms. DeVries: We are still on Supervisor's Requests. Bill, do you have anything

Mr. Macheras: I have a couple quick things. First, I do want to recognize, since we have several of the high school students that live in Viera East, that the Viera High School Boys Golf Team are 3A state champions. I believe I read it's the first state championship at Viera High School for boys, so just wanted to acknowledge hats off to the boys golf team at Viera High School. Jason, if you could, I was going to take this ethics class a couple weeks ago, but I had to reschedule. Can you just send us that link?

Mr. Showe: Yes. I'll just send one email to everybody.

Ms. DeVries: Yeah.

Mr. Showe: If you've already taken it, you're good. If not, it will give you the links.

Mr. Macheras: I saw the video of Saturday night and how busy it was at the restaurant. I reached out to Jim, just to make sure that I understood correctly. The question I have is and we know how well marketing is going and bringing in the Woodland Park monthly market, etc., do we still call them Profit and Loss (P&L) statements?

Ms. DeVries: Yeah.

Mr. Macheras: What do we match up the expense of marketing, compared to what it brings in? Like, for instance, should the funds that we pay for karaoke and the music, go on the restaurants P&L, because that's an expense that we spend. because we want to drive funds from the restaurant. So, what offsets that? I think you said it's in the marketing or operational budget, but we don't have anything to offset that, so that we as a Board of residents know. I'm just curious.

Ms. DeVries: I agree with you on that. We used to have the marketing budget with all the different things that the marketing budget was helping.

Mr. Macheras: Okay.

Ms. DeVries: Then it was difficult to manage it. Michelle manages the marketing budget.

Mr. Macheras: Right.

Ms. DeVries: So, what we did was, we put her whole budget in one place.

Mr. Dale: Right. Well, there's more to it also.

Ms. DeVries: Yeah.

Mr. Dale: In that it includes the karaoke and Music on the Patio previous. I can't remember when we did it, but the gist of it was, we viewed that not just as a restaurant issue, but an amenity to the community, especially Music on the Patio. I believe that was this Board, maybe with the exception of Denise. We were only doing it once a month and we were like, "No, we think that's very nice for the community." So, the way the Board in the past has viewed it, was it was an amenity for the entire community. Yes, the restaurant benefits from it, but we kind of viewed it as no different than if we were to do a Farmers Market or an event in the park or something like that. That's not a profit issue.

Mr. Macheras: Right. We have a park and we want recreational. Yes, I get that 100%.

Mr. Dale: Right.

Mr. Macheras: But like I said, as I saw the crowd that was there, I was like, "*Man, this is great.*" I just got my mind on a Saturday, watching college football.

Mr. Dale: Well, the second part of what you're hitting on, I do agree with. You're talking about how we look and see if it is profitable.

Mr. Macheras: Right.

Mr. Dale: Which is what Michelle and Jim have been doing every Saturday. They're looking and seeing the numbers. Jim was able to say the numbers after 5:00 p.m., earlier in the meeting. He said it was \$2,600; I think it was.

Ms. DeVries: I think it was \$2,400.

Mr. Dale: \$2,400. He knew exactly what the numbers were after 5:00 p.m., so we're able to compare that to our expenses and see if it is making us money.

Mr. Macheras: Right.

Mr. Dale: The overall gist of it is, yes. Really what saved us during the hurricane, was the Friday and the Saturdays.

Mr. Macheras: I know we talked about this before, but I think, because marketing and you all did such a great job with starting that up as soon as we took over the restaurant, I know we tried to look at data before the music and there really isn't any there because we started it, if I'm correct, pretty quickly. So, we don't know, unless we did it every other week, what we would

do. I agree with you, there's going to be certain things in marketing that is just not how much did we make.

Mr. Dale: Right.

Mr. Macheras: It's what we offer the community. I guess unless we look on a Saturday and see two people dancing, then we might start thinking, *"Hey, okay, wait a second."*

Ms. DeVries: Yeah.

Mr. Macheras: But again, it was just something that popped up as any other vendor that we had. Where do we reach a point? That's all?

Mr. Moller: Yeah, I actually have a spreadsheet from about a year ago. I'll email it to Jason and can share it with you guys. Its older data, but it was back when we weren't doing it very often.

Mr. Macheras: Okay.

Mr. Moller: It compared a Saturday night with music and a Saturday night without.

Ms. Yelvington: I remember that you did figure it out.

Ms. DeVries: Yeah. The other thing is, when we consolidated Michelle's budget, so it wasn't all together and reworked her job description. One of the things is exactly what you're asking for. I said, *"Well, if we consolidate the budget, then I can't match it up against the revenue that comes in from it."* So, we agreed that she would do regular reports showing the impact of the marketing efforts. So, it may be time to pull those out again.

Mr. Macheras: I think between the business part of it and community involvement, it's working out great. We know that from the hits that she tells us she gets on social media. Just. as I was watching that big group the other night, I'm like, *"Okay, how do we."* I do remember that discussion and you're right. We're not doing it every night. We do have a little data since we took over the restaurant. Aat least we have something that we can continually look at, as we do with any vendor and making adjustments.

Ms. Yelvington: I think in a typical business world, it would be the way you described it, though. You know, if we're essentially having these entertainers to drive restaurant revenue up, in the business world, you would put it there. But I understand it's probably a mixed bag.

Mr. Dale: This is the hard part, where you're a government entity and in the private world, absolutely, all day long. I hear exactly what you're saying. Yeah, this is an eternal argument that they have with municipalities with parks. It's like, *"Why do we have a park? Why*

*do we have a library? It doesn't add anything to the bottom line.*” Well, it's. It's an amenity to the taxpayer.

Mr. Macheras: Right.

Mr. Dale: That's kind of the situation we're in with some of this, too.

Mr. Macheras: Yeah, that's kind of why I bought that up.

Ms. Yelvington: I think those reports that you described from Michelle, would do the job.

Mr. Macheras: Even if they were quarterly.

Ms. DeVries: Yeah. Actually, in her job description, it is quarterly. It isn't like every month or every meeting. It's quarterly. Ron?

Mr. Rysztogi: This is basically for Jim. My neighbor wanted me to tell you that the ugly dock is back and he's not happy at all. Do you know what he's talking about?

Mr. Moller: Yup.

Mr. Dale: The ugly dock?

Mr. Rysztogi: Yeah. In Hammock Lakes.

Mr. Moller: One of the Hammocks. The kids built a little makeshift dock.

Mr. Rysztogi: It's a real ugly dock. He brought it to Jim's attention and right before the meeting tonight, he said, *“Make sure that the Board knows that the ugly dock is back.”*

Mr. Dale: Because before we were elected, there was a dock that used to be at Woodside Park. I was like, *“What?”*

Mr. Rysztogi: I promised to bring it to the attention of the Board.

Mr. Moller: Before Ed's guys tore it down, the kids used election signs to build a dock.

Ms. Yelvington: Oh, my goodness.

Mr. Dale: That's funny.

Mr. Moller: So, I guess the kids rebuilt it.

Mr. Macheras: Does that fall on our responsibility?

Mr. Showe: It's on our CDD Lake and it's not a permitted structure.

Mr. Dale: It's also illegal to take campaign signs.

Ms. Yelvington: That's true. It is illegal.

Ms. DeVries: Alright. Anything else, Ron?

Mr. Rysztogi: No, I just wanted to make sure that got covered.

Ms. DeVries: Okay. Denise?

Ms. Yelvington: Can I ask a few questions on this Reserve Study?

Ms. DeVries: Yes.

Ms. Yelvington: I thought we would be going over it.

Mr. Showe: Well, we're still waiting for some feedback from the questions. We just received some answers from the vendor today that Jim and I need to go through them. Certainly, we can take whatever questions you have.

Ms. Yelvington: Primarily, my request, if we're going to talk about it later, I just wondered if the spreadsheet can be shared with us.

Mr. Showe: Absolutely.

Ms. Yelvington: Because it's really hard to read in this entire packet.

Mr. Showe: I understand.

Ms. Yelvington: My eyes can't see those tiny numbers.

Mr. Showe: It is a huge file. I didn't want to send it out, but if everybody wants it, I'll certainly send it out to everybody.

Mr. Dale: You still have our original list of questions that we went over.

Mr. Showe: He actually answered almost all of those today, with some feedback for Jim and I. We just need to get back to them.

Mr. Dale: You will send that out to everybody, once you have that?

Mr. Showe: We can send that to you.

Ms. Yelvington: Okay. The only other thing I was curious about, in here, it said that the last one was done in 2009.

Mr. Showe: Yes.

Ms. Yelvington: I don't know if we talked about this at last meeting or not, but do we know what they said in that Reserve Study, compared to how it played out in reality over the 15 years?

Mr. Dale: Ha, ha, ha.

Ms. Yelvington: Why is he laughing?

Ms. DeVries: There was a goose egg when we took over. If you want to count the bonds, it was negative. The reserves were negative.

Ms. Yelvington: Right.

Mr. Dale: That's why I'm laughing.

Ms. Yelvington: So, we don't know. Okay. Fine.

Mr. Showe: Well, we had a study done, there were just no funds. A lot of our Districts will do a Reserve Study, but were not comfortable assessing at that level to get to that amount.

Mr. Dale: Right.

Ms. Yelvington: Well, what I'm getting at, I guess, so regardless of the money, when they say something is going to last 30 years, did it really last 30 or 15 years?

Mr. Dale: Right.

Ms. Yelvington: So, in reality, I'm just curious how accurate their lives are.

Ms. DeVries: What they in 2009, on what needed to be replaced.

Ms. Yelvington: Then those items that were in the 2009 study, have they been replaced and how accurate are these things?

Mr. Dale: It's like a financial plan. You can get it to say anything you want.

Ms. Yelvington: Right, but I want to know reality. So, that's what I was going at.

Ms. DeVries: It is an interesting question.

Mr. Showe: I'll send out the link to the spreadsheet. I'm pretty sure we still have an electronic version of that one. It wasn't the same company that did it. That's one of the reasons why the carts show on the plan as owned by the District, because they updated their original plan and in 2009, we actually did own the carts. We weren't leasing them. So, we just need to kind of go through and update it for current. But yeah, we'll track that plan down and send it out so you can look at some comparisons.

Ms. Yelvington: Okay, thank you. That's all.

Ms. DeVries: Actually, my question was the status of the Reserve Study.

Mr. Showe: They will make whatever updates we need to make. We just need to try to get them all of the updates at once so that they can make one final edit of the document.

Ms. DeVries: Okay. Denise, do you have questions to forward to include in the update?

Ms. Yelvington: I'll wait and see. Maybe it was addressed.

Ms. DeVries: Okay. Rob?

Mr. Dale: Yes, I have some Supervisor Requests. I've been waiting four years to say this. I have three things. One, is something I forgot to ask about, which is the fountain. Are we still waiting on parts?



Mr. Moller: Before I left, he was reaching out to the electrician to see what's going on with Florida, Power & Light (FPL). I haven't heard anything since.

Mr. Dale: Alright. The second thing is an issue that we've talked about at length, the digital sign. I did. Just FYI for the Board, because I don't want the issue to go away. I did send out an email to our County Commissioner. I haven't heard back yet on the status, but I just wanted to let the Board know that I haven't let the issue die and Jim hasn't let the issue die and we're seeking an exception to the digital sign.

Ms. Yelvington: The digital sign is going where?

Mr. Dale: At Woodside Park. We have bond money that we allocated towards that and the electric improvement of the park and everything. But I just didn't want everybody to think that we forgot all about it. Then my last issue, is the ladies were at golfing on Saturday and I know I've talked to you about a particular individual that had some issues. Was that communicated to staff? I know that you were gone.

Mr. Moller: I haven't spoken to them yet today.

Mr. Dale: Okay.

Mr. Moller: I want to talk to the individual employee, so they don't feel like they have to answer yet one way or the other, to kind of get their feelings on the individual.

Mr. Dale: Yeah.

Mr. Moller: As far as safety issues.

Mr. Dale: Yeah. You know my feeling. The thing that I shared with Jim, is that we don't necessarily have to trespass somebody. We can. That's an arrow in the quiver, but the other arrow in the quiver that we have, is we can deny service to people.

Mr. Moller: That's easy because it's part of their safe serve.

Ms. DeVries: Right.

Mr. Moller: So, if he comes in intoxicated, they have every right to deny service of alcoholic beverages.

Ms. DeVries: Okay.

Mr. Macheras: So, with that said, I don't know if that's a 911 call.

Mr. Dale: It was close to being a 911 call.

Ms. DeVries: Really? When?

Ms. Yelvington: Last Saturday night.

Ms. DeVries: Well, I was there, but it was fine. It must have escalated after I left.

Mr. Dale: It did. Luckily we have a very graceful Marketing Director.

Ms. DeVries: Okay.

Mr. Dale: Who has a velvet touch.

Ms. Yelvington: The said individual was representing himself as our groundskeeper to my group.

Ms. DeVries: Oh my!

Ms. Yelvington: Which I find to be troubling because we don't want that reflecting on us. That behavior is making us look bad. So that's to be taken into consideration too.

Mr. Macheras: To be clear, he was not our groundskeeper. Right?

Ms. DeVries: No, he is not.

Mr. Dale: No.

Ms. DeVries: When I left, he was lurking, but not doing anything.

Mr. Dale: It escalated.

Ms. DeVries: Okay.

Mr. Macheras: The office should have a generic phone number to the Vieira substation, if it escalates to 911, but if it ever got to where it was a no trespass, I've done plenty of those in my retail days, as long as they quickly...

Ms. Yelvington: Well, make sure staff knows, to not be alone with people like that in the parking lot?

Mr. Dale: I agree. They're very good about doubling up and everything, but yes, it is a safety issue, but sometimes when you've got two young ladies as staff...

Ms. Yelvington: Yeah, that's not good, but they should never be approaching somebody like that alone. They should always go in pairs. So, they need some kind of safety policy.

Mr. Dale: But even that might not be enough sometimes. That's my point. That's why I don't want that element, lurking around.

Ms. Yelvington: Yes, it was concerning.

Mr. Dale: Let me ask a conceptual question. Obviously I'm going to defer to full-time staff, but Board Members ran into a situation where somebody needed to be trespassed, do we have that authority as Board Members.

Mr. Showe: I think any representative of the CDD, whether that is staff, if you have authority as a CDD member, you can call the police and ask for somebody to be trespassed.

Mr. Dale: As a CDD member or as a Board Member?

Mr. Showe: I think as a CDD staff member, if you have got some authority with the CDD, you can call and have somebody trespassed. Because what's going to happen, is the sheriff is going to come onsite.

Mr. Dale: Right.

Mr. Showe: They're going to find whoever is the representative onsite and they're going to just have you sign the document saying, "*Yes, I want them trespassed.*"

Mr. Dale: As Board Members, we each have that authority.

Mr. Showe: I would think you could.

Mr. Dale: Okay.

Ms. DeVries: Okay.

Mr. Showe: Because what you're doing, is you're doing exactly what you should do, which is call law enforcement. If they say, "*We want to take this action,*" then yes, you have the authority. All of you have signatory authority as part of your officers.

Mr. Moller: What I ran into at the dog park, both parties need to be there. So that guy needs to be there for them to trespass him.

Mr. Dale: Right. Alright, good discussion. That's all I have.

Ms. DeVries: Okay. I already mentioned mine. I wanted the status of the Reserve Study and I got it. So, does anybody want to make a motion to adjourn?

## **ELEVENTH ORDER OF BUSINESS**

## **Adjournment**

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

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Secretary/Assistant Secretary

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Chairman/Vice Chairman

## SECTION VI

# SECTION A

Viera East CDD Action Items  
12/19/2024

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			Cost Estimate Provided to VEGDA - Awaiting Response
2	Park Improvements	Moller/Webb	Ongoing	2/22/24			

## SECTION VIII

# SECTION A



**Viera East**  
**Community Development District**  
Check Register Summary  
November 15, 2024 through December 12, 2024

Fund	Date	Check #'s	Amount
General Fund			
	11/21/24	5257-5265	\$ 19,210.57
	12/5/24	5266-5287	\$ 18,303.40
	12/12/24	5288-5293	\$ 17,301.34
	Sub-Total		\$ 54,815.31
Capital Reserve			
	11/21/24	199	\$ 18,119.68
	12/5/24	199 - Voided	\$ (18,119.68)
	12/5/24	200-201	\$ 31,366.55
	12/12/24	202	\$ 118,260.00
	Sub-Total		\$ 149,626.55
Golf Course			
	11/21/24	32150-32161	\$ 22,353.48
	12/5/24	32162-32191	\$ 60,196.98
	12/5/24	32185 - Voided	\$ (922.00)
	12/12/24	32192-32211	\$ 30,298.34
	Sub-Total		\$ 111,926.80
Total			\$ 316,368.66

CHECK DATE	VEND#	.....INVOICE..... DATE	....EXPENSED TO... INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT	#
11/21/24	00296	11/15/24	10192215 IRRIGATION PUMP	2024	11	340-53800-47400			EVERBANK, N.A.	*	2,298.44	2,298.44	005257
11/21/24	00286	10/17/24	9966300 NETWORK	2024	10	340-53800-41000				*	1,264.44		
		11/18/24	9991673 NETWORK	2024	11	340-53800-41000			FUSION, LLC	*	1,286.07	2,550.51	005258
11/21/24	00209	11/19/24	60 A REMOVED DEAD PALM	2024	11	330-53800-49400			LELAND'S TREE SERVICE	*	800.00	800.00	005259
11/21/24	00245	11/18/24	5853 PUMP STATION	2024	11	340-53800-47300			PROFESSIONAL IRRIGATION SERVICE	*	300.00	300.00	005260
11/21/24	00196	11/08/24	21WR0183 MAINTENANCE	2024	11	340-53800-46000			RING POWER CORPORATION	*	4,058.38	4,058.38	005261
11/21/24	00626	11/18/24	1949225 ATTORNEY FEES	2024	10	310-51300-31500			SHUTTS & BOWEN LLP	*	2,987.59	2,987.59	005262
11/21/24	00254	11/13/24	1235 PINE REMOVAL	2024	11	320-53800-49000			SUPERIOR TREE SERVICES LLC	*	3,500.00	3,500.00	005263
11/21/24	00188	11/14/24	30901813 UNIFORMS	2024	11	340-53800-54100				*	58.90		
		11/21/24	30901833 UNIFORMS	2024	11	340-53800-54100			UNIFIRST CORPORATION	*	56.75	115.65	005264
11/21/24	00259	11/09/24	47 VECCD MARKETING NOV24	2024	11	320-53800-48000			UNIQUE WEBB CONSULTING	*	2,600.00	2,600.00	005265
12/05/24	00285	11/15/24	2078 GRASS CUTTING	2024	11	340-53800-47300			A NEW LIFE LAWN CARE & MORE	*	1,800.00	1,800.00	005266
12/05/24	00318	12/05/24	12072024 ENTERTAINMENT 12/7/24	2024	12	320-53800-48000			AL JAMES	*	200.00	200.00	005267



CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
12/05/24	00321	12/05/24 12282024	202412 320-53800-48000	ENTERTAINMENT 12/28/24	*	200.00	
				MARTIN GALLAGHER			200.00 005280
12/05/24	00190	12/03/24 379943	202412 340-53800-46000	PUMP FILTER	*	108.05	
				NAPA AUTO PARTS			108.05 005281
12/05/24	00291	12/05/24 01032025	202412 320-53800-48000	ENTERTAINMENT 1/3/25	*	350.00	
				ROCKSTAR KARAOKE ENTERTAINMENT LLC			350.00 005282
12/05/24	00291	12/05/24 12132024	202412 320-53800-48000	ENTERTAINMENT 12/13/2024	*	350.00	
				ROCKSTAR KARAOKE ENTERTAINMENT LLC			350.00 005283
12/05/24	00291	12/05/24 12202024	202412 320-53800-48000	ENTERTAINMENT 12/20/24	*	350.00	
				ROCKSTAR KARAOKE ENTERTAINMENT LLC			350.00 005284
12/05/24	00291	12/05/24 12272024	202412 320-53800-48000	ENTERTAINMENT 12/27/24	*	350.00	
				ROCKSTAR KARAOKE ENTERTAINMENT LLC			350.00 005285
12/05/24	00291	12/06/24 12062024	202412 320-53800-48000	ENTERTAINMENT 12/6/24	*	350.00	
				ROCKSTAR KARAOKE ENTERTAINMENT LLC			350.00 005286
12/05/24	00188	11/28/24 30901848	202411 340-53800-54100	UNIFORMS	*	56.75	
				UNIFIRST CORPORATION			56.75 005287
12/12/24	00285	12/05/24 2087	202412 340-53800-47300	GRASS CUTTING	*	1,800.00	
				A NEW LIFE LAWN CARE & MORE			1,800.00 005288
12/12/24	00306	12/03/24 29960	202412 320-53800-48000	1/4 PAGE AD DEC24	*	433.50	
		12/03/24 29961	202412 320-53800-48000	1/6 PAGE AD DEC24	*	330.00	
				BLUEWATER CREATIVE GROUP, INC.			763.50 005289
12/12/24	00258	12/05/24 2025VIEN	202412 340-53800-49100	APPRAISER	*	2,391.00	
				DANA BLICKLEY, CFA			2,391.00 005290

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
12/12/24	00126	12/01/24 490	202412 310-51300-34000	MANAGEMENT FEES DEC24	*	9,603.50	
		12/01/24 490	202412 310-51300-35100	INFORMATION TECH DEC24	*	394.58	
		12/01/24 490	202412 310-51300-31700	DISSEMINATION SVC DEC24	*	87.50	
		12/01/24 490	202412 310-51300-42500	COPIES	*	102.90	
GOVERNMENTAL MANAGEMENT SERVICES							10,188.48 005291
12/12/24	00209	12/07/24 68	202412 320-53800-49000	REMOVED 2 FICUS TREES	*	2,100.00	
LELAND'S TREE SERVICE							2,100.00 005292
12/12/24	00188	12/05/24 30901864	202412 340-53800-54100	UNIFORMS	*	58.36	
UNIFIRST CORPORATION							58.36 005293
TOTAL FOR BANK A						54,815.31	
TOTAL FOR REGISTER						54,815.31	

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
11/21/24	00074	11/12/24 11120224	202411 320-53800-60000 UTILITY VEHICLE	FLORIDA COAST EQUIPMENT, LLC	*	18,119.68	18,119.68 000199
12/05/24	00074	11/12/24 11120224	202411 320-53800-60000 UTILITY VEHICLE	FLORIDA COAST EQUIPMENT, LLC	V	18,119.68-	18,119.68-000199
12/05/24	00088	12/05/24 10203947	202412 320-53800-60000 FINAL PAYMENT	ACCURATE AIR CONDITIONING, HEATING,	*	13,246.87	13,246.87 000200
12/05/24	00074	11/12/24 11120224	202411 320-53800-60000 UTILITY VEHICLE	FLORIDA COAST EQUIPMENT, LLC	*	18,119.68	18,119.68 000201
12/12/24	00010	11/30/24 930510	202411 320-53800-60000 RENO GREEN SIDE BUNKERS	LANDIRR INC.	*	118,260.00	118,260.00 000202
TOTAL FOR BANK C						149,626.55	
TOTAL FOR REGISTER						149,626.55	

VIER --VIERA EAST-- AWOLFE

VIER --VIERA EAST-- AWOLFE





\*\*\* CHECK DATES 11/15/2024 - 12/12/2024 \*\*\*  
 VIERA EAST- GOLF COURSE  
 BANK B VIERA EAST-GOLF

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
12/05/24	01560	11/30/24 00114295	202411 330-57200-43100	CYLINDER RENTAL	*	212.60	
				ARC3 GASES, INC			212.60 032165
12/05/24	01668	11/16/24 44807	202411 390-57200-51160	JANITORIAL SVC	*	255.00	
		11/23/24 45205	202411 390-57200-51160	JANITORIAL SVCS	*	305.00	
				BREVARD HOME CLEANING			560.00 032166
12/05/24	00390	3/19/24 93789337	202403 300-14200-10000	GOLF BALLS	*	65.29	
				CALLAWAY			65.29 032167
12/05/24	01550	11/21/24 620062	202411 300-14100-10000	BREAD	*	148.90	
		11/29/24 620251	202411 300-14100-10000	BREAD	*	208.55	
		12/03/24 620053	202412 300-14100-10000	BREAD	*	188.75	
				CHUCK INDEPENDENT BREAD DIST, LLC			546.20 032168
12/05/24	00024	11/12/24 70192 NO	202411 390-57200-43000	5600 MURRELL RD	*	407.86	
		11/13/24 112664 N	202411 320-57200-43000	2300 CLUBHOUSE DR	*	190.75	
		11/13/24 112664 N	202411 330-57200-43000	2300 CLUBHOUSE DR	*	190.75	
		11/13/24 112664 N	202411 350-57200-43000	2300 CLUBHOUSE DR	*	190.76	
		11/14/24 141774 N	202411 320-57200-43000	4563 BRAYWICK	*	81.43	
				CITY OF COCOA UTILITIES			1,061.55 032169
12/05/24	00947	11/21/24 6674642	202411 390-57200-46500	PEST CONTROL	*	370.96	
				ECOLAB PEST ELIMINATION			370.96 032170
12/05/24	01394	11/15/24 63491975	202411 330-57200-54600	RENTAL	*	142.74	
				ECOLAB			142.74 032171
12/05/24	01594	12/03/24 26510	202412 310-57200-45000	INSURNACE	*	65.00	
				EGIS INSURANCE & RISK ADVISORS			65.00 032172
				VIER --VIERA EAST-- AWOLFE			



CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
12/05/24	00694	11/15/24 681928	202411 390-57200-46000		*	1,416.83	
		START VERT					
		11/15/24 681928	202411 300-13100-10000		*	1,416.83	
		START VERT					
PRECISION SMALL ENGINE CO., INC.							2,833.66 032179
12/05/24	00808	12/04/24 12042024	202412 300-10100-11000		*	1,000.00	
		PETTY CASH					
PETTY CASH							1,000.00 032180
12/05/24	99999	12/05/24 VOID	202412 000-00000-00000		C	.00	
		VOID CHECK					
*****INVALID VENDOR NUMBER*****							.00 032181
12/05/24	01324	11/16/24 11162024	202411 320-57200-51200		*	98.55	
		CLOTHING					
		11/16/24 11162024	202411 390-57200-51100		*	44.97	
		BLACK CUP					
		11/16/24 11162024	202411 300-13100-10000		*	100.48	
		LITTER PICK UP BAGS					
		11/16/24 11162024	202411 320-57200-41000		*	111.38	
		HULU SUBSCRIPTION					
		11/16/24 11162024	202411 300-13100-10000		*	299.00	
		CLOCK SYSTEM					
		11/16/24 11162024	202411 390-57200-47500		*	500.00	
		MOSQUITO REPELLENT					
		11/16/24 11162024	202411 320-57200-41000		*	15.55	
		TELEPHONE					
		11/16/24 11162024	202411 320-57200-46000		*	26.98	
		DIMMER SWITCH					
		11/16/24 11162024	202411 390-57200-51100		*	102.99	
		GROWING SYSTEM					
		11/16/24 11162024	202411 320-57200-41000		*	239.00	
		CRICKET WIRELESS					
		11/16/24 11162024	202411 300-13100-10000		*	645.62	
		SHELF KIT					
		11/16/24 11162024	202411 390-57200-47700		*	272.00	
		FLORATOM					
		11/16/24 11162024	202411 300-13100-10000		*	70.00	
		ADVERTISING					
		11/16/24 11162024	202411 300-13100-10000		*	100.00	
		BUCKAROO BALL DONATION					
		11/16/24 11162024	202411 300-13100-10000		*	715.85	
		SPACE COAST LIVING MAGAZ					
		11/16/24 11162024	202411 300-13100-10000		*	48.14	
		CROWN ROYAL					

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		11/16/24	11162024 202411 300-13100-10000	DISCOVER THE SPACE COAST	*	715.85	
				REGIONS BANK			4,106.36 032182
12/05/24 99999		12/05/24	VOID 202412 000-00000-00000	VOID CHECK	C	.00	
				*****INVALID VENDOR NUMBER*****			.00 032183
12/05/24 01324		11/22/24	11222024 202411 300-14100-10000	VEGETABLES	*	11.97	
		11/22/24	11222024 202411 300-14100-10000	VEGETABLES	*	30.16	
		11/22/24	11222024 202411 300-14100-10000	VEGETABLES	*	35.20	
		11/22/24	11222024 202411 300-14100-10000	VEGETABLES	*	147.13	
		11/22/24	11222024 202411 330-57200-51025	FOOD	*	912.78	
		11/22/24	11222024 202411 330-57200-43100	KITCHEN SUPPLIES	*	62.94	
		11/22/24	11222024 202411 300-21700-10100	FUEL	*	68.30	
		11/22/24	11222024 202411 330-57200-52000	SALES TAX	*	28.93	
		11/22/24	11222024 202411 330-57200-52000	FOOD	*	116.94	
		11/22/24	11222024 202411 330-57200-52200	FOOD	*	31.47	
		11/22/24	11222024 202411 330-57200-52000	BEVERAGES	*	13.14	
		11/22/24	11222024 202411 330-57200-52200	FOOD	*	8.58	
		11/22/24	11222024 202411 330-57200-51025	MILK	*	27.71	
		11/22/24	11222024 202411 300-13100-10000	TOOTHPICKS & TABLE SIGNS	*	62.06	
		11/22/24	11222024 202411 300-14100-10000	CHRISTMAS DECOR	*	16.67	
		11/22/24	11222024 202411 300-14100-10000	FOOD	*	17.97	
		11/22/24	11222024 202411 300-14100-10000	FOOD	*	21.98	
		11/22/24	11222024 202411 300-14100-10000	FOOD	*	119.81	
		11/22/24	11222024 202411 300-14100-10000	FOOD	*	2.89	

VIER --VIERA EAST-- AWOLFE



\*\*\* CHECK DATES 11/15/2024 - 12/12/2024 \*\*\*  
 VIERA EAST- GOLF COURSE  
 BANK B VIERA EAST-GOLF

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
12/12/24	01654	12/10/24 LORL1774	202412 320-57200-51100	TOWELS	*	161.27	
				ALSCO			161.27 032193
12/12/24	01668	11/29/24 45568	202412 390-57200-51160	JANITORIAL SVC	*	255.00	
				BREVARD HOME CLEANING			255.00 032194
12/12/24	01553	12/01/24 02124631	202412 320-57200-34100	INTERNET	*	326.36	
				CHARTER COMMUNICATIONS			326.36 032195
12/12/24	01550	12/12/24 620005	202412 300-14100-10000	BREAD	*	179.00	
		12/12/24 620006	202412 300-14100-10000	BREAD	*	120.20	
				CHUCK INDEPENDENT BREAD DIST, LLC			299.20 032196
12/12/24	01388	12/05/24 AR124129	202412 390-57200-54600	PRINTER LEASE	*	107.10	
				DEX IMAGING			107.10 032197
12/12/24	01196	12/02/24 94099661	202412 390-57200-46000	SVCAR	*	440.07	
				E-Z-GO A TEXTRON COMPANY			440.07 032198
12/12/24	00035	6/30/24 06302024	202406 330-57200-43000	2300 CLUB HOUSE	*	786.57	
		6/30/24 06302024	202406 340-57200-43000	2300 CLUB HOUSE	*	786.57	
		7/31/24 07312024	202407 330-57200-43000	2300 CLUB HOUSE	*	822.16	
		7/31/24 07312024	202407 340-57200-43000	2300 CLUB HOUSE	*	822.16	
		8/31/24 08312024	202408 330-57200-43000	2300 CLUB HOUSE	*	872.47	
		8/31/24 08312024	202408 340-57200-43000	2300 CLUB HOUSE	*	872.47	
		9/30/24 09302024	202409 330-57200-43000	2300 CLUB HOUSE	*	780.11	
		9/30/24 09302024	202409 340-57200-43000	2300 CLUB HOUSE	*	780.10	
		10/31/24 10312024	202410 330-57200-43000	2300 CLUB HOUSE	*	666.59	
		10/31/24 10312024	202410 340-57200-43000	2300 CLUB HOUSE	*	666.58	

VIER --VIERA EAST-- AWOLFE



CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
12/12/24	01512	11/27/24 1319972	202411 390-57200-54600	RENT	*	242.06	
		11/27/24 1319972	202411 350-57200-46100	RENT	*	10,784.30	
		11/27/24 1319972	202411 390-57200-54600	RENT	*	253.59	
		11/27/24 1319972	202411 350-57200-46100	RENT	*	492.60	
		11/28/24 1324376	202411 390-57200-54600	RENT	*	1,065.98	
THE HUNTINGTON NATIONAL BANK							12,838.53 032208
12/12/24	01588	12/05/24 8226	202412 390-57200-47500	FOLLAR PAK FOUNDATION	*	1,266.00	
TURF SOLUTIONS OF FLORIDA INC							1,266.00 032209
12/12/24	00807	11/28/24 30901848	202411 390-57200-54100	UNIFORMS	*	289.55	
		12/05/24 30901865	202412 390-57200-54100	UNIFORMS	*	153.27	
UNIFIRST CORPORATION							442.82 032210
12/12/24	00529	12/05/24 41243290	202412 390-57200-46000	PROMO FLYERS	*	254.94	
WESCO TURF, INC.							254.94 032211
TOTAL FOR BANK B						111,926.80	
TOTAL FOR REGISTER						111,926.80	

VIER --VIERA EAST-- AWOLFE



## SECTION B

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

***Unaudited Financial Reporting***  
***November 30, 2024***



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**Viera East**  
**Community Development District**  
**Combined Balance Sheet**  
**November 30, 2024**

	General Fund	Capital Reserve Fund	Debt Service Fund	Capital Projects Fund	Golf Course/ Recreation Fund	Totals Governmental Fund
<b>Assets:</b>						
<u>Cash:</u>						
Operating Account	\$ 913,245	\$ -	\$ -	\$ -	\$ 568,170	\$ 1,481,415
Capital Reserve Account	\$ -	\$ 1,319,047	\$ -	\$ -	\$ -	\$ 1,319,047
Assessments Receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Receivable	\$ -	\$ -	\$ -	\$ -	\$ 1,685	\$ 1,685
Due from Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from Golf Course	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from General Fund	\$ -	\$ -	\$ 188,536	\$ -	\$ 266,795	\$ 455,331
Due from Other	\$ -	\$ -	\$ -	\$ -	\$ 14,510	\$ 14,510
Prepaid Expenses	\$ 13,857	\$ -	\$ -	\$ -	\$ 210,618	\$ 224,475
Inventory- Pro Shop	\$ -	\$ -	\$ -	\$ -	\$ 48,601	\$ 48,601
Inventory- Hook & Eagle	\$ -	\$ -	\$ -	\$ -	\$ 41,970	\$ 41,970
<u>Investments:</u>						
State Board of Administration	\$ -	\$ 137,170	\$ -	\$ -	\$ -	\$ 137,170
<u>Series 2012</u>						
Reserve	\$ -	\$ -	\$ -	\$ -	\$ 290,018	\$ 290,018
Benefit Assessment	\$ -	\$ -	\$ -	\$ -	\$ 7,742	\$ 7,742
Bond Service	\$ -	\$ -	\$ -	\$ -	\$ 31	\$ 31
Recreation Fees	\$ -	\$ -	\$ -	\$ -	\$ 82,535	\$ 82,535
Prepaid Expenses - Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Series 2020</u>						
Reserve	\$ -	\$ -	\$ 242,876	\$ -	\$ -	\$ 242,876
Temporary Interest	\$ -	\$ -	\$ 26,741	\$ -	\$ -	\$ 26,741
Bond Service	\$ -	\$ -	\$ 9,340	\$ -	\$ -	\$ 9,340
Project	\$ -	\$ -	\$ -	\$ 63,017	\$ -	\$ 63,017
Improvements (Net of Depreciation)	\$ -	\$ -	\$ -	\$ -	\$ 1,438,328	\$ 1,438,328
<b>Total Assets</b>	<b>\$927,102</b>	<b>\$ 1,456,217</b>	<b>\$ 467,494</b>	<b>\$ 63,017</b>	<b>\$ 2,971,002</b>	<b>\$ 5,884,832</b>
<b>Liabilities:</b>						
Accounts Payable	\$ 4,184	\$ 118,260	\$ -	\$ -	\$ 79,518	\$ 201,962
Accrued Expenses	\$ 22,349	\$ -	\$ -	\$ -	\$ 1,547	\$ 23,896
Deferred Revenue- Season Advance	\$ -	\$ -	\$ -	\$ -	\$ 45,782	\$ 45,782
Deferred Revenue- Special Assessment O&M	\$ -	\$ -	\$ -	\$ -	\$ 16,719	\$ 16,719
Deferred Revenue- Special Assessment Debt	\$ -	\$ -	\$ -	\$ -	\$ 29,974	\$ 29,974
Due to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Golf Course	\$ 266,795	\$ -	\$ -	\$ -	\$ -	\$ 266,795
Due to Debt Service	\$ 188,536	\$ -	\$ -	\$ -	\$ -	\$ 188,536
Due to Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Interest Payable	\$ -	\$ -	\$ -	\$ -	\$ 14,646	\$ 14,646
Accrued Principal Payable	\$ -	\$ -	\$ -	\$ -	\$ 86,667	\$ 86,667
Accrued Payroll Payable	\$ 15,723	\$ -	\$ -	\$ -	\$ 46,109	\$ 61,832
Notes Payable	\$ -	\$ -	\$ -	\$ -	\$ 359,212	\$ 359,212
Sales Tax Payable	\$ -	\$ -	\$ -	\$ -	\$ 26,063	\$ 26,063
Event Deposits	\$ -	\$ -	\$ -	\$ -	\$ (10,987)	\$ (10,987)
Bonds Payable- Series 2012	\$ -	\$ -	\$ -	\$ -	\$ 1,555,000	\$ 1,555,000
Bond Discount	\$ -	\$ -	\$ -	\$ -	\$ (6,574)	\$ (6,574)
Deferred Loss	\$ -	\$ -	\$ -	\$ -	\$ (59,258)	\$ (59,258)
<b>Total Liabilities</b>	<b>\$497,587</b>	<b>\$ 118,260</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,184,417</b>	<b>\$ 2,800,264</b>
<b>Fund Balance:</b>						
Nonspendable:						
Prepaid Items	\$ 13,857	\$ -	\$ -	\$ -	\$ -	\$ 13,857
Restricted for:						
Debt Service - Series 2020	\$ -	\$ -	\$ 467,494	\$ -	\$ -	\$ 467,494
Capital Projects - Series 2020	\$ -	\$ -	\$ -	\$ 63,017	\$ -	\$ 63,017
Assigned for:						
Capital Reserves	\$ -	\$ 1,337,957	\$ -	\$ -	\$ -	\$ 1,337,957
Unassigned	\$ 415,658	\$ -	\$ -	\$ -	\$ 786,585	\$ 1,202,243
<b>Total Fund Balances</b>	<b>\$429,515</b>	<b>\$ 1,337,957</b>	<b>\$ 467,494</b>	<b>\$ 63,017</b>	<b>\$ 786,585</b>	<b>\$ 3,084,567</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 927,102</b>	<b>\$ 1,456,217</b>	<b>\$ 467,494</b>	<b>\$ 63,017</b>	<b>\$ 2,971,002</b>	<b>\$ 5,884,832</b>

**Viera East**  
**Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending November 30, 2024**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 11/30/24	Thru 11/30/24	Variance

**Revenues:**

Maintenance Assessments	\$ 1,378,973	\$ 396,554	\$ 396,554	\$ -
Golf Course Administrative Services	\$ 56,280	\$ 9,380	\$ 9,380	\$ 0
Donations for Park Materials	\$ 5,000	\$ 833	\$ -	\$ (833)
Miscellaneous Income- Farmers Market	\$ 20,000	\$ 3,333	\$ -	\$ (3,333)
Interest Income	\$ 100	\$ 17	\$ -	\$ (17)
<b>Total Revenues</b>	<b>\$1,460,353</b>	<b>\$ 410,117</b>	<b>\$405,934</b>	<b>\$ (4,183)</b>

**Expenditures:**

**General & Administrative:**

Supervisors Fees	\$ 30,519	\$ 5,087	\$ 3,705	\$ 1,382
Engineering Fees	\$ 5,000	\$ 833	\$ -	\$ 833
Attorney's Fees	\$ 20,000	\$ 3,333	\$ 2,988	\$ 346
Dissemination	\$ 1,050	\$ 175	\$ 175	\$ -
Trustee Fees	\$ 5,600	\$ 933	\$ 673	\$ 260
Annual Audit	\$ 14,000	\$ 2,333	\$ 2,370	\$ (36)
Collection Agent	\$ 2,500	\$ 417	\$ -	\$ 417
Management Fees	\$ 115,242	\$ 19,207	\$ 19,207	\$ -
Postage	\$ 2,000	\$ 333	\$ 10	\$ 323
Printing & Binding	\$ 2,500	\$ 417	\$ 10	\$ 407
Insurance- Liability	\$ 15,229	\$ 2,538	\$ 1,627	\$ 911
Legal Advertising	\$ 2,500	\$ 417	\$ 299	\$ 118
Other Current Charges	\$ 1,200	\$ 200	\$ 52	\$ 148
Office Supplies	\$ 2,000	\$ 333	\$ 103	\$ 230
Dues & Licenses	\$ 175	\$ 175	\$ 175	\$ -
Information Technology	\$ 4,735	\$ 789	\$ 789	\$ 0
<b>Total General &amp; Administrative</b>	<b>\$ 224,250</b>	<b>\$ 37,521</b>	<b>\$ 32,183</b>	<b>\$ 5,338</b>

**Viera East**  
**Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending November 30, 2024**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 11/30/24	Thru 11/30/24	Variance

**Operations & Maintenance**

**Operating Expenditures**

Salaries	\$ 178,500	\$ 29,750	\$ 29,153	\$ 597
Administration Fee	\$ 1,436	\$ 239	\$ 202	\$ 37
FICA Expense	\$ 14,155	\$ 2,359	\$ 2,230	\$ 129
Health Insurance	\$ 5,000	\$ 833	\$ 276	\$ 558
Workers Compensation	\$ 3,790	\$ 632	\$ 385	\$ 247
Unemployment	\$ 1,119	\$ 187	\$ 106	\$ 80
Retirement Contribution	\$ 5,061	\$ 844	\$ -	\$ 844
Other Contractual	\$ 10,000	\$ 1,667	\$ 1,315	\$ 352
Marketing- Lifestyle/Amenities	\$ 95,000	\$ 15,833	\$ 15,079	\$ 754
Training	\$ 500	\$ 83	\$ -	\$ 83

<b>Subtotal Field Expenditures</b>	<b>\$ 314,561</b>	<b>\$ 52,427</b>	<b>\$ 48,745</b>	<b>\$ 3,681</b>
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**Maintenance Expenditures**

Canal Maintenance	\$ 14,000	\$ 2,333	\$ -	\$ 2,333
Lake Bank Restoration	\$ 164,000	\$ 27,333	\$ -	\$ 27,333
Lake Bank Education Project	\$ 3,000	\$ 500	\$ -	\$ 500
Environmental Services	\$ 10,000	\$ 1,667	\$ -	\$ 1,667
Water Management System	\$ 134,248	\$ 22,375	\$ 21,588	\$ 787
Midge Control	\$ 8,000	\$ 1,333	\$ -	\$ 1,333
Contingencies	\$ 10,000	\$ 1,667	\$ -	\$ 1,667
Fire Line Management	\$ 3,500	\$ 583	\$ 800	\$ (217)
Basin Repair	\$ 3,000	\$ 500	\$ -	\$ 500

<b>Subtotal Maintenance Expenditures</b>	<b>\$ 349,748</b>	<b>\$ 58,291</b>	<b>\$ 22,388</b>	<b>\$ 35,903</b>
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**Viera East**  
**Community Development District**  
**General Fund**

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending November 30, 2024**

	Adopted Budget	Prorated Budget Thru 11/30/24	Actual Thru 11/30/24	Variance
<b>Grounds Maintenance Expenditures</b>				
Salaries	\$ 232,730	\$ 38,788	\$ 34,325	\$ 4,463
Bonus Program	\$ -	\$ -	\$ 59,814	\$ (59,814)
Administrative Fees	\$ 2,840	\$ 473	\$ 352	\$ 121
FICA	\$ 19,787	\$ 3,298	\$ 2,626	\$ 672
Health Insurance	\$ 32,893	\$ 5,482	\$ 4,703	\$ 779
Workers Compensation	\$ 4,942	\$ 824	\$ 670	\$ 154
Unemployment	\$ 2,608	\$ 435	\$ -	\$ 435
Retirement Contribution	\$ 6,682	\$ 1,114	\$ -	\$ 1,114
Telephone	\$ 15,660	\$ 2,610	\$ 2,827	\$ (217)
Utilities	\$ 15,000	\$ 2,500	\$ 540	\$ 1,960
Property Appraiser	\$ 1,990	\$ 332	\$ -	\$ 332
Insurance- Property	\$ 3,344	\$ 557	\$ 606	\$ (49)
Repairs	\$ 25,000	\$ 4,167	\$ 12,003	\$ (7,836)
Fuel	\$ 21,000	\$ 3,500	\$ 2,239	\$ 1,261
Park Maintenance	\$ 45,000	\$ 7,500	\$ 2,947	\$ 4,553
Sidewalk Repair	\$ 15,000	\$ 2,500	\$ -	\$ 2,500
Chemicals	\$ 4,000	\$ 667	\$ 564	\$ 103
Contingencies	\$ 10,000	\$ 1,667	\$ 5,250	\$ (3,583)
Refuse	\$ 12,000	\$ 2,000	\$ 3,971	\$ (1,971)
Office Supplies	\$ -	\$ -	\$ 945	\$ (945)
Uniforms	\$ 4,000	\$ 667	\$ (17)	\$ 684
Fire Alarm System	\$ 7,500	\$ 1,250	\$ 270	\$ 980
Rain Bird Pump System	\$ 28,041	\$ 4,674	\$ 4,597	\$ 77
Park Materials	\$ 10,000	\$ 1,667	\$ 262	\$ 1,405
Bay Hill Flow Way Maintenance	\$ 20,000	\$ 3,333	\$ -	\$ 3,333
<b>Subtotal Grounds Maintenance Expenditur</b>	<b>\$ 540,017</b>	<b>\$ 90,003</b>	<b>\$ 139,492</b>	<b>\$ (49,489)</b>
<b>Total Operations &amp; Maintenance</b>	<b>\$1,204,326</b>	<b>\$ 200,721</b>	<b>\$ 210,625</b>	<b>\$ (9,904)</b>
<b>Total Expenditures</b>	<b>\$1,428,576</b>	<b>\$ 238,242</b>	<b>\$ 242,808</b>	<b>\$ (4,566)</b>
<b>Excess (Deficiency) of Revenues over Expen</b>	<b>\$ 31,777</b>		<b>\$ 163,125</b>	
<b><u>Other Financing Sources/(Uses):</u></b>				
Transfer In/(Out)- Capital Reserve	\$ (31,777)	\$ -	\$ -	\$ -
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ (31,777)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ (0)</b>		<b>\$ 163,125</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 266,390</b>	
<b>Fund Balance - Ending</b>	<b>\$ (0)</b>		<b>\$ 429,515</b>	

**Viera East**  
**Community Development District**  
**Capital Reserve Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending November 30, 2024**

	Adopted Budget	Prorated Budget Thru 11/30/24	Actual Thru 11/30/24	Variance
<b><u>Revenues</u></b>				
Interest	\$ 500	\$ 83	\$ 1,129	\$ 1,046
<b>Total Revenues</b>	<b>\$ 500</b>	<b>\$ 83</b>	<b>\$ 1,129</b>	<b>\$ 1,046</b>
<b><u>Expenditures:</u></b>				
Capital Outlay	\$ 80,000	\$ 13,333	\$ 245,795	\$ (232,462)
Truck Maintenance	\$ 25,000	\$ 4,167	\$ -	\$ 4,167
Sign Project	\$ 20,000	\$ 3,333	\$ -	\$ 3,333
Vehicle Purchase	\$ 20,000	\$ 3,333	\$ -	\$ 3,333
<b>Total Expenditures</b>	<b>\$ 145,000</b>	<b>\$ 24,167</b>	<b>\$ 245,795</b>	<b>\$ (232,462)</b>
<b>Excess (Deficiency) of Revenues over Expen</b>	<b>\$ (144,500)</b>		<b>\$ (244,666)</b>	
<b><u>Other Financing Sources/(Uses)</u></b>				
Transfer In/(Out)- General Fund	\$ 31,777	\$ -	\$ -	\$ -
Transfer In/(Out)- Golf Course	\$ 84,410	\$ -	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 116,187</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ (28,313)</b>		<b>\$ (244,666)</b>	
<b>Fund Balance - Beginning</b>	<b>\$1,660,412</b>		<b>\$1,582,623</b>	
<b>Fund Balance - Ending</b>	<b>\$1,632,099</b>		<b>\$1,337,957</b>	



# Viera East

## Community Development District

### Capital Reserve Fund

#### Capital Outlay Check Register Detail

For The Period Ending November 30, 2024

Check			
Date	Vendor	Detail	Amount
10/30/24	Viera East	Clean Up CPF Balance	\$ 149.81
10/30/24	Landirr Inc.	Reno Green Side Bunkers	\$ 91,980.00
10/30/24	Reserve Advisors, LLC	Reserve Study	\$ 4,875.00
11/30/24	WW Sod & Equipment	Kawasaki Mower	\$ 12,410.48
11/30/24	Florida Coast Equipment	Utlity Vehicle	\$ 18,119.68
11/30/24	Landirr	Renovation of Bunkers	\$ 118,260.00
<b>Total</b>			<b>\$ 245,794.97</b>

**Viera East**  
**Community Development District**  
**Debt Service Fund Series 2020**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending November 30, 2024**

	Adopted	Prorated Budge	Actual	
	Budget	Thru 11/30/24	Thru 11/30/24	Variance
<b><u>Revenues:</u></b>				
Assessments - Tax Roll	\$ 655,615	\$ -	\$ 188,536	\$ 188,536
Interest	\$ 500	\$ 83	\$ 2,391	\$ 2,308
<b>Total Revenues</b>	<b>\$ 656,115</b>	<b>\$ 83</b>	<b>\$ 190,928</b>	<b>\$ 190,844</b>
<b><u>Expenditures:</u></b>				
Interest - 11/1	\$ 80,658	\$ 80,658	\$ 80,658	\$ -
Principal - 5/1	\$ 500,000	\$ -	\$ -	\$ -
Interest - 5/1	\$ 80,658	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 661,315</b>	<b>\$ 80,658</b>	<b>\$ 80,658</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expen</b>	<b>\$ (5,200)</b>		<b>\$ 110,270</b>	
<b><u>Other Financing Sources/(Uses):</u></b>				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ (5,200)</b>		<b>\$ 110,270</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 132,287</b>		<b>\$ 357,224</b>	
<b>Fund Balance - Ending</b>	<b>\$ 127,087</b>		<b>\$ 467,494</b>	

**Viera East**  
**Community Development District**  
**Capital Projects Fund Series 2020**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending November 30, 2024**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 11/30/24	Thru 11/30/24	Variance
<b><u>Revenues</u></b>				
Interest	\$ -	\$ -	\$ 1,204	\$ 1,204
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,204</b>	<b>\$ 1,204</b>
<b><u>Expenditures:</u></b>				
Capital Outlay	\$ -	\$ -	\$ (150)	\$ 150
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (150)</b>	<b>\$ 150</b>
<b>Excess (Deficiency) of Revenues over Expen</b>	<b>\$ -</b>		<b>\$ 1,354</b>	
<b><u>Other Financing Sources/(Uses)</u></b>				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>		<b>\$ 1,354</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 61,662</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 63,017</b>	

**Viera East**  
**Community Development District**  
**Golf Course/ Recreation Fund- Operations**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending November 30, 2024**

		Current Month			Year- to - Date		
Adopted	Prorated Budget	Actual			Prorated Budget	Actual	
Budget	11/30/24	11/30/24	Variance		Thru 11/30/24	Thru 11/30/24	Variance
Number of Rounds							
Paid Rounds	35,250	2,358	3,890	1,532	4,671	6,745	2,074
Member Rounds	10,000	669	301	(368)	1,325	527	(798)
Comp Rounds	3,000	201	112	(89)	398	228	(170)
Revenue per Round							
Paid Rounds	\$ 50	\$69	\$43	(27)	\$64	\$41	(24)
Revenues:							
Greens Fees	\$ 1,994,243	\$ 163,528	\$ 165,383	\$ 1,855	\$ 300,134	\$ 274,027	\$ (26,106)
Gift Cards- Sales	\$ 26,523	\$ 2,175	\$ 998	\$ (1,177)	\$ 3,992	\$ 1,090	\$ (2,902)
Gift Cards- Usage	\$ (26,523)	\$ (2,175)	\$ 339	\$ 2,514	\$ (3,992)	\$ (10)	\$ 3,982
Season Advance/Trail Fees	\$ 125,000	\$ 10,250	\$ 7,123	\$ (3,127)	\$ 18,813	\$ 16,338	\$ (2,475)
Loyalty Program	\$ 25,000	\$ 2,050	\$ 2,725	\$ 675	\$ 3,763	\$ 7,349	\$ 3,586
Driving Range	\$ 84,872	\$ 6,960	\$ 8,194	\$ 1,235	\$ 12,773	\$ 13,611	\$ 838
Golf Lessons	\$ 7,000	\$ 574	\$ 1,710	\$ 1,136	\$ 1,054	\$ 2,760	\$ 1,707
Merchandise Sales	\$ 122,004	\$ 10,004	\$ 11,776	\$ 1,772	\$ 18,362	\$ 19,993	\$ 1,631
Assessments -Recreation Operating	\$ 18,239	\$ 1,519	\$ 1,520	\$ 1	\$ 3,039	\$ 3,040	\$ 1
Miscellaneous Income	\$ 15,000	\$ 1,250	\$ 311	\$ (938)	\$ 2,499	\$ 7,491	\$ 4,992
Total Revenues	\$2,391,358	\$ 196,135	\$ 200,079	\$ 3,945	\$ 360,435	\$ 345,688	\$ (14,747)
Expenditures:							
General Expenditures:							
Other Contractual Services	\$ 20,000	\$ 1,666	\$ 2,773	\$ (1,107)	\$ 3,332	\$ 4,772	\$ (1,440)
Telephone	\$ 4,058	\$ 338	\$ 366	\$ (28)	\$ 676	\$ 720	\$ (44)
Utilities	\$ 5,400	\$ 450	\$ 421	\$ 28	\$ 900	\$ 753	\$ 146
Repairs & Maintenance	\$ 15,000	\$ 1,250	\$ 5,952	\$ (4,702)	\$ 2,499	\$ 6,227	\$ (3,728)
Bank Charges	\$ 55,000	\$ 4,582	\$ 3,632	\$ 950	\$ 9,163	\$ 7,908	\$ 1,255
Office Supplies	\$ 4,500	\$ 375	\$ 338	\$ 37	\$ 750	\$ 930	\$ (180)
Operating Supplies	\$ 5,000	\$ 417	\$ 619	\$ (202)	\$ 833	\$ 1,083	\$ (250)
Dues, Licenses & Subscriptions	\$ 12,000	\$ 1,000	\$ 649	\$ 351	\$ 1,999	\$ 1,498	\$ 501
Drug Testing- All departments	\$ 500	\$ 42	\$ -	\$ 42	\$ 83	\$ -	\$ 83
Training, Education & Employee Relations	\$ 9,000	\$ 750	\$ 99	\$ 651	\$ 1,499	\$ 1,413	\$ 86
Contractual Security	\$ 4,000	\$ 333	\$ 1,053	\$ (719)	\$ 666	\$ 1,111	\$ (445)
IT Services	\$ 3,000	\$ 250	\$ 869	\$ (619)	\$ 500	\$ 1,824	\$ (1,324)
Subtotal General Expenditures	\$ 137,458	\$ 11,450	\$ 16,770	\$ (5,320)	\$ 22,900	\$ 28,238	\$ (5,338)

**Viera East**  
**Community Development District**  
**Golf Course/ Recreation Fund- Operations**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending November 30, 2024**

		Current Month			Year- to - Date		
		Prorated Budget	Actual		Prorated Budget	Actual	
		11/30/24	11/30/24	Variance	Thru 11/30/24	Thru 11/30/24	Variance
Adopted Budget							
<b><u>Administrative Expenditures:</u></b>							
Legal Fees	\$ 1,500	\$ 125	\$ -	\$ 125	\$ 250	\$ -	\$ 250
Arbitrage	\$ 600	\$ 50	\$ 50	\$ (0)	\$ 100	\$ 100	\$ (0)
Dissemination	\$ 1,050	\$ 87	\$ 88	\$ (0)	\$ 175	\$ 175	\$ (0)
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trustee Fees	\$ 4,100	\$ 342	\$ 341	\$ 1	\$ 683	\$ 682	\$ 2
Annual Audit	\$ 5,000	\$ 417	\$ 423	\$ (7)	\$ 833	\$ 847	\$ (14)
Golf Course Administrative Services	\$ 56,280	\$ 4,688	\$ 4,690	\$ (2)	\$ 9,376	\$ 9,380	\$ (4)
Insurance	\$ 161,889	\$ 13,485	\$ 13,046	\$ 439	\$ 26,971	\$ 26,093	\$ 878
Property Taxes	\$ 15,000	\$ 1,250	\$ 786	\$ 464	\$ 2,499	\$ 1,572	\$ 927
<b>Subtotal Administrative Expenditures</b>	<b>\$ 245,419</b>	<b>\$ 20,443</b>	<b>\$ 19,424</b>	<b>\$ 1,020</b>	<b>\$ 40,887</b>	<b>\$ 38,848</b>	<b>\$ 2,039</b>
<b>Total General &amp; Administrative</b>	<b>\$ 382,877</b>	<b>\$ 31,894</b>	<b>\$ 36,194</b>	<b>\$ (4,301)</b>	<b>\$ 63,787</b>	<b>\$ 67,086</b>	<b>\$ (3,299)</b>
<b><u>Operations &amp; Maintenance</u></b>							
<b>Golf Operations Expenditures</b>							
Salaries	\$ 314,250	\$ 26,177	\$ 29,704	\$ (3,527)	\$ 52,354	\$ 56,282	\$ (3,928)
Administrative Fee	\$ 16,848	\$ 1,403	\$ 1,192	\$ 211	\$ 2,807	\$ 2,403	\$ 404
FICA Expense	\$ 26,671	\$ 2,222	\$ 2,272	\$ (51)	\$ 4,443	\$ 4,306	\$ 138
Health Insurance	\$ 10,500	\$ 875	\$ 811	\$ 64	\$ 1,749	\$ 1,621	\$ 128
Workers Compensation	\$ 7,077	\$ 590	\$ 656	\$ (67)	\$ 1,179	\$ 1,076	\$ 104
Unemployment	\$ 10,935	\$ 911	\$ 442	\$ 469	\$ 1,822	\$ 737	\$ 1,085
Golf Printing	\$ 2,500	\$ 208	\$ 682	\$ (474)	\$ 417	\$ 682	\$ (265)
Utilities	\$ 22,500	\$ 1,874	\$ 1,402	\$ 472	\$ 3,749	\$ 2,785	\$ 963
Repairs	\$ 1,000	\$ 83	\$ 77	\$ 6	\$ 167	\$ 77	\$ 89
Pest Control	\$ 1,300	\$ 108	\$ -	\$ 108	\$ 217	\$ -	\$ 217
Supplies	\$ 15,000	\$ 1,250	\$ 1,812	\$ (563)	\$ 2,499	\$ 1,812	\$ 687
Uniforms	\$ 1,500	\$ 125	\$ -	\$ 125	\$ 250	\$ 727	\$ (477)
Training, Education & Employee Relations	\$ 9,000	\$ 750	\$ 398	\$ 351	\$ 1,499	\$ 1,108	\$ 391
Cart Lease	\$ 135,196	\$ 11,262	\$ 11,653	\$ (391)	\$ 22,524	\$ 23,057	\$ (533)
Cart Maintenance	\$ 5,000	\$ 417	\$ -	\$ 417	\$ 833	\$ -	\$ 833
Driving Range	\$ 10,000	\$ 833	\$ -	\$ 833	\$ 1,666	\$ -	\$ 1,666
<b>Subtotal Golf Operations Expenditures</b>	<b>\$ 589,277</b>	<b>\$ 49,087</b>	<b>\$ 51,102</b>	<b>\$ (2,016)</b>	<b>\$ 98,174</b>	<b>\$ 96,673</b>	<b>\$ 1,501</b>
<b>Merchandise Sales</b>							
Cost of Goods Sold	\$ 90,000	\$ 7,497	\$ 6,800	\$ 697	\$ 14,994	\$ 13,306	\$ 1,689
<b>Subtotal Merchandise Sales</b>	<b>\$ 90,000</b>	<b>\$ 7,497</b>	<b>\$ 6,800</b>	<b>\$ 697</b>	<b>\$ 14,994</b>	<b>\$ 13,306</b>	<b>\$ 1,689</b>

**Viera East**  
**Community Development District**  
**Golf Course/ Recreation Fund- Operations**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending November 30, 2024**

		Current Month			Year- to - Date		
Adopted		Prorated Budget	Actual		Prorated Budget	Actual	
Budget		11/30/24	11/30/24	Variance	Thru 11/30/24	Thru 11/30/24	Variance
Golf Course Maintenance Expenditures							
Salaries	\$ 474,149	\$ 39,497	\$ 37,852	\$ 1,645	\$ 78,993	\$ 76,409	\$ 2,584
Administrative Fees	\$ 6,616	\$ 551	\$ 415	\$ 136	\$ 1,102	\$ 845	\$ 257
FICA Expense	\$ 43,881	\$ 3,655	\$ 2,896	\$ 760	\$ 7,311	\$ 5,845	\$ 1,465
Employee Insurance	\$ 38,513	\$ 3,208	\$ 2,963	\$ 246	\$ 6,416	\$ 5,901	\$ 516
Workers Compensation	\$ 10,462	\$ 871	\$ 843	\$ 28	\$ 1,743	\$ 1,451	\$ 292
Unemployment	\$ 6,418	\$ 535	\$ 74	\$ 461	\$ 1,069	\$ 154	\$ 915
Utilities/Water	\$ 30,000	\$ 2,499	\$ 2,258	\$ 241	\$ 4,998	\$ 4,511	\$ 487
Repairs	\$ 48,000	\$ 3,998	\$ 1,708	\$ 2,290	\$ 7,997	\$ 4,508	\$ 3,489
Restaurant Repairs	\$ 10,000	\$ 833	\$ -	\$ 833	\$ 1,666	\$ -	\$ 1,666
Fuel & Oil	\$ 40,000	\$ 3,332	\$ 1,805	\$ 1,527	\$ 6,664	\$ 4,546	\$ 2,118
Pest Control	\$ 2,000	\$ 167	\$ 371	\$ (204)	\$ 333	\$ 742	\$ (409)
Irrigation/Drainage	\$ 20,000	\$ 1,666	\$ 712	\$ 954	\$ 3,332	\$ 2,687	\$ 645
Sand and Topsoil	\$ 26,500	\$ 2,207	\$ -	\$ 2,207	\$ 4,415	\$ 1,245	\$ 3,170
Flower/Mulch	\$ 7,000	\$ 583	\$ -	\$ 583	\$ 1,166	\$ -	\$ 1,166
Fertilizer	\$ 175,000	\$ 14,578	\$ 7,989	\$ 6,589	\$ 29,155	\$ 10,757	\$ 18,398
Seed/Sod	\$ 10,000	\$ 833	\$ 272	\$ 561	\$ 1,666	\$ 272	\$ 1,394
Trash Removal	\$ 3,000	\$ 250	\$ -	\$ 250	\$ 500	\$ 226	\$ 274
Contingency	\$ 7,500	\$ 625	\$ -	\$ 625	\$ 1,250	\$ -	\$ 1,250
First Aid	\$ 800	\$ 67	\$ -	\$ 67	\$ 133	\$ -	\$ 133
Operating Supplies	\$ 20,000	\$ 1,666	\$ 771	\$ 895	\$ 3,332	\$ 1,065	\$ 2,267
Training	\$ 9,000	\$ 750	\$ 196	\$ 554	\$ 1,499	\$ 196	\$ 1,304
Janitorial Supplies	\$ 1,000	\$ 83	\$ -	\$ 83	\$ 167	\$ 37	\$ 129
Janitorial Services	\$ 13,956	\$ 1,163	\$ 768	\$ 395	\$ 2,325	\$ 1,533	\$ 792
Soil & Water Testing	\$ 1,000	\$ 83	\$ -	\$ 83	\$ 167	\$ -	\$ 167
Uniforms	\$ 10,000	\$ 833	\$ 1,292	\$ (459)	\$ 1,666	\$ 1,975	\$ (309)
Equipment Rental	\$ 2,000	\$ 167	\$ 47	\$ 120	\$ 333	\$ 95	\$ 238
Equipment Lease	\$ 216,000	\$ 17,993	\$ 19,171	\$ (1,178)	\$ 35,986	\$ 36,119	\$ (133)
Subtotal Grounds Maintenance Expendit	\$1,232,795	\$ 102,692	\$ 82,401	\$ 20,291	\$ 205,384	\$ 161,119	\$ 44,265
Total Operations & Maintenance	\$1,912,072	\$ 159,276	\$ 140,303	\$ 18,973	\$ 318,551	\$ 271,097	\$ 47,454
Total Expenditures	\$2,294,949	\$ 191,169	\$ 176,497	\$ 14,672	\$ 382,338	\$ 338,184	\$ 44,155
Excess (Deficiency) of Revenues over Exp	\$ 96,409	\$ 23,582			\$ 7,504		

**Viera East**  
**Community Development District**  
**Golf Course/ Recreation Fund- Operations**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending November 30, 2024**

	Adopted	Current Month			Year- to - Date		
		Prorated Budget	Actual		Prorated Budget	Actual	
	Budget	11/30/24	11/30/24	Variance	Thru 11/30/24	Thru 11/30/24	Variance
<b><i>Other Financing Sources/(Uses):</i></b>							
Assessments - Recreation Debt Service	\$ 560,250	\$ 46,669	\$ 46,688	\$ 19	\$ 93,338	\$ 93,375	\$ 37
Interest Income	\$ 1,000	\$ 83	\$ 1,279	\$ 1,196	\$ 167	\$ 2,505	\$ 2,338
Transfer In/(Out) - Capital Reserve	\$ (84,410)	\$ (7,031)	\$ -	\$ 7,031	\$ (84,410)	\$ -	\$ 84,410
Interest Expense	\$ (53,250)	\$ (4,436)	\$ (4,438)	\$ (2)	\$ (8,871)	\$ (8,875)	\$ (4)
Principal Expense	\$ (520,000)	\$ (43,316)	\$ (43,333)	\$ (17)	\$ (86,632)	\$ (86,667)	\$ (35)
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ (96,410)</b>	<b>\$ (8,031)</b>	<b>\$ 196</b>	<b>\$ 8,227</b>	<b>\$ (86,409)</b>	<b>\$ 338</b>	<b>\$ 86,747</b>
<b>Net Change in Fund Balance</b>	<b>\$ (0)</b>	<b>\$ 23,778</b>			<b>\$ 7,843</b>		
<b>Fund Balance - Beginning</b>	<b>\$ -</b>				<b>\$ 795,616</b>		
<b>Fund Balance - Ending</b>	<b>\$ (0)</b>				<b>\$ 803,458</b>		

**Viera East**  
**Community Development District**  
**Restaurant- Hook and Eagle**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending November 30, 2024**

	Adopted Budget	Prorated Budget Thru 11/30/24	Actual Thru 11/30/24	Variance
<b>Revenues:</b>				
Food Sales	\$ 404,923	\$ 67,487	\$ 70,375	\$ 2,887
Snack Sales	\$ 11,000	\$ 1,833	\$ 1,220	\$ (613)
Beverage Sales	\$ 13,642	\$ 2,274	\$ 5,901	\$ 3,627
Beer Sales	\$ 197,054	\$ 32,842	\$ 30,742	\$ (2,100)
Wine Sales	\$ 34,106	\$ 5,684	\$ 3,269	\$ (2,416)
Liquor Sales	\$ 101,442	\$ 16,907	\$ 29,917	\$ 13,010
Miscellaneous Income	\$ -	\$ -	\$ 411	\$ 411
<b>Total Revenues</b>	<b>\$ 762,167</b>	<b>\$ 127,028</b>	<b>\$141,835</b>	<b>\$ 14,807</b>
<b>Expenditures:</b>				
<b>Restaurant Expenditures:</b>				
Restaurant Manager Contract	\$ -	\$ -	\$ -	\$ -
Salaries	\$ 320,250	\$ 53,375	\$ 60,623	\$ (7,248)
Administrative Fee	\$ 7,956	\$ 1,326	\$ 1,488	\$ (162)
FICA Expense	\$ 29,041	\$ 4,840	\$ 6,492	\$ (1,652)
Health Insurance	\$ 14,000	\$ 2,333	\$ 3,526	\$ (1,193)
Workers Compensation	\$ 7,300	\$ 1,217	\$ 704	\$ 513
Unemployment	\$ 6,882	\$ 1,147	\$ 490	\$ 657
Telephone	\$ 5,250	\$ 875	\$ -	\$ 875
Utilities	\$ 11,000	\$ 1,833	\$ 1,647	\$ 186
Pest Control	\$ 1,200	\$ 200	\$ -	\$ 200
Merchant Fees	\$ 27,500	\$ 4,583	\$ 4,492	\$ 92
Equipment Lease	\$ 1,500	\$ 250	\$ 285	\$ (35)
Kitchen Equipment/Supplies	\$ 3,000	\$ 500	\$ 3,034	\$ (2,534)
Paper & Plastic Supplies	\$ 15,000	\$ 2,500	\$ 2,227	\$ 273
Operating Supplies	\$ 20,000	\$ 3,333	\$ 194	\$ 3,139
Delivery/Gas	\$ 7,000	\$ 1,167	\$ 796	\$ 370
Dues & License	\$ 11,500	\$ 1,917	\$ 1,440	\$ 477
<b>Total Restaurant Expenditures</b>	<b>\$ 488,379</b>	<b>\$ 81,397</b>	<b>\$ 87,437</b>	<b>\$ (6,041)</b>
<b>Cost of Goods Sold:</b>				
Food Cost	\$ 139,388	\$ 23,231	\$ 39,456	\$ (16,225)
Snack Cost	\$ 5,250	\$ 875	\$ 604	\$ 271
Beverage Cost	\$ 16,800	\$ 2,800	\$ 5,888	\$ (3,088)
Beer Cost	\$ 74,550	\$ 12,425	\$ 13,560	\$ (1,135)
Wine Cost	\$ 5,250	\$ 875	\$ 1,043	\$ (168)
Liquor Cost	\$ 32,550	\$ 5,425	\$ 10,721	\$ (5,296)
<b>Total Operations &amp; Maintenance</b>	<b>\$ 273,788</b>	<b>\$ 45,631</b>	<b>\$ 71,272</b>	<b>\$ (25,640)</b>
<b>Total Expenditures</b>	<b>\$ 762,167</b>	<b>\$ 127,028</b>	<b>\$ 158,709</b>	<b>\$ (31,681)</b>
<b>Excess (Deficiency) of Revenues over Expen</b>	<b>\$ -</b>		<b>\$ (16,874)</b>	
<b>Other Financing Sources/(Uses):</b>				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>		<b>\$ (16,874)</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ -</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ (16,874)</b>	



**Viera East**  
**Community Development District**  
**Month to Month- General Fund**

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b><u>Revenues:</u></b>													
Maintenance Assessments	\$ -	\$ 396,554	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 396,554
Golf Course Administrative Services	\$ 4,690	\$ 4,690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,380
Donations for Park Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Income- Farmers Market	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 4,690</b>	<b>\$ 401,244</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 405,934</b>
<b><u>Expenditures:</u></b>													
<b><u>General &amp; Administrative:</u></b>													
Supervisors Fees	\$ 1,288	\$ 2,417	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,705
Engineering Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Attorney's Fees	\$ 2,988	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,988
Dissemination	\$ 88	\$ 88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Trustee Fees	\$ 337	\$ 337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 673
Annual Audit	\$ 1,185	\$ 1,185	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,370
Collection Agent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Management Fees	\$ 9,604	\$ 9,604	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,207
Postage	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10
Printing & Binding	\$ 4	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10
Insurance- Liability	\$ 813	\$ 813	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,627
Legal Advertising	\$ 299	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 299
Other Current Charges	\$ 25	\$ 27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52
Office Supplies	\$ 103	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 103
Dues & Licenses	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Information Technology	\$ 395	\$ 395	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 789
<b>Total General &amp; Administrative</b>	<b>\$ 17,313</b>	<b>\$ 14,870</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,183</b>
<b><u>Operations &amp; Maintenance</u></b>													
<b><u>Operating Expenditures</u></b>													
Salaries	\$ 14,769	\$ 14,384	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,153
Administration Fee	\$ 103	\$ 99	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 202
FICA Expense	\$ 1,130	\$ 1,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,230
Health Insurance	\$ 167	\$ 108	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 276
Workers Compensation	\$ 68	\$ 317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 385
Unemployment	\$ 106	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 106
Retirement Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Contractual	\$ 611	\$ 704	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,315
Marketing- Lifestyle/Amenities	\$ 10,450	\$ 4,629	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,079
Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Operating Expenditures</b>	<b>\$ 27,404</b>	<b>\$ 21,342</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 48,745</b>

**Viera East**  
**Community Development District**  
**Month to Month- General Fund**

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Maintenance Expenditures</b>													
Canal Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lake Bank Restoration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lake Bank Education Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Environmental Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Management System	\$ 10,464	\$ 11,124	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	21,588
Midge Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Line Management	\$ -	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	800
Basin Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Maintenance Expenditures</b>	<b>\$ 10,464</b>	<b>\$ 11,924</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,388</b>
<b>Grounds Maintenance Expenditures</b>													
Salaries	\$ 17,090	\$ 17,235	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	34,325
Bonus Program	\$ -	\$ 59,814	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	59,814
Administrative Fees	\$ 179	\$ 173	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	352
FICA	\$ 1,307	\$ 1,318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,626
Health Insurance	\$ 2,351	\$ 2,351	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4,703
Workers Compensation	\$ 270	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	670
Unemployment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retirement Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 1,541	\$ 1,286	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,827
Utilities	\$ -	\$ 540	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	540
Property Appraiser	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance- Property	\$ 303	\$ 303	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	606
Repairs	\$ 1,886	\$ 10,116	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	12,003
Fuel	\$ 1,350	\$ 889	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,239
Park Maintenance	\$ 489	\$ 2,458	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,947
Sidewalk Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Chemicals	\$ -	\$ 564	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	564
Contingencies	\$ 250	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,250
Refuse	\$ 3,356	\$ 615	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,971
Office Supplies	\$ -	\$ 945	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	945
Uniforms	\$ 184	\$ (201)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(17)
Fire Alarm System	\$ 270	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	270
Rain Bird Pump System	\$ 2,298	\$ 2,298	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4,597
Park Materials	\$ -	\$ 262	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	262
Bay Hill Flow Way Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Grounds Maintenance Expenditures</b>	<b>\$ 33,126</b>	<b>\$ 106,366</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 139,492</b>
<b>Total Operations &amp; Maintenance</b>	<b>\$ 70,993</b>	<b>\$ 139,632</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 210,625</b>
<b>Total Expenditures</b>	<b>\$ 88,306</b>	<b>\$ 154,502</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 242,808</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (83,616)</b>	<b>\$ 246,742</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 163,125</b>
<b>Other Financing Sources/Uses:</b>													
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Other Financing Sources/Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ (83,616)</b>	<b>\$ 246,742</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 163,125</b>

**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	2,855	3,890											6,745
Member Rounds	226	301											527
Comp Rounds	116	112											228
<i>Revenue per Round</i>													
Paid Rounds	\$38	\$43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$41
<b><u>Revenues:</u></b>													
Greens Fees	\$ 108,644	\$ 165,383	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	274,027
Gift Cards- Sales	\$ 93	\$ 998	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,090
Gift Cards- Usage	\$ (349)	\$ 339	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(10)
Season Advance/Trail Fees	\$ 9,215	\$ 7,123	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	16,338
Loyalty Program	\$ 4,624	\$ 2,725	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	7,349
Driving Range	\$ 5,417	\$ 8,194	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	13,611
Golf Lessons	\$ 1,050	\$ 1,710	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,760
Merchandise Sales	\$ 8,217	\$ 11,776	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	19,993
Assessments - Recreation Operating	\$ 1,520	\$ 1,520	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,040
Miscellaneous Income	\$ 7,179	\$ 311	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	7,491
<b>Total Revenues</b>	<b>\$ 145,609</b>	<b>\$ 200,079</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>345,688</b>
<b><u>Expenditures:</u></b>													
<b><u>General Expenditures:</u></b>													
Other Contractual Services	\$ 1,999	\$ 2,773	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4,772
Telephone	\$ 354	\$ 366	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	720
Utilities	\$ 332	\$ 421	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	753
Repairs & Maintenance	\$ 275	\$ 5,952	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	6,227
Bank Charges	\$ 4,276	\$ 3,632	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	7,908
Office Supplies	\$ 591	\$ 338	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	930
Operating Supplies	\$ 464	\$ 619	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,083
Dues, Licenses & Subscriptions	\$ 849	\$ 649	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,498
Drug Testing- All departments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Training, Education & Employee Relations	\$ 1,314	\$ 99	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,413
Contractual Security	\$ 59	\$ 1,053	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,111
IT Services	\$ 955	\$ 869	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,824
<b>Subtotal General Expenditures</b>	<b>\$ 11,468</b>	<b>\$ 16,770</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>28,238</b>

**Community Development District**  
**Month to Month- Golf Course/Recreation**

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b><u>Administrative Expenditures:</u></b>													
Legal Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Arbitrage	\$ 50	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100
Dissemination	\$ 88	\$ 88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trustee Fees	\$ 341	\$ 341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 682
Annual Audit	\$ 423	\$ 423	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 847
Golf Course Administrative Services	\$ 4,690	\$ 4,690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,380
Insurance	\$ 13,046	\$ 13,046	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,093
Property Taxes	\$ 786	\$ 786	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,572
<b>Subtotal Administrative Expenditures</b>	<b>\$ 19,424</b>	<b>\$ 19,424</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 38,848</b>
<b>Total General &amp; Administrative</b>	<b>\$ 30,892</b>	<b>\$ 36,194</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 67,086</b>
<b><u>Operations &amp; Maintenance</u></b>													
<b>Golf Operations Expenditures</b>													
Salaries	\$ 26,578	\$ 29,704	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,282
Administrative Fee	\$ 1,211	\$ 1,192	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,403
FICA Expense	\$ 2,033	\$ 2,272	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,306
Health Insurance	\$ 811	\$ 811	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,621
Workers Compensation	\$ 419	\$ 656	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,076
Unemployment	\$ 295	\$ 442	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 737
Golf Printing	\$ -	\$ 682	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 682
Utilities	\$ 1,383	\$ 1,402	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,785
Repairs	\$ -	\$ 77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77
Pest Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ -	\$ 1,812	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,812
Uniforms	\$ 727	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 727
Training, Education & Employee Relations	\$ 710	\$ 398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,108
Cart Lease	\$ 11,404	\$ 11,653	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,057
Cart Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Driving Range	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Operating Expenditures</b>	<b>\$ 45,571</b>	<b>\$ 51,102</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 96,673</b>
<b>Merchandise Sales:</b>													
Cost of Goods Sold	\$ 6,506	\$ 6,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,306
<b>Subtotal Merchandise Sales</b>	<b>\$ 6,506</b>	<b>\$ 6,800</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,306</b>

**Community Development District**  
**Month to Month- Golf Course/Recreation**

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Golf Course Maintenance Expenditures</b>													
Salaries	\$ 38,557	\$ 37,852	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	76,409
Administrative Fees	\$ 430	\$ 415	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	845
FICA Expense	\$ 2,950	\$ 2,896	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,845
Employee Insurance	\$ 2,938	\$ 2,963	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,901
Workers Compensation	\$ 608	\$ 843	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,451
Unemployment	\$ 80	\$ 74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	154
Utilities/Water	\$ 2,254	\$ 2,258	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4,511
Repairs	\$ 2,800	\$ 1,708	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4,508
Restaurant Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fuel & Oil	\$ 2,741	\$ 1,805	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4,546
Pest Control	\$ 371	\$ 371	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	742
Irrigation/Drainage	\$ 1,975	\$ 712	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,687
Sand and Topsoil	\$ 1,245	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,245
Flower/Mulch	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fertilizer	\$ 2,768	\$ 7,989	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	10,757
Seed/Sod	\$ -	\$ 272	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	272
Trash Removal	\$ 226	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	226
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
First Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Supplies	\$ 294	\$ 771	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,065
Training	\$ -	\$ 196	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	196
Janitorial Supplies	\$ 37	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	37
Janitorial Services	\$ 765	\$ 768	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,533
Soil & Water Testing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Uniforms	\$ 683	\$ 1,292	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,975
Equipment Rental	\$ 48	\$ 47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95
Equipment Lease	\$ 16,948	\$ 19,171	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	36,119
<b>Subtotal Golf Course Maintenance Expen</b>	<b>\$ 78,718</b>	<b>\$ 82,401</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>161,119</b>
<b>Total Operations &amp; Maintenance</b>	<b>\$ 130,794</b>	<b>\$ 140,303</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>271,097</b>
<b>Total Expenditures</b>	<b>\$ 161,686</b>	<b>\$ 176,497</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>338,184</b>
<b>Excess (Deficiency) of Revenues over Expi</b>	<b>\$ (16,078)</b>	<b>\$ 23,582</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>7,504</b>
<b>Other Financing Sources/Uses:</b>													
Assessments -Recreation Debt Service	\$ 46,688	\$ 46,688	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	93,375
Interest Income	\$ 1,226	\$ 1,279	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,505
Transfer In/(Out)- Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interest Expense	\$ (4,438)	\$ (4,438)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(8,875)
Principal Expense	\$ (43,333)	\$ (43,333)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(86,667)
<b>Total Other Financing Sources/Uses</b>	<b>\$ 142</b>	<b>\$ 196</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>338</b>
<b>Net Change in Fund Balance</b>	<b>\$ (15,935)</b>	<b>\$ 23,778</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>7,843</b>

**Viera East**  
Community Development District  
Month to Month- Restaurant

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Revenues:</b>													
Food Sales	\$ 33,898	\$ 36,477	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,375
Snack Sales	\$ 510	\$ 710	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,220
Beverage Sales	\$ 3,049	\$ 2,852	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,901
Beer Sales	\$ 13,966	\$ 16,776	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,742
Wine Sales	\$ 1,411	\$ 1,858	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,269
Liquor Sales	\$ 14,033	\$ 15,884	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,917
Miscellaneous Income	\$ 411	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 411
<b>Total Revenues</b>	<b>\$ 67,278</b>	<b>\$ 74,557</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 141,835</b>
<b>Expenditures:</b>													
<b>Restaurant Expenditures</b>													
Restaurant Manager Contract	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries	\$ 29,058	\$ 31,565	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,623
Administrative Fee	\$ 731	\$ 757	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,488
FICA Expense	\$ 3,070	\$ 3,422	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,492
Health Insurance	\$ 1,529	\$ 1,997	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,526
Workers Compensation	\$ 450	\$ 253	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 704
Unemployment	\$ 230	\$ 260	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 490
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ 827	\$ 820	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,647
Pest Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Merchant Fees	\$ 2,153	\$ 2,338	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,492
Equipment Lease	\$ 143	\$ 143	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 285
Kitchen Equipment/Supplies	\$ 1,580	\$ 1,454	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,034
Paper & Plastic Supplies	\$ 1,385	\$ 842	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,227
Operating Supplies	\$ 194	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 194
Delivery/Gas	\$ 476	\$ 320	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 796
Dues & License	\$ 569	\$ 871	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,440
<b>Total Restaurant Expenditures</b>	<b>\$ 42,395</b>	<b>\$ 45,042</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 87,437</b>
<b>Cost of Goods Sold:</b>													
Food Cost	\$ 15,832	\$ 23,624	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,456
Snack Cost	\$ 271	\$ 333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 604
Beverage Cost	\$ 3,808	\$ 2,080	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,888
Beer Cost	\$ 7,345	\$ 6,215	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,560
Wine Cost	\$ 440	\$ 603	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,043
Liquor Cost	\$ 4,739	\$ 5,982	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,721
<b>Total Cost of Goods Sold</b>	<b>\$ 32,435</b>	<b>\$ 38,836</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 71,272</b>
<b>Total Expenditures</b>	<b>\$ 74,830</b>	<b>\$ 83,879</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 158,709</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ (7,552)</b>	<b>\$ (9,322)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (16,874)</b>
<b>Other Financing Sources/Uses:</b>													
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Other Financing Sources/Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ (7,552)</b>	<b>\$ (9,322)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (16,874)</b>
<b>Cost of Goods Sold as a % of Sales:</b>													
Food Cost	46.7%	64.8%											
Snack Cost	53.1%	46.9%											
Beverage Cost	124.9%	72.9%											
Beer Cost	52.6%	37.0%											
Wine Cost	31.2%	32.4%											
Liquor Cost	33.8%	37.7%											

**Viera East**  
**Community Development District**  
**Month to Month- Pro Shop**

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b><u>Revenues:</u></b>													
Merchandise Sales	\$ 8,217	\$ 11,776	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,993
<b>Total Revenues</b>	<b>\$ 8,217</b>	<b>\$ 11,776</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,993</b>
<b><u>Expenditures:</u></b>													
Cost of Goods Sold	\$ 6,506	\$ 6,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,306
<b>Total Expenditures</b>	<b>\$ 6,506</b>	<b>\$ 6,800</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,306</b>
<b>Operating Income/ (Loss)</b>	<b>\$ 1,711</b>	<b>\$ 4,977</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,687</b>

**Viera East**  
**Community Development District**  
**Marketing Breakdown**

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Marketing & Lifestyle Management	\$ 2,600	\$ 2,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,200
Entertainment	\$ 4,675	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,875
Ads	\$ 764	\$ 1,650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,413
Supplies	\$ 2,411	\$ 179	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,591
<b>Total Marketing Expense</b>	<b>\$ 10,450</b>	<b>\$ 4,629</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,079</b>



# Viera East

## Community Development District

### Long Term Debt Report

<b>Series 2012 Special Assessment Revenue Bonds</b>	
Interest Rate:	2.5% to 5%
Maturity Date:	5/1/2026
Optional Redemption Date:	On or After 5/1/2022
Reserve Fund Definition:	50% Max Annual Dept
Reserve Fund Requirement:	\$279,239
Reserve Fund Balance:	\$290,018
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

<b>Series 2020 Special Assessment Revenue Bonds</b>	
Interest Rate:	2% to 2.75%
Maturity Date:	5/1/1938
Optional Redemption Date:	On or After 5/1/2030
Reserve Fund Definition:	50% Max Annual Dept
Reserve Fund Requirement:	\$234,591
Reserve Fund Balance:	\$242,876
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			Actuals			Year to Date			Year to Date				
	11/30/23		11/30/24	Variance		11/30/23		11/30/24	Variance		11/30/23		11/30/24	Variance
Revenues:														
Greens Fees	\$	135,971	\$	165,383	\$	29,412	\$	256,403	\$	274,027	\$	17,625		
Gift Cards - Sales	\$	119	\$	998	\$	879	\$	523	\$	1,090	\$	568		
Gift Cards - Usage	\$	(297)	\$	339	\$	636	\$	(1,804)	\$	(10)	\$	1,794		
Season Advance/Trail Fees	\$	14,300	\$	7,123	\$	(7,177)	\$	26,845	\$	16,338	\$	(10,507)		
Associate Memberships	\$	2,632	\$	2,725	\$	93	\$	5,303	\$	7,349	\$	2,046		
Driving Range	\$	5,479	\$	8,194	\$	2,715	\$	11,858	\$	13,611	\$	1,753		
Golf Lessons	\$	210	\$	1,710	\$	1,500	\$	210	\$	2,760	\$	2,550		
Merchandise Sales	\$	10,121	\$	11,776	\$	1,656	\$	19,148	\$	19,993	\$	845		
Special Assessments - Operatic	\$	1,520	\$	1,520	\$	-	\$	3,040	\$	3,040	\$	-		
Miscellaneous Income	\$	1,181	\$	311	\$	(870)	\$	1,420	\$	7,491	\$	6,071		
Total Revenues	\$	171,236	\$	200,079	\$	28,843	\$	322,946	\$	345,688	\$	22,742		
Expenditures:														
General Expenditures	\$	7,946	\$	16,770	\$	8,825	\$	15,942	\$	28,238	\$	12,296		
Administrative	\$	19,148	\$	19,424	\$	276	\$	36,878	\$	38,848	\$	1,970		
Golf Operations	\$	40,041	\$	51,102	\$	11,061	\$	77,358	\$	96,673	\$	19,315		
Merchandise Sales	\$	10,625	\$	6,800	\$	(3,825)	\$	21,266	\$	13,306	\$	(7,960)		
Golf Course Maintenance	\$	94,662	\$	82,401	\$	(12,261)	\$	183,659	\$	161,119	\$	(22,540)		
Total Expenditures	\$	172,421	\$	176,497	\$	4,076	\$	335,102	\$	338,184	\$	3,081		
Operating Income/(Loss)	\$	(1,185)	\$	23,582	\$	24,768	\$	(12,157)	\$	7,504	\$	19,661		

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

	Actuals 11/30/23	Actuals 11/30/24	Variance	Year to Date 11/30/23	Year to Date 11/30/24	Variance
<i>Revenues:</i>						
Food Sales	\$ 27,007	\$ 36,477	\$ 9,470	\$ 57,175	\$ 70,375	\$ 13,200
Snack Sales	\$ 637	\$ 710	\$ 74	\$ 1,401	\$ 1,220	\$ (181)
Beverage Sales	\$ 4,159	\$ 2,852	\$ (1,307)	\$ 8,425	\$ 5,901	\$ (2,524)
Beer Sales	\$ 12,331	\$ 16,776	\$ 4,445	\$ 21,760	\$ 30,742	\$ 8,982
Wine Sales	\$ 414	\$ 1,858	\$ 1,444	\$ 869	\$ 3,269	\$ 2,400
Liquor Sales	\$ 9,485	\$ 15,884	\$ 6,399	\$ 18,145	\$ 29,917	\$ 11,772
Miscellaneous Income	\$ -	\$ -	\$ -	\$ -	\$ 411	\$ 411
<b>Total Revenues</b>	<b>\$ 54,032</b>	<b>\$ 74,557</b>	<b>\$ 20,525</b>	<b>\$107,776</b>	<b>\$141,835</b>	<b>\$ 34,060</b>
<i>Expenditures:</i>						
General Expenditures	\$ 39,091	\$ 45,042	\$ 5,951	\$ 79,907	\$ 87,437	\$ 7,531
Cost of Goods Sold	\$ 23,521	\$ 38,836	\$ 15,315	\$ 43,995	\$ 71,272	\$ 27,276
<b>Total Expenditures</b>	<b>\$ 62,613</b>	<b>\$ 83,879</b>	<b>\$ 21,266</b>	<b>\$123,902</b>	<b>\$158,709</b>	<b>\$ 34,807</b>
<b>Operating Income/(Loss)</b>	<b>\$ (8,581)</b>	<b>\$ (9,322)</b>	<b>\$ (741)</b>	<b>\$ (16,127)</b>	<b>\$ (16,874)</b>	<b>\$ (747)</b>

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

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

**ON ROLL ASSESSMENTS**

52.77%	22.14%	25.09%	100.00%
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<i>Date</i>	<i>Distribution</i>	<i>Gross Amount</i>	<i>Discount/Penalty</i>	<i>Commission</i>	<i>Interest</i>	<i>Net Receipts</i>	<i>O&amp;M Portion</i>	<i>Recreation</i>	<i>2020 Debt Service</i>	<i>Total</i>
11/14/24	2024-01	\$38,338.72	(\$1,886.23)	(\$729.05)	\$0.00	\$35,723.44	\$18,851.97	\$7,908.54	\$8,962.93	\$35,723.44
11/26/24	2024-02	\$760,685.10	(\$30,355.19)	(\$14,606.59)	\$0.00	\$715,723.32	\$377,701.53	\$158,448.47	\$179,573.32	\$715,723.32
		\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>		<b>\$ 799,023.82</b>	<b>\$ (32,241.42)</b>	<b>\$(15,335.64)</b>	<b>\$ -</b>	<b>\$ 751,446.76</b>	<b>\$ 396,553.50</b>	<b>\$ 166,357.01</b>	<b>\$ 188,536.25</b>	<b>\$ 751,446.76</b>

29%	Net Percent Collected
\$1,861,630.41	Balance Remaining to Collect

