

***Viera East  
Community Development District***

***Agenda***

***March 27, 2025***

# AGENDA

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

March 20, 2025

Board of Supervisors  
Viera East Community  
Development District

Dear Board Members:

The Board of Supervisors of the Viera East Community Development District will meet **Thursday, March 27, 2025, 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 February 27, 2025 Board of Supervisors Meeting
5. New Business
  - A. Discussion of Vehicle Policy
6. Old Business
  - A. Action Items List
7. Staff Reports
  - A. General Manager's Report
  - B. District Manager's Report
  - C. Lifestyle/ Marketing Report
8. Treasurer's Report
  - A. Approval of Check Register
  - B. Balance Sheet and Income Statements
9. Supervisor's Requests
10. Adjournment

# MINUTES

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

The regular meeting of the Board of Supervisors of the Viera East Community Development District was held on **Thursday, February 27, 2025** at 6:30 p.m. at Faith Lutheran Church, 5550 Faith Drive, Viera, Florida.

Present and constituting a quorum were:

Jennifer DeVries	Chair
Rob Dale	Vice Chair
Bill Macheras	Treasurer
Ron Rysztoji:	Assistant Secretary
Denise Yelvington	Assistant Secretary

Also present were:

Jason Showe	District Manager
Jim Moller	Golf Maintenance Superintendent
Michelle Webb	Lifestyle/Marketing Director
Jennifer Worchel	Food & Beverage Manager

**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 can open it up for public comments. We'll let the record reflect that we only have members of the Board and staff present.

**FOURTH ORDER OF BUSINESS**

**Approval of Minutes of the January 23, 2025 Board of Supervisors Meeting**

Mr. Showe: We have approval of the minutes of the January 23, 2025 meeting. We received comments from Jennifer earlier today, which will be incorporated in the final version. We can take any other comments or corrections.

Mr. Dale: Would that be restaurant, Jennifer or Board Member, Jennifer?

Mr. Showe: Board Member, Jennifer.

Mr. Dale: We just have to clarify, because we have so many Jennifers.

Mr. Showe: We can take any other comments or changes at this time or a motion to approve as amended.

On MOTION by Mr. Dale seconded by Mr. Macheras with all in favor the Minutes of the January 23, 2025 Board of Supervisors Meeting were approved as amended.

**FIFTH ORDER OF BUSINESS**

**New Business**

**A. Discussion of Permit Request**

Mr. Showe: We have two items for you today. We actually added one that we did email out that didn't make it on the agenda. The first one is a discussion of a permit request. We were contacted by a developer, Barnes Commerce Center, LLC. who is building a property over on Barnes Boulevard. There are some permits that the CDD is going to be required to sign off on, because there are some mitigation areas that are impacted. We did send this over to our Ecologist. The person represented that there's no change. It doesn't really affect the CDD at all, other than signing the document and approving it, but we did send it over to our Ecologist, Mr. Kevin Erwin, who indicated that there are no issues with it. So again, it's our recommendation to approve it.

Mr. Dale: Are we talking east or west of Morrell Road?

Mr. Showe: That's a good question.

Mr. Moller: East.

Mr. Dale: Near the scrub jay habitat?

Mr. Showe: It's kind of right there.

Mr. Moller: Yeah.

Ms. Yelvington: Probably above the street.

Mr. Moller: East of Murrell Road, south of Barnes Boulevard.

Ms. Yelvington: On the south side.

Ms. DeVries: There's an office plaza there.

Mr. Moller: Yeah.

Mr. Macheras: Isn't there a Career Source there?

Ms. Yelvington: Yeah, Career Source is in there. Isn't the field right next to that or next to that daycare? Is that where they're talking about?

Mr. Dale: It's over by the Space Coast Credit Union. In that area.

Mr. Macheras: There's a nature thing across the street.

Ms. Yelvington: Right.

Mr. Dale: Yeah. That tract used to be owned by The Viera Company. They must have sold it or something.

Ms. Yelvington: That's what it said in there. Yeah.

Mr. Showe: It is this tract here. I don't know if you can see that.

Mr. Dale: Yep, that's exactly what I thought.

Ms. DeVries: It looks like it is next to the little office building, between the office building and the neighborhood.

Mr. Showe: Yep. We own this property to the south. So, it's just part of the mitigation area.

Mr. Dale: Without delving on it too long, is our Ecologist tied in with Brevard Zoo?

Mr. Showe: Yeah. He is aware of our permit requirements.

Mr. Dale: I'm not worried about the permit. I'm worried about the scrub jay specifically.

Mr. Showe: If anybody would be, it would be Kevin. I didn't specifically ask him about the scrub jays.

Mr. Dale: Alright.

Ms. DeVries: There was a document in here from him, basically saying that this was already pre-approved.

Mr. Showe: Yeah.

Ms. DeVries: So, he didn't see any issue with it?

Mr. Showe: Correct.

Mr. Dale: I would make a motion to approve, with the caveat that Jim call Brevard Zoo. There used to be someone named Laurie, that we used to coordinate on our habitat area back there, but I don't believe she's there any longer. So, whoever their person is, that is the scrub jay expert with the State of Florida, we need to contact them. I just want to make sure that there are going to be no impact from that perspective.

On MOTION by Mr. Dale seconded by Mr. Macheras with all in favor the permit request from Barnes Commerce Center, LLC, pending verification with Brevard Zoo was approved.
---

Mr. Macheras: I'm just curious. How far over there does the CDD go?

Mr. Dale: All the way up to Barnes Boulevard.

Mr. Macheras: To US-1?

Mr. Moller: Not quite to US-1.

Mr. Macheras: I didn't realize it went past the Rockledge line.

Mr. Dale: It goes from Barnes Boulevard to Viera Boulevard. It's a big swath. The acreage is a few hundred.

Mr. Macheras: I didn't know that.

**B. Review of Revised Reserve Study**

Mr. Showe: Behind that, Jim and I worked with the reserve folks. They provided us with a Reserve Study that's been amended. He made the changes in the charts. It's nothing that's a rush. You can take your time, look at those and ask any questions. What he'd like, is for us to approve the charts and then he'll finalize the report. There are just a lot of narrative changes that flow through with the charts and he wants to make sure those are clarified first.

Mr. Dale: I have a lot of questions on reserves and stuff like that. That's like the only area that I'm going to focus a lot of my time tonight. So, if we want to do that now or want to wait until Jim does his report, I don't care. Whatever you want to do.

Ms. DeVries: I had some questions on it too. Did everyone have a chance to look at that Reserve Study?

Mr. Macheras: I didn't look at it that closely.

Ms. Yelvington: I scanned it, but I felt like I needed time to sit with it.



Ms. DeVries: Okay. Then maybe we'll do that and maybe have a more detailed discussion at the next workshop.

Mr. Macheras: Yeah, at the next workshop.

Ms. DeVries: Okay.

Mr. Dale: But I would like to throw out a few questions. So, at the workshop, if the questions aren't resolved, we have time to research them.

Ms. DeVries: Go ahead and throw out your reserve question. Mine were all kind of about reserves as well, because it was a Reserve Study.

Mr. Dale: Right.

Mr. Showe: Right.

Mr. Dale: The essence of what I found, because I went through a lot of stuff, at the beginning of the year, Jason and Jim both gave a lot of their time this week talking to me. But where I'm not clear, is we had about \$1.6 million in reserves at the start of the year. We took about \$270,000 or \$280,000 for bunkers, the cooler that we purchased and the fountain, I believe. But it all came up to \$270,000 or \$280,000. I'm going to use round numbers. That would bring us down between \$1.3 and \$1.35 million, which is kind of where the sum of the General Fund and Golf Course Fund is, which I'm good with. But here's where I kind of am a little gray. If we don't have the answers tonight, that's okay. I just kind of want to look it up. We have about \$400,000 that we get in tax receipts, which goes into the General Fund. I think they have until April to finish getting those in.

Mr. Showe: We typically have 100% by April.

Mr. Dale: Okay. So, that should be about \$400,000.

Mr. Showe: But that \$400,000 doesn't go directly into the capital.

Ms. DeVries: No, it's not reserves.

Mr. Dale: Okay. Where does it go?

Ms. DeVries: The Operating Budget. Right?

Mr. Showe: Yeah. In your General Fund, there's a transfer of \$31,000 that's scheduled to go into the capital.

Mr. Dale: Right.

Mr. Showe: In the Golf Course Budget, there's a transfer of \$84,000 that's scheduled to go into the capital. The revenues go directly into the General Fund and directly to the golf course. It does not go directly into capital projects.

Mr. Dale: Okay, then using your numbers, the \$84,000, for the golf course, we had \$319,000 in profit on the golf course losses, because of the inventory adjustment for last year. That brings us down to around \$265,000, less bonuses.

Mr. Showe: Here's part of the calculation on that. You did have the \$319,000 profit for the golf course. I was working with Jim and our accountant today to try to get all of the numbers narrowed down.

Mr. Dale: Okay.

Mr. Showe: You did have the \$319,000, but \$110,000 of that was the transfer to the capital. So, your net profit outside of that, dropped to \$217,000, which has not yet been transferred into the capital. It's still in the Golf Course Fund. Once we get all of the tax revenues in, then we will look at what we have for excess funds.

Mr. Dale: You're kind of hitting on what I thought was going on. When we call it 2025 receipts, it's sounding like the 2025 receipts, are really the 2024 receipts, that don't get distributed until they're cycled.

Mr. Showe: I have a spreadsheet that I put together about an hour ago. I'll send that out.

Mr. Dale: We'll include it.

Mr. Showe: Right now, you have \$1.3 million. Of that, the golf course is at about \$767,000 and the General Fund has about \$538,000. Again, that doesn't include the profits from the golf course last year or the 25 transfers. So, my projections as of today, with those transfers included, the General Fund should be at \$570,000 and the golf course should be at \$1.7 million, which gets you to \$1.6 million.

Mr. Dale: This is where I was going with it, because the \$270,000 that we did for the bunkers and all of the other projects, was out of the Operating Budget for this year.

Mr. Showe: Correct.

Mr. Dale: Then we also had another shoreline restoration of roughly \$180,000, which would be out of the Operating Budget. It would actually be out of the General Fund.

Mr. Showe: Yeah. The bunkers came out of the capital. The lakeshore restoration came out of the General Fund operating.

Mr. Dale: General Fund operating, which is why we're down around \$538,000.

Mr. Showe: Yes.

Mr. Dale: Okay. So, we would have been at \$2 million roughly, if we did not have those two projects.

Mr. Showe: Well, we've already spent \$280,000 this year. So, if you add that in, you would be right there.

Mr. Dale: Right. So, I guess that's where I'm going with it. I just want to make sure, because we've been telling the community, *"Oh, yeah, we're going have about \$2 million in reserves,"* but according to the Reserve Study, we're spending money on the things that we're supposed to be spending it on right now. The other thing that I just wanted to touch on, I know in a discussion that we had a couple years ago, when we decided to keep the tax rate at the rate that we did, we were at bringing in roughly \$400,000 a year in terms of tax receipts, which is kind of a rough number. I know people were of the mind, *"Well, is that going to decrease?"* The short answer was, we weren't sure. In looking at the Reserve Study, which everyone could look at their leisure before the workshop, but kind of what I saw, is in the next couple years, we have the parking lot resurfacing and lakeshore restoration. Not a lot of lakeshore restoration was done for many years, as it was based on an emergency situation. None of that is related to the golf course and should be paid out of the tax receipts. My inclination is that we're probably going to have to keep the tax rate at that level for a while, to be able to play catch up.

Ms. DeVries: We need to build the reserves, so that we have the money that we need. In the 2030/ 2031 timeframe, it doesn't look like we would need the tax revenue.

Mr. Dale: To Yeah. I guess my final question for you, Jason, is yes, I saw the \$84,000 that went in there for 2025 on the golf course side. Do you anticipate that number going up for 2025?

Mr. Showe: So, the \$84,000 is just to balance the budget. That's what gets you to zero.

Mr. Dale: Right.

Mr. Showe: So, any additional profits that are generated from the golf course, will get transferred in later.

Mr. Dale: During this fiscal year (FY).

Mr. Showe: Probably the following fiscal year. We have to wait till the audits come in, so that we actually know what the official fund balances are, before we make those transfers. We

also want to make sure that all the tax receipts are in, so that we don't pull money out and have to transfer it back.

Mr. Dale: Right. The reason I asked that, which is the financial planner in me coming out, is after FY 2025, in FY 2026 and beyond, the assumption that we're making, is a much higher assumption being deposited into that account. We start with \$325,000 in 2026.

Mr. Showe: Correct.

Mr. Dale: Which I think is very achievable.

Mr. Showe: Yeah.

Mr. Dale: I found it very interesting, because four years ago, when we started all of this process, just through guesswork, adding up the pluses and minuses, we started four years ago in those dollars and estimated that we needed \$250,000 per year. Allowing for inflation, which is pretty heavy during the past four years, it kind of gets us to the point where we're at right now.

Ms. DeVries: My concern is that it looks like we need more than that. So, when I look at these numbers, I was like, "*Wow,*" because we thought we were doing so good. Comparatively, we are.

Mr. Showe: I will say, compared to what was happening in the past, you're in excellent shape.

Ms. DeVries: Yeah.

Mr. Showe: This is not a Reserve Study that I would look at and go, "*Oh, my God, we're in disaster mode. Next year you have to double your assessments.*"

Mr. Dale: Right.

Mr. Showe: You're not there.

Mr. Dale: No.

Mr. Showe: Factor in that, yes it shows \$84,000 coming in, in 2024 or 2025. But again, that doesn't factor in the profits from the previous year.

Mr. Dale: Right.

Mr. Showe: So that number is always going to have a little flow behind it. That's not really factored in this.

Ms. DeVries: Yeah. So, what you're saying is, the starting number is actually lower than it should be. The starting number for the reserves.

Mr. Showe: The starting number for the reserves is correct, but it's missing a profit.

Ms. DeVries: It is.

Mr. Showe: And that's all they could go by. So, they look at our budget and that's how they start the project. I'll also note that there's an art to this as well. It's not just a science. So, this is what Jim and I will look at, on an annual basis, especially Jim can go through this and go, *"Okay, you know, they say we need to put a roof on it in this year."* The roof is probably okay, so we can push that out of here. That's where you really start finessing and tweaking it, as it's a good guidepost. But I will say that very few Districts follow it to the letter.

Mr. Dale: Yeah. Well, kind of the general summation that I took from looking at all of this, it looks like we're right on target. But that assumes the golf course keeps making the money that it's making, which it is.

Mr. Showe: If the golf course keeps making the money it is making, it assumes a level of interest that goes the certain way.

Mr. Dale: Right.

Mr. Showe: It's their best case, but if you look at what they anticipated we would spend on the golf course this year, \$344,000, you've already spent \$278,000. So, they're not that far off.

Mr. Dale: Right.

Mr. Showe: The same with the General Fund. We've spent \$48,000 and they projected \$57,000.

Mr. Dale: Right. It seems like the big years are 2034 or 2044. That's when a lot of the equipment comes up for replacement and that's what I was seeing.

Mr. Showe: Yeah. Those are kind of the big targets that we look at. I also say, don't try not to get too far out in time with this.

Mr. Dale: Yes.

Mr. Showe: It's really good for about a five-year window for planning purposes and that's when we probably recommend you have them come back and just refresh it. Because again, certain things last longer than they think, certain things last less than they think or they may have just missed that this has 10 years of life left instead of five. Again, they're not spending three weeks here to assess the exact condition of everything. They're doing their best visual interpretation of it.

Mr. Dale: Alright. I just mostly wanted to confirm some of those reserve numbers, because that's the big crux.

Mr. Showe: I will refine the spreadsheet that I did today, that helped me get those numbers and then we'll make sure that is provided at the workshop.

Mr. Dale: Then, just really quick, in our conversation, you shared with me our remaining bond balance to be spent at the park. What is it roughly?

Mr. Showe: Roughly, it's \$63,713.

Mr. Dale: Alright, thank you.

Mr. Showe: Maybe some interest will get sagged on there.

Mr. Dale: I agree with that. I always tell clients whenever I would do a financial analysis, that the minute I give it to them, it's outdated.

Mr. Showe: Correct. So again, take some time and look at that and if you have questions, let us know. We're happy to help. This is a great company to work with. They don't want it to be finalized until you guys are happy with it or when you have all of your questions resolved.

Mr. Dale: This is the most extensive level of planning that I've seen the District do of any document that I've ever seen.

Mr. Showe: They're a little more expensive than the other company, but I think they do a much more thorough job.

Mr. Dale: It's well worth it.

Mr. Showe: So, the other thing that we have, I sent you guys an email. I will say this is in no way me saying you should do this. I printed it out, because it didn't make your agenda. There was a group that was potentially looking at using Woodside Park for a youth running program from March 31<sup>st</sup> through May 8<sup>th</sup>, on Monday and Thursday evenings. You really don't have any rules covering that park. So, at this time, there's no method for people to reserve the park. It's first come, first serve. We can certainly tell them that and they could certainly just bring a group out and use it. I would say in this case, again, this is not me recommending this at all. It's really an option for the Board. If you were inclined to say you're interested in pursuing it, we would recommend an agreement with this group, that provides indemnification to the District. It would be basically a temporary license agreement, that would allow them to only use it on these dates and these times, they need to provide full insurance and list the District as a carrier, in case if somebody gets hurt or there's an accident. Again, it's really up to you guys. Most of our parks where we have formal rules, don't allow this type of use, because that's not really what the park is for. It's really designed for use by residents. If somebody comes out there and there are 20 kids

running around, they might be hesitant to use the District facilities. So, again, it's really up to the Board. I'm happy to proceed in any direction.

Mr. Macheras: So, are they just looking at that plain area between the water and the park or are they looking to run through the trail, because that's not a big area?

Mr. Showe: Yeah, I didn't get into all the details. I wanted to gauge, if there was any inclination to even consider it first.

Mr. Macheras: I drove by there today. I'm looking over there and seeing that it's probably even twice as big as this room and I'm like, "*Where are they going to run to?*"

Mr. Showe: Yeah.

Mr. Macheras: So, like I said, you certainly need to get all of that in writing, whether there are 20 kids, 100 kids or 10 kids. But they're just going to run in a circle. They're going to run on the trail, through the trees, where we have bikes and golf carts. So, we might need a little bit more information.

Ms. Yelvington: It's not even the biggest field around. Right?

Mr. Dale: It's about a third of a mile around?

Ms. DeVries: Why not a school track?

Mr. Moller: I just interpret it as a meeting point, where they were going to meet there, run and meet back. That is the way that I interpreted it.

Ms. Yelvington: Have we ever done anything like that before?

Mr. Showe: We had an agreement for yoga, but I don't think anybody really attended that. So, we have a similar agreement already.

Ms. Yelvington: Have we ever charged a fee for the use of a field?

Mr. Showe: Typically, we don't charge a fee, but in all reality, they could just show up and use it.

Ms. Yelvington: Right.

Mr. Showe: And we would have no standing at all.

Mr. Dale: Also, no liability?

Mr. Showe: Well, you have liability, whether they provide liability coverage or not. Realistically, you guys own a tremendous amount of property and there's inherent liability.

Mr. Dale: Are we talking 8-year-olds or 16-year-olds?

Mr. Showe: These are questions that I don't have the answers to.

Ms. DeVries: It says that it is for elementary age children, like 8-year-olds probably.

Ms. Yelvington: It seems like a very nice thing to be able to do; however, elementary school kids are curious and I would worry about the water. I don't know if we would want that sort of risk.

Ms. Webb: It's all about the liability.

Mr. Macheras: I'm all for helping out kids, but we don't have a system in place to reserve it. But if we say, "Okay," if it was me, I'd have an expectation on that side that it's going to be for my use from 5:30 p.m. to 6:00 p.m. So, it's kind of like, "*We can take your paperwork, but we're not going to post any signs, but if a softball team is out there having a tournament, because they practice on all these fields, that's too bad.*" On face value, I don't have an issue, but we're going to make them go through these hoops, but we're not going to offer anything. We're not going to reserve it for them. So, I don't know.

Ms. DeVries: If they just showed up and they used the park, it was nice that they're asking permission.

Mr. Showe: If a member of the public is using the park, we wouldn't want them to put up advertisements.

Mr. Dale: Correct. The only other catch is the two words, "*Dog park.*"

Mr. Showe: Again, the kids are running around. There's a playground there.

Mr. Rysztogi: I would just like to know where they're running. That's the first question that I have.

Mr. Showe: I can certainly ask all of these questions. They want to start on March 31<sup>st</sup>

Mr. Rysztogi: If they explain where they are running, we can make a decision, if it makes sense.

Mr. Macheras: Right, because that's not a big field.

Mr. Macheras: I would say, Ron, "*What area you want to use, how many kids and what's the adult to kid ratio?*" Again, I'm thinking about whether it is two adults and 50 kids, because that's not acceptable. Like you say, how many kids and how many adults are going to be supervising this? They need to understand, if we decide to do this, we can't hold it for them. That's a great idea, but right now it's track season. No school is going to allow them to use their track.

Ms. DeVries: What about the Viera Regional Center.



Mr. Macheras: A lot of the fields over there aren't athletic. They're either all soccer or baseball. I don't know if there are any open fields.

Ms. DeVries: So, that's why they are looking for a place to go.

Ms. Yelvington: The green space by Suseda Park, is that not ours?

Mr. Macheras: Clubhouse Park is VECA.

Ms. Yelvington: Not Clubhouse Park, but the green space on Murrell Road.

Mr. Macheras: Yeah. That's owned by VECA.

Ms. Yelvington: Okay.

Mr. Macheras: I drove by the other day and there was a men's softball team out there hitting balls, because they go out there and practice when they're having tournaments over here.

Mr. Dale: The other concern that I would have, is the parking. If you go by there, pretty much any weekday, the parking lot is full.

Mr. Showe: Again, if you want me to go back to them and ask them those questions, I can. But if there's no desire from the Board to approve it, then I don't want to do that.

Mr. Macheras: Right.

Ms. Yelvington: You can just respond and say that it's open for public use or something like that. Right? It's not like we're saying no.

Ms. DeVries: We're not saying no, but we aren't approving it.

Mr. Showe: That's fair, if you want me to tell them that the facility is open for public use; however, parking is a concern.

Mr. Dale: And it closes at dusk.

Ms. DeVries: I'm trying to figure out how to say this, but you want to make sure that these kids who are running, aren't going to interfere with our dogs and other guests.

Mr. Showe: Yeah.

Mr. Macheras: So quick question. To the south of Prince of Peace, before we get to the fountain area, who owns that big piece of land? Does the church own it?

Mr. Dale: The church owns it on their side.

Mr. Macheras: Because that's huge.

Mr. Dale: Yeah.

Mr. Macheras: Its bigger than this one. I'm just thinking of where they could go that's local. I don't know. Because we don't have a plan in place, it's like, *"You're welcome to use it, but the Board has some concerns such as parking, which we're going to address it with you."*

Mr. Dale: Yeah. Please don't fill up 20 of our parking spaces.

Mr. Macheras: Be diplomatic.

Mr. Showe: Yeah, I got you. I've done this before.

Mr. Rysztogi: We're not saying no.

Mr. Showe: Right.

Mr. Rysztogi: But we're not saying yes either.

Mr. Macheras: We don't have a process in place.

Mr. Showe: They don't have exclusive use.

Mr. Dale: Right.

Mr. Showe: They must use it at their own risk.

Mr. Dale: They can park on that grass area by the trees, like the people at the Farmers Market do.

Mr. Macheras: I think like Ron said, though, I'm just trying to think, because that's not a big area. We need to verify that they're not planning on using the trail.

Mr. Rysztogi: No running down the trail.

Mr. Dale: If we're talking elementary school kids, they're not going to be able to do three laps.

Ms. DeVries: Yeah, that's kind of what I was thinking.

Mr. Showe: I will follow up and let you guys know if there is any additional feedback.

**SIXTH ORDER OF BUSINESS**

**Old Business**

**A. Action Items List**

Mr. Showe: Under old business, we have the Action Items list. We still have not heard back from the Viera East Golf District Association on the withdrawal.

Ms. DeVries: They did discuss it again at their HOA meeting on Tuesday.

Mr. Showe: Okay.

Ms. DeVries: Basically, the ball is still in their court to determine if they would prefer to do a well.

Mr. Showe: Okay. Then the other two items, the park improvements, Jim is working on, as well as the resurfacing.

Mr. Moller: Yeah, I haven't started yet.

**SEVENTH ORDER OF BUSINESS**

**Staff Reports**

**A. General Manager's Report**

Mr. Showe: We can have Jim go through the General Manager's Report.

Mr. Moller: Alright. I received an email and text from the fountain guy. The new wire was installed. I did drive by. The fountain and lights are on. It is good to go. After the meeting, I might run down there with a remote, to see if I can change the lights. Right now, it looks like it's just on a cycle of different lights.

Mr. Dale: We have St. Patty's Day coming up.

Mr. Moller: Yeah, I'll make it green. I'll give you the remote and you can be the fountain guy.

Mr. Dale: No, don't want that responsibility.

Mr. Moller: So, the fire line update, we still have Wingate to finish. We have about a half day left there. The Cat with the Fecon, we had some issues with the tractor wheels, so that went in for repairs. They just picked it back up today. But even with all of that, we're still pretty much on schedule. Once we finish Wingate, we're scheduled to start Somerville on the 5<sup>th</sup>. So, I think we'll start Somerville on the third.

Ms. Yelvington: March or April?

Mr. Moller: March.

Ms. Yelvington: Well, that's next week.

Mr. Moller: Right. We're still on schedule.

Ms. Yelvington: No, I know. I hadn't even seen the schedule yet. Is that posted? We have that posted. Right?

Mr. Dale: It's on the CDD Facebook page.

Ms. Yelvington: Okay.

Mr. Showe: I think we put it on the website as well.

Mr. Moller: American Shorelines finished up the lake bank restorations. They're going to be back this week to handle any of the little areas that they might have damaged during construction, fixing tire ruts and things like that. In Woodside Park, there was a rusty umbrella

pole over by the kids swings. Pete applied a rust inhibitor, sanded it and put two coats of paint on there, to stop that pole from rusting. That seemed like the only pole, compared to all of the other umbrella poles that were rusting. I stopped that before it got any worse. I think he did find a place, but we're just waiting to see how much it costs, but the ADA swing, the little strap that locks the shoulder harness on, is worn out. So, we're just looking to replace that. Other than that, Ed's guys, after the rains that we had about a week ago, they did a visual inspection on all the culverts. Everything is flowing well. So, all of our culverts are working.

Mr. Dale: How is Bayhill looking with the spatterdock?

Mr. Moller: We had some algae issues. I can't remember what neighborhood it was, but I received an email about a week ago from one of the residents, saying that everything has been cleared up. I appreciate the quick response.

Mr. Dale: Was it John?

Mr. Moller: There were three of them. I think John was one of them.

Mr. Dale: Okay. Good.

Mr. Moller: Golf course maintenance, I finally got a hold of another concrete company and I'm just waiting for them to get me the quote back. They were hesitant on the sod, so I'm trying to do an apples-to-apples. I know the one quote I had, was basically turnkey. I said, "*Add the sod so I can make them even.*" So, I'll wait for that. Next week, we're going to do bulk turf nutrition on the golf course. We did some soil samples and created a blend to give our soil and our plants the best chance. So that'll start going out next week. February round revenue, as of yesterday, we're sitting at \$238,000, compared to last February, where we finished at \$228,000. So, I'm thinking with today and tomorrow being the last few days of February, we should finish at \$258,000. Last February had 29 days, so they had an extra day in there.

Mr. Dale: So, \$30,000 above.

Mr. Moller: Yeah, we should finish about \$30,000 above in round revenue. Food and beverage revenue, as of yesterday, is sitting at \$69,000. Last February, the total was \$78,000. We think the restaurant should finish around \$75,000 for the month, which is right on par last year with the one less day.

Mr. Dale: And we have tomorrow night.

Mr. Moller: Yeah, tonight and Friday. In January, the total operation had a net profit of \$26,000. Golf had \$28,000. Food and beverage had a negative of \$2,600. Compared to last year,

we were at \$36,000 for both. So, for the first four months, we're pretty much sitting ahead of last year for total net profit.

Mr. Macheras: Can you remind me or Jason, I know we talked about this at the last meeting, as far as what we would like to see. I was thinking about it today. I mean, the numbers are great, but I don't know. When I hear percentages, I'll just give you a for instance. Let's say we made a \$50,000 profit last year and made \$60,000 this year, but maybe our revenue went up 25% and our net only went up 5%. On one hand, yeah, we made more money, but we weren't efficient in how we made it. We don't really use percentages, because that means more to me than just the big number.

Ms. DeVries: I was looking at that today too.

Mr. Dale: Yeah, it's an excellent point. One of the things that I've seen in looking at the numbers over the years and everything, because I know the issue gets brought up, *"Oh, well that was a dumb idea to just pay per round instead of having season passes and all of that kind of stuff."* But you're exactly correct, in that the revenue every year has gone up.

Mr. Macheras: Right.

Mr. Dale: That's indisputable. It's our gross revenue that is the issue and that's where we're at the mercy of the salaries and cart fee costs. The reason why I'm going down that route, is that I printed off two pages out of all the financials. Everything is in line and some things have gone down, compared to last year, except for two things on the golf course side: salaries, which we paid an extra \$5,000 roughly for and the cart lease, which went up about 60 to 70%. We were down about \$4,300 on the cart lease, just because of the interest rates. Those are things that are beyond our control and Jim's control, but when people are saying, *"Oh well, you know, did the pass thing work"* or *"why aren't we doing passes and stuff,"* actually, the strategy that we adopted on the revenue side, has worked and that's what Jim has control over. It's when we have the automatic cost of living adjustments for salaries, the minimum wage alone, has increased our salary cost over the past four and a half years, by roughly about 80% or \$80,000 now?

Mr. Moller: It's probably about \$80,000.

Mr. Dale: But it works out to almost about 80% too. So, it's been a huge increase that has come into play.

Mr. Macheras: We still have two more years where we are at \$13,000?

Mr. Moller: We are at \$13,000 right now.

Mr. Macheras: Even if revenues went up by 10%, expenses went up 8% and the net or however you want to term it, didn't go up as much, if we have the caveats to explain that. These are the things that we can't control.

Mr. Dale: Right.

Mr. Macheras: Then me looking at it, whether I'm a resident or Board Member, I can say, *"Okay, let's look at the things you could control,"* because that's really what it's about. It's the revenues or are we controlling the expenses, so that everything is doing this and not that.

Mr. Dale: Right. Social media is where I think Michelle has done an excellent job, because she does put that into play. I know that you've seen a few of the posts and she explains that to people that decide to get a little snitty on the golf page. She will come back and politely explain that this is what happened to us. But it really struck me, that it's just primarily two or maybe three items, that have caused everything. We're still producing a good net.

Mr. Macheras: Right.

Mr. Dale: I think we're probably going to have one, if not our best year, ever this year, even with those increases.

Mr. Macheras: Right. I think as you all know in your own business, labor is usually your biggest expense anyway. So, when you have the State Statutes adding to that, it's even bigger but it's usually the biggest anyway.

Mr. Dale: Right.

Mr. Macheras: But I think that's the main thing. If we did \$10,000 better than last year, you know, rah rah, but revenues were \$60,000 more, where did that other \$50,000 come from? Not that it's apples-for-apples, but percentage wise. Then if there's an expense thing, we need to look at that. It could be the coolers. Then I can explain that. Right?

Mr. Dale: Yeah. The main thing that I would point people to, though, is I get it's not net revenue, but it shows the thing that we have control over. Point them to the revenue numbers and every year it's done nothing but go up, progressively.

Mr. Moller: It increased by 15%.

Mr. Dale: I know.

Mr. Moller: Over last year.

Mr. Dale: Over last year. The same thing for the restaurant, which gets beat up online a lot. You see literally restaurants all over the country closing up, because they don't have that bulk purchasing power. But you know they've done a great job from a revenue perspective.

Mr. Macheras: Right.

Mr. Dale: It's almost a million-dollar restaurant, but when you have to pay a cook \$20 to \$25 an hour and then you have residents asking for round the clock service, it's like those two goals don't marry up.

Mr. Macheras: Right. No, I agree. Like I say, the things we can't control, there's nothing really that we can do.

Mr. Rysztogi: Also, the insurance is killing so many businesses, because they're getting these insurance numbers. Overnight they doubled.

Mr. Dale: Thank you for mentioning that, because that was the third thing. I couldn't think of the third thing, but that's what it was, the insurance cost.

Ms. DeVries: Yeah. It went up.

Mr. Rysztogi: It's a killer for everybody.

Mr. Showe: Yeah.

Mr. Dale: Those were the big three.

Ms. DeVries: Alright. Jim, do you have anything else?

Mr. Moller: Yeah. For golf operations, I've been in touch with Ralph Williams Elementary. We're going to do a second-grade field trip on Tuesday, April 29<sup>th</sup>. The good thing is they are second graders, so it's a fresh batch of kids and we can just reuse the same information that we did last year. That should be fun. We have a PGA Junior League starting on April 1<sup>st</sup>. I know Duran has a team. We have a team. Rockledge has a team. It will be all youth golfers. Dave and Phil are going to be running that, so that will be a success. Again, couples golf and Sassy Saturday, were both huge successes. Our two pros, Dave and Phil, have been putting Viera East on the radar. We had a play with a pro event the other week. We had pros from Lake Nona, Rockledge, Duran and Manatee. One pro played with three amateurs. I know the two of them have played in PGA sectional events and they perform pretty well.

Mr. Dale: Cool.

Mr. Moller: We're starting to get our name out there. I do have the logo, but I want to do that later. I don't know if we want to wait until the Marketing Report, but I have a bunch of

printouts of all of our ideas. I'll do a brief restaurant and I'll let Ms. Worchel chime in if she has anything.

Ms. DeVries: Welcome, Jen.

Mr. Moller: I don't know if you have any questions or anything prepared.

Ms. Worchel: I do not.

Mr. Moller: Okay. We made some adjustments in the restaurant this week, after conversations with the chef on labor and things like that. I felt one of the best ways to decrease our expenses, was to eliminate the chef's position. I don't know if we really need an Executive Chef for our restaurant, so I will not be replacing that position. We have some very qualified cooks right now, that can absorb some of the day-to-day operations, as far as inventory, ordering, scheduling, organization, cleaning schedules, things like that. So, we made Kyrie the Kitchen Lead, which is equivalent to a manager on duty. Jen now has autonomous control of the restaurant. She's the sole Restaurant Manager. So, anything that the staff has questions, concerns, issues, can go straight to her. If she needs help, she can come to me. I do know the kitchen still has the backing of myself, Lacey, all of the staff, but if they need help with menus and pricing and inventories, we're all one team. I'm very impressed by the way the staff performed and held themselves this week. I don't really think we skipped the beat, to be honest with you. I heard that the stakes last night were, phenomenal.

Ms. DeVries: They were excellent.

Mr. Moller: We still have some leftover stakes in the freezer and are going to run the special again on Friday night. I was very impressed. We had people coming in on their days off to help organize, clean and straighten up. So that will be good. I've talked to Kyrie about recipe cards. Google is our friend. If we need to find a couple recipes on Google for Thousand Island Dressing, we will make three. We'll taste test it, pick the best one and that's the recipe we go with. We will make the recipe cards. This is a picture of it. Whatever hamburger goes out, this is a picture of the finished product. Every time it leaves the line; this is what it should look like. So, I think everybody there is pretty excited. Is there anything that you want to add?

Ms. Worchel: I think you covered it all.

Ms. DeVries: I think it's a good move. I think that is right for our restaurant facility. I've been in the restaurant since then and I think the staff has been excellent. They handled the transition beautifully, which I appreciate. Thank you, Jen. I do have one question. I know we



have always wanted to make sure that we have a manager on duty and we always know who that person is. How are we handling that now?

Ms. Worchel: We're doing a schedule two weeks out.

Ms. DeVries: Okay.

Ms. Worchel: Kyrie's either there, I'm there or Maddie. So, there's always someone there.

Ms. DeVries: Okay, thank you.

Mr. Macheras: I think that's great. My question would be if something happens at the front, whether I don't like the taste of my Thousand Island Dressing or whatever, is Kyrie able to come? I'm just trying to visualize it.

Ms. Worchel: Yeah, he's very good at talking to people. Usually if I'm not there, Mattie is there. She handles the front.

Mr. Macheras: So, one of you is always in the front.

Ms. Worchel: Yeah.

Mr. Macheras: Okay. I was just curious, knowing he'd be busy back there.

Mr. Moller: The last thing that I have, are some things that were brought up at the last meeting. The Oaks at Woodside along Murrell Road, I got with Pete to get with the landscaper, about when we do the trees again, we'll skirt them up.

Ms. Yelvington: Okay, thanks.

Mr. Macheras: That was a Supervisor Request, if I remember correctly.

Mr. Moller: Yes.

Ms. Yelvington: I looked the other day and I was like, *"I don't think it's been done yet."*

Mr. Moller: I am going to pass the logos out now and we can touch base at the workshop.

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

There being no comments, the next item followed.

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

Ms. DeVries: Next is the Lifestyle/Marketing Report.

Ms. Yelvington: The first one has a misspelling.

Ms. DeVries: One is missing an *"i"* and the other is missing an *"s."*

Ms. Webb: It's just the design.

Mr. Moller: These are rough drafts.

Ms. Webb: Pick your top three.

Mr. Moller: Everyone has it. Take it home, digest it and then we can talk about it at the workshop.

Ms. Yelvington: Okay, good.

Ms. DeVries: Alright.

Mr. Dale: Regardless of how we go, and as much as I know Lacey is good on her Canva and Michelle's good on her Canva and everybody's good, whatever final version we develop, I would like to take to someone who has a high-tech graphics design background. We can provide them the concept, which is basically what this stuff is.

Mr. Moller: The one logo that I did not add is our current one. I know we talked about changing it, but that's still an option.

Ms. DeVries: Okay.

Ms. Webb: Alright. So, we got a lot. We always have a lot going on. We have a lot coming up in March. We're going to be adding first responders to the Monday events.

Mr. Macheras: With the military?

Ms. Webb: Yeah, with the military. So, when we did the February Firefighters, I had several people online say, "*What about nurses?*" I said that something was coming, but we're not giving them half off.

Mr. Dale: But why did you do firefighters specifically, though?

Ms. Webb: Well, because they're having such a hard time right now. The firefighters in Brevard County, I don't know if you guys knew, there was a vote for them to get a raise and the vote went in their favor, but they still haven't received the raise.

Mr. Dale: They were petitioning.

Ms. DeVries: But they raised our taxes and it didn't go to them.

Ms. Webb: It did go to them. So, they are petitioning, because the vote was for them to receive a raise and they are not getting it. That's why we decided for the last two weeks, to dedicate it to the February Firefighters. It wasn't like there was a huge number, but they were very appreciative.

Mr. Moller: Yesterday we had an incident on our second hole. We had an ambulance and a fire truck.

Mr. Macheras: Were they already there, eating?

Mr. Moller: No.

Mr. Showe: If you have questions, talk to Jim.

Ms. Webb: The firefighters came out as a rescue.

Mr. Moller: Yes.

Ms. Webb: And then they booked a tee time. Anyway, so we were adding them. We have Globing Go on Wednesday, March 26<sup>th</sup>, for the school that we supported the last time. We have Latin Mardi Gras on Tuesday, the 4<sup>th</sup>. So, come in your Mardi Gras outfit. We're going to be having a lot of fun. I did let them know the kitchen was going to close at 6:30 p.m. I put it on my flyer. They will come in at 5:00 p.m. and eat. So, at 5:00 p.m., business is great, but once they start dancing, they're not very hungry, but drinks will be sold. I talked to Maddie last night, about offering some mock cocktails, because some of them do drive quite a distance.

Mr. Macheras: That's good.

Ms. Webb: I don't think that they just order water, because it's a water. It's like they don't want to drink alcohol and drive. So, maybe they would order some mock cocktails, so they have an option. Again, Sassy Saturday and the couples golf, were a big hit. We had 36 women for Sassy Saturday and 20 couples for couples' golf. They all seemed to really enjoy it. You could definitely tell, because when we were serving them, they said, "*I don't want to drink, because I'm a serious golfer.*" The very set ones are the ones who won. It was no big deal. I think six of the couples stayed after and then stayed for music too. Of course, we have the Farmers Market, which is picking back up. We're at 36 vendors now. I try not to go past 40, because it gets really crowded with cars and everything else. Then of course we had the steak special. Jen and I went through our numbers. Onn social media, when people were saying, "*Wow, they are doing all of this,*" they were talking about Music on the Patio and entertainment after hours. I will tell you that Jen's performance on the patio, was the overall highest number for the entire month of performances.

Mr. Dale: Financially, you mean.

Ms. Webb: She brought in 51.57% of the revenue.

Ms. Yelvington: Nice job, Jen.

Mr. Dale: Wow.

Ms. Webb: Jeff, when he was there, generated 33.53% of the revenue. Amy and Sean generated 4.41.15% of revenue and Lacey this last time, was in stiff competition with a lot of

things going on because Pink was at Payne Inn, which is close to us. I love Lacey, but me and the family were somewhere else. She generated 25.7% of the income. This is only after 5:00 p.m., because generally people start coming in at 5:00 p.m. to eat and get ready for the music and everything. After 5:00 p.m. for both Friday and Saturday night, we made \$11,175 61. That was after 5:00 p.m. for what came into the restaurant on Friday and Saturday night. The total cost per performance was \$1,800.

Mr. Macheras: For the entire month or a weekday?

Ms. Webb: The entire month.

Mr. Dale: Wow.

Ms. Webb: So, my total cost was 16.6% of the revenue. When we hear over social media, *"They have all this stuff at nighttime..."*

Mr. Dale: We need to stop the stuff at night.

Ms. Webb: Stop the stuff at night.

Ms. DeVries: But that's what's bringing in the revenue, especially on the days when it rains.

Ms. Webb: Yes.

Mr. Dale: That is what is paying the bills.

Ms. Webb: Actually, Music on the Patio is beating Karaoke Night some nights.

Ms. DeVries: Wow.

Ms. Webb: So, it's a mixture. I know that looking at the numbers, I want to make sure that you have a profitability. Well, there's your profitability. We spent \$1,800 for the entire month on Friday and Saturday night and just for those expenses, we brought in \$11,175. Because I can tell you, probably on those nights, we wouldn't have.

Mr. Dale: So, to sum it up, it is the entertainment on Friday and Saturday night, that is the profitable end of it, not the egg sandwiches.

Ms. Webb: Yes. So, the total for Friday and Saturday, was \$29,648, which is why I went to 5:00 p.m. and after. That's why it was \$11,175. Of that, \$29,000 was just after the parties, just to let you guys know that.

Ms. DeVries: Thank you. It's driving quite a bit of revenue that we wouldn't otherwise have probably.

Ms. Webb: Right. I can tell you on Saturday nights, when there is music out there, people are out there. Very little are inside. There might be some people that come in like around 7:00 p.m. or 8:00 p.m., maybe to eat, but from then, up until 10:00 p.m., it's not busy. That is all I have. I never put that in writing for you guys.

Mr. Dale: It was helpful. Thank you.

Ms. Webb: If you want me to put this in paper form, I can.

Ms. DeVries: I hope we have it in the minutes.

Mr. Showe: Yeah. If you send it in paper form, we'll include it in the minutes. It's transcribed and we have recordings of it.

Ms. Webb: Okay, good.

## **EIGHTH ORDER OF BUSINESS**

### **Treasurer's Report**

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

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

Mr. Showe: We just have the Check Register. In the General Fund, we have Checks #5330 through #5364, Capital Reserve Check #303 and Checks #32290 through #32390 for the Golf Course Fund, for a total amount of \$174,035.39. We can take any questions or comments on those invoices or a motion to approve.

Ms. DeVries: I had one question. It's not a big amount of money, but it just looked odd to me and I should have broken down who it was to, but we paid \$100 a month for bills going all the way back to August. Do you remember seeing that, Jim?

Mr. Moller: Yeah. That was with our old payroll company. I think this company covered our Workers Compensation. From what I understood, Tim, Inez and GMS canceled that, when we switched over to Applied Business Solutions. But somehow, they were still billing us and no one was getting the bill.

Ms. DeVries: That's no wonder.

Mr. Moller: And we were liable for. I don't know how.

Mr. Moller: Yeah, this is from the 2021/2022 timeframe.

Ms. DeVries: It wasn't a big amount of money, but it was an odd transaction, because it was so old.

Mr. Dale: Wow.

Ms. DeVries: Alright. Any other questions?

Mr. Dale: I would just like to thank Jim for spending a half hour on the phone with me today, going through the Check Register, because I had a lot of questions about golf balls.

Ms. Yelvington: Oh, I have a question about golf balls.

Mr. Moller: So, yes, Dave buys bulk, so he gets discounts and free shipping. However, when it hits the Check Register, it only shows the first item.

Ms. Yelvington: Well, that's not good.

Mr. Moller: We purchase golf balls, hats, bucket hats and putter golf balls from Srixon.

Ms. Yelvington: So, why is that not being broken out?

Mr. Moller: But only golf balls show on that.

Ms. Yelvington: Well, can we fix that?

Mr. Moller: It's going into the right line items.

Ms. Yelvington: Who is doing this part, though, us or GMS?

Mr. Moller: GMS.

Ms. Yelvington: Can GMS split a transaction into five things?

Mr. Macheras: The problem is that some of those checks are for 10 things.

Ms. Yelvington: I think it's important, though.

Ms. DeVries: Can the description be golf balls and blah, blah, blah?

Ms. Yelvington: I have a question on the financials related to golf balls. You don't really know how much your costs are going up, if you're not breaking it out. You know, you can't really look at, *"Oh, we shouldn't keep buying golf balls from this vendor,"* if we're not tracking it.

Mr. Moller: They are being broken out. It's just not reflected on the Check Register.

Mr. Showe: We have actual invoices that break everything out.

Mr. Moller: Yeah. So, basically when this invoice is coded...

Ms. Yelvington: So, for the Check Register, it shows the sum, but in the financials, it's broken out. Is that what you're saying?

Mr. Moller: Right. They have to have different codes.

Ms. Yelvington: That's fine.

Mr. Macheras: Okay.

Ms. Yelvington: That is strange, though. But yeah, maybe like you said, the description...

Mr. Dale: That was a half hour of my day today with Jim.

Ms. Yelvington: Okay.

Mr. Showe: When they simplify the description, we only have so many letters.

Ms. Yelvington: You can't fault us all for thinking that though, because as you're scrolling, you're like, "*Golf balls.*"

Mr. Dale: Well, we brought that up at the last two meetings before this.

Ms. Yelvington: Yeah, I did remember that we brought it up.

Ms. DeVries: I was wondering why we are buying so many golf balls?

Mr. Dale: The radar is going off for me. I'm like, "*Golf balls?*"

Mr. Moller: It's kind of like in September, October, when I do early order purchase for the golf maintenance, I'll buy all of our chemicals for the year.

Mr. Macheras: Right.

Mr. Moller: I get bulk discounts. It's like the same thing with the golf balls. With Srixon, he gets bulk deals. So, he'll get 5% off.

Mr. Dale: Which by the way, one of the things I appreciate from our Restaurant Manager, I heard that discussion about food and things like that, but that's the intent. So, I appreciate that.

Mr. Macheras: That's right.

Ms. DeVries: Okay.

Mr. Macheras: I think you need to remember too, when you see those, we're ordering those, because we're selling them. I asked that too. With sales in the pro shop, we were talking about that. So, when you see those golf balls and gloves and hats, it's to replenish our stock, so to speak. If you didn't see that for a while, then I would be concerned.

Mr. Moller: A lot of these golf balls are for June, July and August.

Mr. Dale: Right.

Mr. Moller: But we just got a discount by buying them now.

Mr. Dale: You can see that in the financials when you look at, from our previous pro, we had, I believe, \$2,000 in sales for 2024 or was it the year prior? Whenever we had our previous pro, whether it was FY 2023 or 2024, we effectively made no money in the pro shop. Then when Dave took over, it was over a \$50,000 difference. It was striking.

Mr. Macheras: Yeah.

Mr. Dale: The same thing happened with golf lessons. We had \$300 for golf lessons with our previous pro and then Dave is reflecting over \$15,000, which offset his salary.

Mr. Macheras: Right.

Mr. Dale: So, it makes me wonder what was happening there.

Ms. Yelvington: Can I ask a dumb question? So, when we see golf balls in the Check Register, it's the ones that we're selling in the store. What about the driving range?

Mr. Moller: They're in a different line item.

Ms. Yelvington: In the financials or in the Check Register?

Mr. Moller: It will show up in the financials. In the register, it will just say, "*Golf balls.*"

Ms. Yelvington: Okay. So, we can't distinguish in the Check Register what's going where.

Mr. Moller: Unless you look to the left and you can figure out all of our GL codes.

Mr. Showe: Yeah, those are the codes that go behind the scenes, into where each of those account lines are.

Ms. Yelvington: Okay.

Ms. DeVries: Are there any other questions about the Check Register? Hearing none, we need a motion.

<p>On MOTION by Mr. Macheras seconded by Mr. Rysztocki with all in favor the Check Register for January 18, 2025 through February 20, 2025 in the amount of \$174,035.39 was approved.</p>
--

**B. Balance Sheet and Income Statements**

Mr. Showe: Behind that, is your revised Balance Sheet and Income Statement for January 31, 2025, which are included in your agenda package. No action is required by the Board. I think we have captured everything that was collectively discussed at the workshop. I think they're much cleaner, at least on my review. I've heard from several Board Members that seem to find them much easier to read. We'll point out, when we look at budget actuals on the General Fund, it does show as a negative budget to actual, but that's because we have a negative account adjustment on the bonuses of \$59,000. So realistically, in every other account line, you're about \$50,000 better than budget to actual in your General Fund, which is great. You are 94% collected on your assessments. So, we're in great shape.

Mr. Dale: Having missed the workshop because of Michelle's award ceremony, I was a little concerned that somehow the marketing budget was going to wind up under restaurant. It



didn't happen that way. I see the way you guys did it. I did make one small recommendation to Jason, that we change it from "*Farmers Market*" to "*Marketing Income*."

Mr. Showe: That change will be reflected in the next financials.

Mr. Dale: Right. But the reason why that was so important, was she's a Department Manager and needs to have control over that budget and everything. What was happening in years prior, is we had multiple people spending money on marketing and then not going through her. Then people didn't know where stuff was going and everything. We also had a problem with the previous Restaurant Manager, where it was whatever we feel like we're going to pay for stuff. With regard to music, same thing. We had a few issues that we had to work out with our karaoke folks, but she fixed that. The reason why it's so important to keep that as a separate issue, is so we don't go back to that world where our numbers are.

Mr. Macheras: I think the big thing, though, is just like the information Michelle gave, that helps me, whether it's Michelle or anybody else sitting in that chair. That kind of helps us as, you know, proprietors of the budget, to be compensated appropriately, as we would do with any vendor.

Mr. Dale: Exactly.

Mr. Macheras: So, I think when we hear that, however we want to do it here, that's what I, as a Board member, want to hear, just to make sure that Mr. Bill Machares isn't getting \$600 to sing and only his wife's having dinner.

Mr. Dale: You're exactly right. I think there was some of that going on before that.

Ms. Webb: There was some of that going on.

Mr. Dale: They got it fixed.

Mr. Macheras: But that's what's helpful.

Ms. Webb: I have no idea what really got paid.

Mr. Moller: The only adjustment to the financials I would like to see, is at the bottom of each summary, at the bottom of the year-to-year and the month-to-month comparisons and at the bottom of the month-to-month, where you have total expenditures, could we add total revenue?

Ms. DeVries: Yeah, that would be helpful to me. I did that, too.

Mr. Moller: So, at the very bottom, we will have total revenue and total expenditures.

Mr. Dale: What I like about it; is it cleans everything up and I think we're going to see fewer mistakes on the financials. I'm not expecting perfection, but we're going to see fewer and fewer mistakes, I think.

Ms. Yelvington: Can we go back to golf balls for a second? Where are golf balls on the financials? Are they just in supplies?

Ms. DeVries: They're in cost of goods sold.

Ms. Yelvington: All kinds of things are just sitting in cost of goods sold. We don't have a breakdown.

Mr. Moller: The pro shop isn't broken down like the restaurant. We don't have, food, liquor, beer, wine.

Ms. Yelvington: Why don't we? Should we?

Mr. Moller: I've never seen it done at any golf course, where it was broken down like that. I'm not saying it's not, but I haven't seen it.

Mr. Dale: Are you asking from an auditing perspective?

Ms. Yelvington: I'm just saying that it's hard to track how it's doing, if we're not looking at it.

Mr. Dale: Yeah. I get where you're going with it.

Ms. Yelvington: So, we're doing that for the restaurant, but we're not doing it for the pro shop.

Mr. Macheras: What are you trying to track?

Ms. Yelvington: Just all of the costs of what's in the store. It's just lumped into cost of goods sold without a breakdown.

Ms. DeVries: The revenue from the pro shop, I believe, is one line item too. They would have to correspond if you were to separate it. I'm not even sure it's possible to separate them out, because you would want to match the revenue from the cost of the goods. Let's say we separate them into two categories just for simplicity's sake, into golf equipment and apparel, you would need cost of goods sold and golf equipment, which includes golf balls, golf clubs, blah blah, blah.

Ms. Yelvington: Right. I understand what you're saying. I guess in the roll up financials, does all the detail need to be there? No. But on these pages where we're breaking down everything, do we have just one cost of goods sold number?

Mr. Dale: How far would you want to take it? You know what I mean by that.

Mr. Moller: In Club Caddie, we have golf balls.

Mr. Showe: I'm sure he could probably have a system.

Mr. Moller: We have apparel, we have accessories, we have hard goods and soft goods. So, we can break it down that way. Accessories are going to be like tees, divot tools, replacement spikes, golf balls and apparel. The POS system has it broken down that way and when he does his inventory, that's how his inventory prints out.

Ms. Yelvington: Are you looking at those internally like period to period and you know when your costs are going up and what's making sense?

Mr. Moller: Yeah.

Ms. Yelvington: Okay. As long as someone is looking at that, that's fine with me.

Mr. Moller: Obviously the nice thing about the golf POS versus the restaurant, everything is in there. So, when he gets the balls, he puts it in the POS system, so Club Caddie knows that we have 200 dozen Pro V1s and every time one is sold it subtracts it. So, when he does his inventory, you can see variances like that. It also shows the profit margin. So, it knows we buy it at X amount of dollars and we sell it at X amount of dollars, this is the profit margin.

Ms. Yelvington: Right.

Mr. Macheras: So, you can just print that out and then go, I'm supposed to have seven hats, but according to this, I only see six. Is that how he verifies that the inventory is correct?

Ms. Yelvington: That's the inventory perspective. I guess from a retail perspective, I can't say I've worked in retail that much, but how do you know your vendors aren't just hiking your prices year over year, is what I'm getting at? Being able to see that on a report that we paid this guy this much last year, we paid him this much this year and deciding if that's still your vendor of choice going forward. Do you know what I mean?

Mr. Moller: I do.

Ms. Yelvington: That's what I'm getting at. Like who's tracking that?

Mr. Macheras: Well, so tell me right or wrong. I'm thinking in the golf industry; there's probably something to be said for the brands that we carry.

Mr. Moller: Yes.

Mr. Macheras: Do you know what I'm saying? We have Nike, but maybe Billy Bob on US-1 is cheaper, but nobody is buying Billy Bob. Because we're kind of specialized. I could be

selling lumber, it doesn't matter where I get my two by four, but they come in looking. We talked about Pro V1 when they were in there. You have a great point, but we're a little more specialized.

Mr. Moller: But it's kind of like Jen and liquor. She can only buy it through certain vendors, because it's not like you can go to Company A, Company B or Company C and compare prices.

Mr. Macheras: Right.

Mr. Moller: It's not like we go to Billy Bob's Wholesale and buy Srixon. We're buying it directly from Srixon. It's not like we're going third party. We're going to the actual company.

Ms. Yelvington: Right. But what about those bulk discounts that you said? Like you occasionally get a bulk discount for certain things. Is it consistent? Is it consistently applied, so that same discount is always there?

Mr. Moller: Depending on the year. They will run different programs each year.

Ms. Yelvington: Okay. So, it's nothing that can be negotiated.

Mr. Moller: Correct.

Ms. Yelvington: Just what they hand down.

Mr. Moller: Right. I'm sure if we had a bigger volume, there are bigger discounts.

Ms. Yelvington: Okay.

Mr. Macheras: So, what you're saying is and I've run into this before, too, if you want to buy this particular golf ball, this guy owns the territory and this is who you have to buy it from, if you want that brand.

Mr. Moller: We use Dan. Dan works for Srixon. He's an employee of Srixon. He's our area representative.

Mr. Macheras: Got ya. That's a good point, though.

Mr. Moller: If you ever want to see that detail, just stop by.

Ms. Yelvington: Yeah. Okay.

Mr. Dale: I get where you're going with it.

Ms. Yelvington: Period over period is what I'm getting at.

Mr. Dale: I'm wondering if it would just be too cumbersome, because you're talking golf balls, gloves and hats.

Ms. Yelvington: I don't really want to get into the weeds. We don't need to micromanage it. As long as you're internally tracking period over period, then we don't need to micromanage it as a Board. It's fine.

Ms. DeVries: Anything else on the financial statements? Hearing none,

**NINTH ORDER OF BUSINESS**

**Supervisor's Requests**

Ms. DeVries: All right, moving into Supervisor's Request. I'll start with Bill.

Mr. Macheras: So, I have a couple quick things. I'm going to go back to something you said earlier, just so I am clear. You said we had \$60,000 in bond money for the park. Let's say six months from now, we have nothing that we need to do to the park. What happens to that money? I'm not one of those that just wants to spend it, because we have the money, but if we have nothing, can it be used elsewhere?

Mr. Dale: No. We pretty much allocated it already, based on past meetings.

Mr. Macheras: Okay.

Mr. Dale: We talked about roughly \$40,000 for the digital sign.

Mr. Macheras: So, we have some ideas on how to spend that.

Mr. Dale: Then we talked about music instruments for the playground.

Mr. Macheras: I just wanted to make sure. I was going to ask Jen. I'm just curious for myself, did you have any other things that you looked at, that might help us when we start looking at the reserve that stood out or was it mainly just the amount of money in the reserve or were there some line items? I'm just curious what you saw that would help me get prepared for the workshop.

Ms. DeVries: So, when I looked at it, I looked at the total amount of money that we're going to need over 30 years.

Mr. Macheras: Okay.

Ms. DeVries: I divided it by 30.

Mr. Macheras: And what do we track it to?

Ms. DeVries: Right. How much do we have to put in reserves every year in order to get to that number? So that was what I was looking at. I was also looking at the detail of how much we're going to spend every year and how much we're going to put in reserves every year.

Mr. Macheras: Right.

Ms. DeVries: What I'm looking at is positive, positive, positive, negative.

Ms. Yelvington: It was a very large negative.

Mr. Macheras: Right.

Ms. DeVries: I was like, "*Oh, we have to fix that.*"

Mr. Macheras: Okay. That was what I was getting at.

Mr. Dale: Was that in 2034?

Ms. DeVries: It was 2030 and 2031.

Ms. Yelvington: Yeah, five years from now.

Ms. DeVries: Five years from now.

Mr. Dale: What stuck at me, was some of the stuff that I shared, when they were getting into the parking lot, I think they had forecast that a couple years out. I don't think that parking lot has been resurfaced in forever and the same thing with the maintenance area. We need to be looking at that, because all that's going to do, is add a cost to us, which has been the problem of this place for 25 years. They didn't maintain it.

Mr. Macheras: Yeah.

Mr. Dale: That's what's going on, I think, with some of the HOA's locally, that they didn't set the reserves aside and now they're trying to blame it all on insurance. But it's not all of this insurance. It's the cost of painting the place, is three times what it was for years ago and roofs are two to three times as much.

Ms. DeVries: Even if they had a Reserve Study, how would they anticipate that? I don't know if you can.

Mr. Macheras: Yeah. Rob brought up a good point too, about the assessment, because since the Board changed, five years ago, it's dropped about 20%. I go back 20 some years ago when the county dropped the tax millage and then the next thing you know, "*Oh wait, we need that back.*"

Mr. Dale: Right.

Mr. Macheras: I'm happy as a resident that it's dropped 20% in five years. I'm comfortable paying it, you know, so I'm all for not just, "*Hey, let's just give some back,*" because we're going to need it again and it's tough when you give it back and then need it back.

Mr. Dale: You're going to have to make that decision in less than two years.

Mr. Showe: Yeah.

Mr. Dale: It's going to be during your tenure.

Mr. Showe: I'll let you know, when you look at assessments, there's something to know on a technicality basis. 2026 is when your last debt service for the 2012 debt service, goes away. But at that point, yes, you can give it back. Essentially, if you don't add it on to your assessments, that assessment drops off and that portion goes away.

Mr. Dale: But we're not talking a small amount of money. We're talking about \$250. Roughly.

Mr. Showe: Yes. But you know, if you're going to raise your General Fund to that amount, you still have to do the mailed notice. So, it's a technicality because if you raise the General Fund, you have to do a mail notice, even if another fund is going away. That would offset that.

Mr. Dale: That was very confusing the last time we did that.

Mr. Macheras: In the chairs that I sit in, you need to communicate why, versus *"Oh, we're losing it, so we just want that back."* No, we've got this coming up.

Mr. Dale: Right.

Mr. Macheras: For the most part, because I've been through that the last few years, as long as you can explain it, for the most part, people understand.

Mr. Showe: To your point, that's part of what we put together. So, we have a lot of experience in those issues. I'll tell you, it's a whole lot easier if you go, *"Well, for example, \$120,000 is coming off, we're going to raise your operation and maintenance (O&M) \$75 per person."* Again, you guys have so many units, that a small assessment increase creates a lot of revenue. So, in that case, you guys are fortunate, just because you have 4,000 units to split that over. But it's a lot easier to tell the story, *"Hey, your, your assessment is really going down, we just need to fund future capital projects."*

Mr. Macheras: That happened a few years ago, right?

Mr. Showe: Absolutely.

Mr. Macheras: Yeah, because I remember it going up and not looking at the number.

Mr. Dale: But once it got explained, we only had one person that showed up at the meeting.

Mr. Macheras: They saw this number, but they didn't see the other one going down.

Mr. Dale: Right. I remember that.

Mr. Showe: That's part of where we employed the marketing and we do a presentation. When we send the mail notices out that informs residents that their assessment is increasing, they will call us. We walk them through all of that and try to answer those questions before it even comes to you guys.

Mr. Dale: But you kind of bring up a great thing that I wanted to ask. The bond payments, where do those come from?

Mr. Showe: Assessments.

Mr. Dale: So, all the bond payments for every bond that we've done that comes out of assessments.

Mr. Showe: That is correct.

Mr. Macheras: That is the part you're looking at that is going to drop off. Is that what you're saying?

Mr. Dale: Yes.

Mr. Macheras: Okay.

Ms. DeVries: But when you look at the study, there's two categories. There's the CDD category and there's the golf course. You have to look at both of those.

Mr. Dale: Also going forward, the thing that I noticed, in looking at the financials, that you guys should be taking a look at, is you will see in the reporting the numbers for the General Fund, which is where the taxes go towards, none of the taxes go towards the golf course.

Mr. Macheras: Right.

Mr. Dale: But the General Fund is going to be easier to keep afloat for the CDD stuff; the park, the heavy equipment for the trails and all that kind of stuff. It's the golf course that is self-sufficient right now and has been for four plus years or so but because we're doing that just out of revenues that the golf course generates, that's where it's going to be.

Ms. Yelvington: We still have community members out there saying that the taxpayer's money is going to the nightclub and we can't say anything otherwise.

Ms. DeVries: Well, I mean we can say it all we want, but will they hear us? I don't know.

Ms. Yelvington: We can say it in the minutes, but we can't say it directly back to the person. But it's clear for the purpose of the minutes, that taxpayer money does not go to the golf course.

Mr. Dale: The manager has been doing a good job on that front.



Ms. Yelvington: I'm sure.

Mr. Showe: You can also direct them to the website, which has all of the agendas with all of the financials. It's crystal clear that there is no assessment money that goes into the golf course.

Ms. Yelvington: We know that and everybody in this room knows that, but we can't say that to the public, except here in the minutes.

Mr. Dale: Oh, Denise, it's even worse than that. I'm seeing people saying stuff about how the HOA and CDD taxes have done nothing but go up for the past four years.

Ms. Yelvington: I've heard that too.

Mr. Dale: And I was like, "*Wait a minute. They've come down 26%.*"

Ms. DeVries: Fake news.

Ms. Webb: I have been in contact with a lot of them on that page.

Ms. Yelvington: That is so much work for you. I hate that you have to do that.

Ms. Webb: Some of them don't respond to me, while other ones say, "*Thank you.*" I tell them, "*If you want more information, please reach out to me or reach out to so and so,*" so they know. Actually, one of the persons that I did talk to, went on the page and said, "*You're just a \_\_\_\_\_.*"

Ms. Yelvington: I saw that. I did see that.

Ms. Webb: He was the person that I talked to about, because he was all wrapped up in that and showed up at the Hook & Eagle. I said, "*Hey*" and he's like, "*Oh, yeah, you sent me a message.*" So, I corrected his thought process.

Ms. Yelvington: Yeah. I just don't think you should have to waste your time doing these things, but we appreciate that you do.

Ms. Webb: Sometimes I think not it's not working and I'm not worried about it, but just like any type of information, we are all working really hard.

Mr. Dale: You do not want a perception to take root.

Ms. Webb: So, all I can do, is reach out the way I reach out and bless the people that can see the page. It's all good.

Mr. Macheras: My last thing is kind of ironic, because its exactly what you're talking about. So, I appreciate y'all leading me into my third category. In the business world and almost any other thing that we do, we have the 80/20 rule, which your sales are based on. I'm not going

to get down in the rabbit hole, but I've maybe been contacted by one resident in my year and a half year. How many calls have you received?

Mr. Showe: We received a few calls, but I will say again, the test of the job you're doing as Board Members and the job your staff is doing, is in the amount of residents that are showing up here. Because in years past, when the restaurant wasn't being managed properly, there were people here. When people were getting offended by golf staff, there were people here. When problems were happening, people were here.

Mr. Macheras: Right. My point is this...

Mr. Showe: This is the evidence that you guys are doing a fine job in a community of over 8,000 people.

Mr. Macheras: It's not just us. The CDD, staff that works the marketing and restaurant, are the ones doing a great job and that's my point exactly. I'm not going to tell a Marketing Director or a staff member, but we're going out of our way to go to sites that we're not allowed to be members of.

Ms. DeVries: Right.

Mr. Macheras: Because I'll just say it bluntly, to me if you really want to help the community, you would be here tonight or you would allow those that could answer those questions, to be a part of that, so if you don't like the answer, you will respond. So, I want to make sure it's clear to the people that might listen to this or whatever. Our Marketing Director and some others, are going out of their way to get residents see things that are posted and then they are still going out of their way, to reach those people and give them an answer when those people, to my knowledge, don't reach out to us. They don't reach out to the people, people that run it or whoever they may be, that person is not here tonight. That person, to my knowledge, actually had the ability to make things happen and chose not to. So, I appreciate what Michelle does, but I'll be honest with you. I'm not going to spend 99% of my time going out of my way. When you look at the comments, it's the same. There are 50 comments and only four people show up. We're going out of our way, because we can't do it directly, to find a friend that's on the site that can give me the information and we need to remember that we're going out of our way to reach a small amount of people, that really aren't, in my opinion, community minded. Because if you're community minded, you're going to knock on Jim's door and ask him a question, not banter back and forth, *"Hey, you want to run here, you want to do this, you want to do that?"*

Yet we're still answering those questions. So, I just want to thank those of you that are that are going out of your way. I'm just one of those, if you want to ring my doorbell, ring it, but if not, I am going to take care of the 99% of the people in this community. That's just the way I see it. So, we're here for them if they want to reach out and if they don't want to reach out and they want to banter with her back and forth and talk behind her back, I'm an old guy that has nothing else better to do. You're not going to wipe any sweat off of my brow whatsoever.

Ms. Yelvington: It's a good point that you make, because really, if you don't respond and residents are upset by what they see, they can always come to a meeting and we can set the record straight here. Right? So, maybe you don't need to worry about all of that. Just let it go.

Mr. Macheras: Again, I'm not going to sit here and say no, but if she didn't, I could care less.

Ms. Yelvington: Right, just let it go.

Mr. Macheras: Because we're here. You know, like I used to always say as a Retail Manager, the things that don't get sent to me, are the things I can't fix.

Ms. Yelvington: Right.

Mr. Macheras: When that person walked out the door and didn't tell me what went wrong, I'm never going to see that person again. I'd rather you come to my face and cause my my hair to turn gray. But I can look and fix that. So, I would never tell her not to, but like I used to tell kids when I was a Dean, if I'm working harder for you than you, I'm doing something wrong. So, I agree with you 100%. A Facebook page is not somewhere to get answers.

Mr. Dale: Right.

Ms. Yelvington: That's true.

Mr. Macheras: But you're right. Then there's that part that starts going around and it gets bigger. We have 12,000 to 13,000 residents and are talking about the same 10 people. I don't see them tonight. So again, I appreciate staff members, Michelle, the restaurant people, doing more than I would expect as a Board Member.

Ms. Yelvington: That's right.

Ms. Macheras: Nobody calls me. Our email addresses are on the website.

Mr. Dale: I would just like something in the minutes really quick, along those lines. Jason, who hired our Marketing Director and how did that happen?

Mr. Showe: The CDD Board approved a contract.

Mr. Dale: What was it based on?

Mr. Showe: It was based on the scope of service that we competitively bid with several different firms. She was awarded the contract based on selection of the Board.

Mr. Dale: Okay. Was I allowed to vote on that?

Mr. Showe: You were not. You abstained and filled out a form that's required by Florida Statutes.

Mr. Dale: Thank you.

Mr. Macheras: Alright, I want to see you follow that.

Mr. Rysztogi: The way I look at it, the residents only really need to look at one line item on their taxes once a year to see if that number is going up, going down or staying the same.

Mr. Macheras: Right.

Mr. Rysztogi: If it's staying the same or going down and that's all they're paying once a year, that one line item, why is there this big friction over incidentals? I mean, if I'm only paying \$400 per year on that one-line item, that's all I care about. So, why is everybody upset. I don't get it. If it was going up, I would get it. I would understand why people are upset, but it's not. That is what I don't understand. I don't understand why people aren't coming here and saying, *"Oh, you guys are making sure that my assessment doesn't go up."*

Mr. Macheras: Right. I'll be honest with you, to me, just speaking out loud, what that leads me to think is, it's not about this. It's not about the CDD.

Mr. Dale: It's not.

Mr. Macheras: There has to be some other alternative and I'm not going to go down that rabbit hole, because like you said, you're exactly right. They need to pull up their Tax Bill. They all get one. They better be paying it.

Mr. Dale: I will make a statement of fact. The seven years prior to the 2020 Board change, the net cumulative profit for the golf course for seven years, was minus \$56,000.

Mr. Macheras: When I heard that, I just could not fathom that.

Mr. Dale: The first year we made \$452,000.

Mr. Macheras: Yeah. When you have a piggy bank that you can dip into, it makes it easier.

Mr. Showe: Those were the years where people were sitting here in this room at every Board meeting.

Mr. Macheras: Right.

Mr. Showe: Talking to the Board.

Mr. Macheras: That's a good point, Ron.

Mr. Rysztogi: I mean, that's it. That's really all I had to say. We can sit here and have these discussions on residents being upset that we're spending money this way or spending money that way, but what's the overall number?

Ms. DeVries: The residents that are upset are misinformed and they haven't tried to find the truth.

Mr. Macheras: That's the key.

Ms. DeVries: They should go and find the truth.

Mr. Macheras: I agree. We're not hiding.

Ms. DeVries: If you're upset, then go make sure that you're righteously upset.

Mr. Macheras: I agree.

Ms. Yelvington: All of our meetings are public record. Right? Our schedule is out there. So, if they were upset, they can always come to a meeting or contact us through a variety of channels.

Mr. Showe: They can send me an email and I'll forward it to the Board. It's that easy.

Ms. DeVries: Ron, do you anything for Supervisor's Requests?

Mr. Rysztogi: That's all I have.

Ms. DeVries: Moving on to Denise.

Ms. Yelvington: Nothing for me.

Mr. Dale: Nothing for me.

Ms. DeVries: Okay. I have just a couple of little things here. The financial notes that I had, I was wondering how we could have gift card usage that was positive \$3,000. Do you know the answer to that question, because gift card usage has traditionally been negative?

Mr. Moller: It should always be negative.

Ms. DeVries: But it's not. Right now, on the latest set of financials, It's a positive \$3,000.

Mr. Moller: Year to date?

Ms. DeVries: Year to date, on Page 100, it was \$3,000.

Mr. Moller: Usually everyone that buys gift cards in December for Christmas, uses it in January. All usages should actually be a negative number.

Ms. DeVries: There are two numbers. There's the purchase of the gift cards and there's the using of the gift cards. The using of the gift card should be negative. It's not a negative number. It's a positive number, which means that there is an error.

Mr. Showe: Yeah. There's a positive \$5,000 from December, which is throwing that line item off. Let me find out.

Ms. DeVries: Thank you.

Mr. Showe: If you look at the month to month, you can see a positive \$5,000 in there and there's a positive number the month before. So, let me find out.

Ms. DeVries: I'm looking at the margins on the food and beverage and the beverage cost doesn't have much margin. Do we have any idea why the beverage margin is so small? Usually, things like Coke are a really high margin, in most restaurants.

Mr. Macheras: Are you talking about sales.

Ms. DeVries: Our cost of goods is 90% of what we're selling it for. Usually, things like Coca Cola or your soda fountain machine usually pretty high margins. So, do we know why we're spending 90%?

Mr. Macheras: Do we buy that in bulk or are we going to Cosco?

Mr. Moller: We usually buy them in bulk.

Mr. Macheras: Do we have Pepsi Cola delivery?

Mr. Moller: Coca Cola delivers most of the bottles. If we run short, then we'll go to Costco.

Mr. Macheras: To her point, can TOAST track soda sales? Are we looking at a real true number?

Mr. Moller: Somewhat, because some of the soda is being stocked in the pro shop. I know that we fixed that issue last month.

Ms. DeVries: Okay. Is that one of the reasons, because the restaurant is paying for items that get sold in the pro shop?

Mr. Moller: That's what the issue was previously.

Ms. DeVries: Okay.

Mr. Dale: Some of it would be because soda is used in some of the alcoholic drinks.

Mr. Moller: True.

Ms. DeVries: That might be true, because then it doesn't get allocated as part of the food and beverage.

Ms. Webb: We also take an amount for Sassy Saturday for beverages that are sold. If we sold \$40, \$12 of that \$40, would go to them.

Mr. Dale: It's just not broken down.

Mr. Moller: David usually sends Alex an email after Sassy Saturday saying, *"This amount goes to golf and this amount goes to food and beverage."*

Ms. DeVries: It just struck me odd, because usually that's a high margin in most restaurants.

Mr. Macheras: I'm not a restaurant guy, but that's a good point. So, how would you track 2 liter and 12-ounce bottles? How do you track that 6 Cokes went into liquor sales? You have to somehow take that out of your cost in revenue, but I don't know how that's done.

Mr. Moller: Behind the bar, usually when they're mixing, they are the bibs that go through the soda lines.

Mr. Macheras: Okay.

Mr. Moller: I do know the beverage cart will use actual bottles of sodas.

Mr. Macheras: That would be a sale.

Mr. Moller: If she makes a drink like rum and coke, the soda will actually be part of the liquor.

Ms. DeVries: Okay. That number kind of just struck me odd.

Mr. Moller: Yeah. The percentages of the beverages are high. I'm looking at the big picture, the amount of sales versus liquor and everything like that.

Ms. DeVries: Okay. It's not a big deal. It just struck me odd. The last thing that I wanted to know, was the status of the alarm system.

Mr. Moller: It's in operation.

Ms. DeVries: Okay.

Mr. Moller: We've had some issues that people weren't used to it working and forgotten to disarm it from time to time. The response of the Sheriff's Office, is pretty quick.

Mr. Showe: If we have false alarms, they're going to start charging you.

Mr. Moller: We haven't gotten any yet.

Mr. Dale: Not only is it up and running, but it's up and running even better.

Mr. Moller: We had so many sensors that were inoperable.

Mr. Dale: We have new cameras, which we're not going to elaborate on

Mr. Moller: Right.

Mr. Showe: You cannot discuss the location of cameras on the public record. That is actually one of the few things that is exempt from public records.

Mr. Dale: I want everyone to know that we have cameras everywhere and we're watching.

Ms. DeVries: At the last meeting, we agreed to get a new alarm system. Do we have a new alarm system and its operational?

Mr. Moller: The one in maintenance is operational. The one in the restaurant is operational. The restaurant was probably the worst of the three alarms. Our installer was having a fun time, because wires were disconnected and we had motion sensors that were pointing in the wrong direction and weren't operable. I don't know how many times we've had the previous alarm company out servicing it.

Ms. DeVries: So, we don't have that anymore.

Mr. Moller: We do not have that anymore.

Ms. DeVries: Okay.

Mr. Moller: Not only that, but our monthly service fee will also dramatically be reduced. Like I said, the cost of the install with the savings we're going to get on a monthly service fee, after 12 months, it's going to pay for itself.

Ms. DeVries: Great. That's all I had. So, unless somebody has something else, I'll take a motion to adjourn.

Mr. Moller: One more thing on the restaurant, people that enter the restaurant, will all have their own personal codes. We can pull a report to find out who closed and set the alarm and who opened the restaurant. So, anytime the alarm is activated or deactivated, we know exactly who did it.

Ms. Yelvington: Nice

Ms. DeVries: Great. Sounds good. Anybody else? Hearing none,



**TENTH ORDER OF BUSINESS**

**Adjournment**

On MOTION by Mr. Macheras seconded by Mr. Rysztocki with all in favor the meeting was adjourned at 8:14 p.m.

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

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

# SECTION V

**From:** "Rob Dale" <robcd@cf.rr.com>  
**Subject:** GM Salary Proposal  
**Date:** March 24, 2025 at 5:46:31PM EDT  
**To:** "jshowe@gmscf.com" <jshowe@gmscf.com>  
**Reply-To:** "Rob Dale" <robcd@cf.rr.com>

Jason,

Please forward to the board.

With our upcoming evaluation for our course manager, we will also be conducting salary negotiations. I am recommending thinking outside the box for this year's negotiation. In lieu of a large salary increase for Jim I am recommending a vehicle usage allowance.

I have a family friend whose father passed last year shortly after purchasing a new 2024 Chevy truck which currently has 1500 miles on it. The family is willing to sell the vehicle to the district for the same price they were offered by carfax which is \$35,000 (below bluebook value). The vehicle was purchased last year for roughly \$50,000.

Jim is seeking roughly \$10,000 in salary increase which would still be below market rate for his position, not to mention his credentials save us \$60,000 in greens superintendent salary which we would have to pay if Jim were not employed by the district. Jim also serves additional duties as the CDD manager and has worked proficiently with the restaurant.

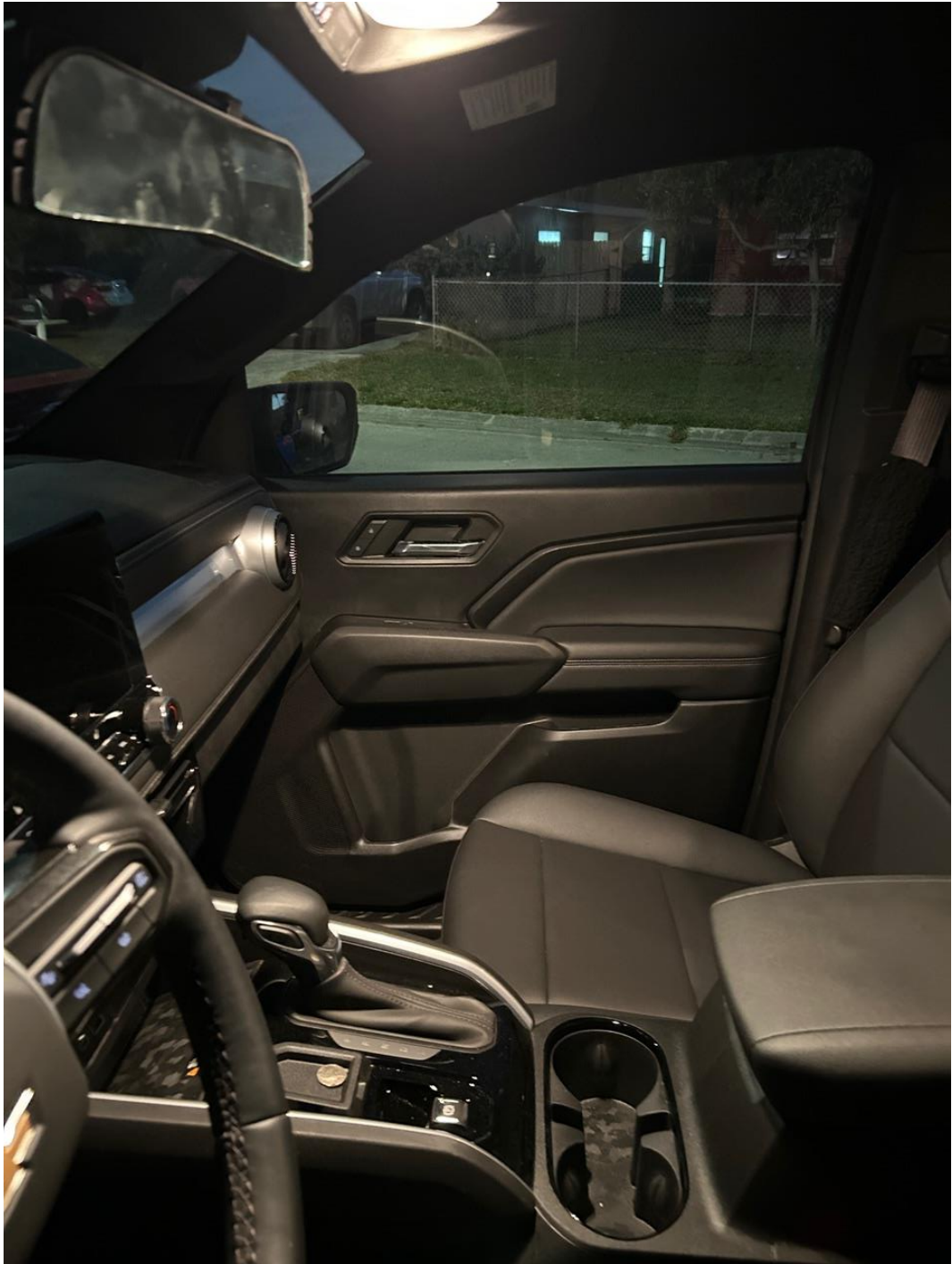
Jim is currently in need of a new truck as his is in disrepair. I propose the district purchase the above-mentioned vehicle for \$35,000, own it, and allow usage of the vehicle by the General Manager for business and personal use. The district would also pay insurance on the vehicle. Over a 6-year amortization, I estimate the cost would be a couple thousand dollars less per year to the district than locking in a \$10,000 per year salary increase. Additionally, the district would own the vehicle and vehicle equity at the end of that term. For Jim, his costs should be lower also than a straight salary increase because of insurance and tax savings. Based on a discussion with him, I believe Jim will find this deal acceptable. This arrangement also minimizes awkward unnecessary public discussion about Jim's salary.

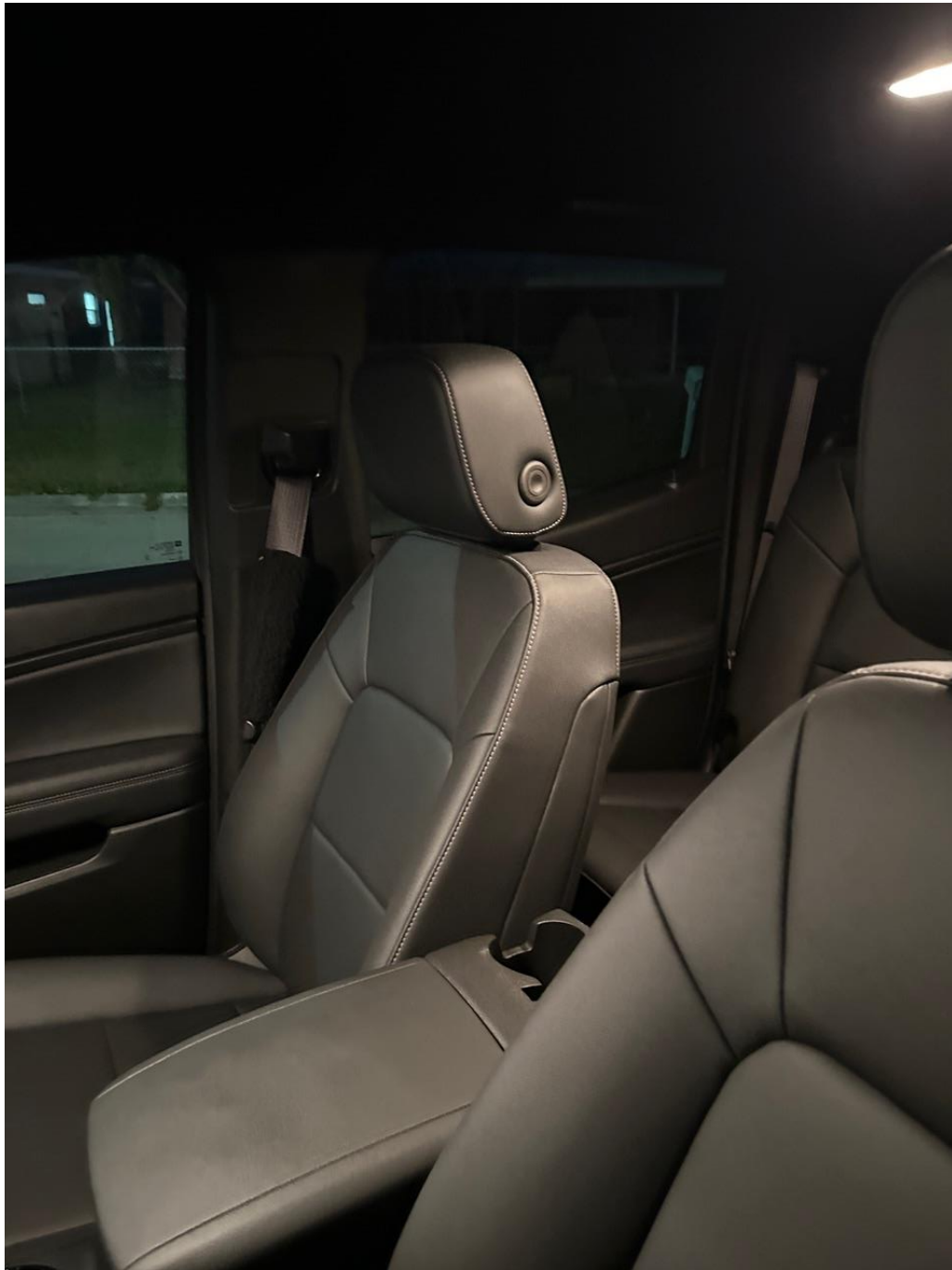
Attached are pictures of the Truck I'm discussing. If the board is agreeable, we could vote for the purchase Thursday. In the interim Jason could draft a usage agreement. I do not expect this vehicle to be available past Thursday if we do not move forward then. Sorry to sound like a used car salesman.

Best Regards,

Rob Dale  
Vice Chairman, Board of Supervisors  
Viera East Community Development District















# SECTION VI

Viera East CDD Action Items  
3/27/2025

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			
3	Resurfacing - Maintenace/Parks	Moller	Ongoing	1/23/25			

# SECTION VIII

# SECTION A

**Viera East**  
**Community Development District**  
 Check Register Summary  
 February 21, 2025 through March 18, 2025

Fund	Date	Check #'s	Amount
<i>General Fund</i>			
	2/27/25	5365-5378	\$ 3,587.91
	3/6/25	5379-5385	\$ 117,412.41
	3/13/25	5386-5391	\$ 16,580.36
		<u>Sub-Total</u>	<u>\$ 137,580.68</u>
<i>Capital Reserve</i>			
	3/13/25	204	\$ 13,246.87
		<u>Sub-Total</u>	<u>\$ 13,246.87</u>
<i>Golf Course</i>			
	2/27/25	32391-32407	\$ 10,098.26
	3/6/25	32408-32426	\$ 26,973.05
	3/13/25	32427-32446	\$ 35,028.47
		<u>Sub-Total</u>	<u>\$ 72,099.78</u>
<b>Total</b>			<b>\$ 222,927.33</b>

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
2/27/25	00331	2/26/25	03082025	202502	300-15500-10000	ENTERTAINMENT 3/8/25	AMY ANDERSON	*	224.00	224.00	005365
2/27/25	00034	2/10/25	112086 F	202502	340-53800-43500	1705 CRANE CREEK BLVD	CITY OF COCOA	*	234.03	234.03	005366
2/27/25	00195	2/20/25	7362316	202502	320-53800-34100	PEST CONTROL	ECOLAB PEST ELIMINATION DIV	*	454.88	454.88	005367
2/27/25	00320	2/26/25	03152025	202502	300-15500-10000	ENTERTAINMENT 3/15/25	GRACE TAPERT	*	150.00	150.00	005368
2/27/25	00330	2/26/25	03042025	202502	300-15500-10000	ENTERTAINMENT 3/4/25	HANS LAFLEUR	*	150.00	150.00	005369
2/27/25	00330	2/26/25	03182025	202502	300-15500-10000	ENTERTAINMENT 3/18/25	HANS LAFLEUR	*	150.00	150.00	005370
2/27/25	00279	2/27/25	032025	202503	320-53800-41000	PHONE REIMB MARCH25-MAY25	JIM MOLLER	*	225.00	225.00	005371
2/27/25	00292	2/26/25	03292025	202502	300-15500-10000	ENTERTAINMENT 3/29/25	LACEY CONNELLY	*	200.00	200.00	005372
2/27/25	00291	2/26/25	03072025	202502	300-15500-10000	ENTERTAINMENT 3/7/25	ROCKSTAR KARAOKE ENTERTAINMENT LLC	*	350.00	350.00	005373
2/27/25	00291	2/26/25	03142025	202502	300-15500-10000	ENTERTAINMENT 3/14/25	ROCKSTAR KARAOKE ENTERTAINMENT LLC	*	350.00	350.00	005374
2/27/25	00291	2/26/25	03212025	202502	300-15500-10000	ENTERTAINMENT 3/21/25	ROCKSTAR KARAOKE ENTERTAINMENT LLC	*	350.00	350.00	005375
2/27/25	00291	2/26/25	03282025	202502	300-15500-10000	ENTERTAINMENT 3/28/25	ROCKSTAR KARAOKE ENTERTAINMENT LLC	*	350.00	350.00	005376

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
2/27/25	00337	2/26/25	03222025	202502	300-15500-10000	ENTERTAINMENT 3/22/25	SARAH MURO	*	150.00	150.00	005377
2/27/25	00302	2/26/25	03012025	202502	300-15500-10000	ENTERTAINMENT 3/1/25	SCOTT ZUROWSKI	*	250.00	250.00	005378
3/06/25	00222	2/27/25	182403	202502	320-53800-48000	BUSINESS CARDS	ALLEGRA-ROCKLEDGE	*	80.00	80.00	005379
3/06/25	00180	2/03/25	02032025	202502	330-53800-49500	EROSION REPAIR LAKES	AMERICAN SHORELINE RESTORATION INC.	*	102,372.00	102,372.00	005380
3/06/25	00267	2/13/25	25-02-06	202502	340-53800-47900	30 YARD ROLL OFF	BERRY DISPOSAL	*	601.76	1,248.88	005381
		2/24/25	25-02-13	202502	340-53800-47900	30 YARD ROLL OFF		*	647.12		
3/06/25	00306	2/28/25	30216	202502	320-53800-48000	1/4 PAGE AD	BLUEWATER CREATIVE GROUP, INC.	*	433.50	763.50	005382
		2/28/25	30217	202502	320-53800-48000	1/6 PAGE AD		*	330.00		
3/06/25	00040	2/28/25	488963	202502	330-53800-47200	MONTHLY SERVICES	ECOR INDUSTRIES, INC.	*	10,904.04	10,904.04	005383
3/06/25	00268	3/03/25	27100	202502	300-20200-10100	AUDIT SVC 2024	GRAU AND ASSOCIATES	*	1,473.44	2,000.00	005384
		3/03/25	27100	202502	300-13100-10000	AUDIT SVC 2024		*	526.56		
3/06/25	00176	3/03/25	15036733	202503	340-53800-47300	NOZZLE	SITEONE LANDSCAPE SUPPLY, LLC	*	43.99	43.99	005385
3/13/25	00285	2/21/25	2111	202502	340-53800-47300	GRASS CUTTING	A NEW LIFE LAWN CARE & MORE	*	1,800.00	1,800.00	005386

VIER --VIERA EAST-- AWOLFE



CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
3/13/25	00267	3/03/25	25-03-00	202503	340	53800	47900			*	641.52		
			30 YARD ROLL OFF						BERRY DISPOSAL			641.52	005387
3/13/25	00275	3/12/25	03122025	202502	330	53800	49000			*	200.00		
			MEETING ROOM RENTAL										
		3/12/25	03122025	202502	300	15500	10000			*	850.00		
			MEETING ROOM RENTAL						FAITH VIERA LUTHERAN CHURCH			1,050.00	005388
3/13/25	00210	3/11/25	42334	MA 202503	340	53800	43500			*	31.70		
			2200 CLUBHOUSE DR										
		3/11/25	42334	MA 202503	340	53800	47300			*	88.87		
			2200 CLUBHOUSE DR										
		3/11/25	54565	MA 202503	340	53800	43500			*	166.63		
			2300 CLUBHOUSE DR										
		3/11/25	57086	MA 202503	340	53800	43500			*	28.10		
			4563 BRAYWICK CT										
		3/11/25	75454	MA 202503	340	53800	47300			*	46.26		
			5240 MURRELL RD						FPL			361.56	005389
3/13/25	00126	3/01/25	496	202503	310	51300	34000			*	9,603.50		
			MANAGEMENT FEES MAR25										
		3/01/25	496	202503	310	51300	35100			*	394.58		
			INFORMATION TECH MAR25										
		3/01/25	496	202503	310	51300	31700			*	87.50		
			DISSEMINATION SVC MAR25										
		3/01/25	496	202503	310	51300	42500			*	41.70		
			COPIES						GMS-CENTRAL FLORIDA, LLC			10,127.28	005390
3/13/25	00259	3/08/25	51	VECDD 202502	320	53800	48000			*	2,600.00		
			MARKETING						UNIQUE WEBB CONSULTING			2,600.00	005391
TOTAL FOR BANK A											137,580.68		
TOTAL FOR REGISTER											137,580.68		

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
3/13/25	00088	3/13/25 10203947	202412 320-53800-60000 FREEZER EQUIPMENT	ACCURATE AIR CONDITIONING, HEATING,	*	13,246.87	13,246.87 000204
TOTAL FOR BANK C						13,246.87	
TOTAL FOR REGISTER						13,246.87	

VIER --VIERA EAST-- AWOLFE

\*\*\* CHECK DATES 02/21/2025 - 03/18/2025 \*\*\*  
 VIERA EAST- GOLF COURSE  
 BANK B VIERA EAST-GOLF

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
2/27/25	01485	2/20/25	91973520	202502	300	14200	10000		GOLF BALLS ACUSHNET COMPANY	*	256.69	256.69	032391
2/27/25	01654	2/25/25	1797758	202502	320	57200	51100		TOWELS ALSCO	*	161.27	161.27	032392
2/27/25	01668	2/19/25	49828	202502	390	57200	51160		JANITORIAL SVCS BREVARD HOME CLEANING	*	280.00	280.00	032393
2/27/25	01550	2/25/25	620024	202502	300	14100	10000		BREAD CHUCK INDEPENDENT BREAD DIST, LLC	*	203.85	203.85	032394
2/27/25	00024	2/13/25	141774 F	202502	320	57200	43000		4563 BRAYWICK CT CITY OF COCOA UTILITIES	*	81.43	81.43	032395
2/27/25	00947	2/20/25	7362323	202502	390	57200	46500		PEST CONTROL ECOLAB PEST ELIMINATION	*	370.96	370.96	032396
2/27/25	01394	2/15/25	63509143	202502	330	57200	54600		RENTAL ECOLAB	*	142.74	142.74	032397
2/27/25	01632	2/17/25	10035977	202502	320	57200	41000		TELEPHONE FUSION LLC	*	1,270.45	1,270.45	032398
2/27/25	01664	2/26/25	02262025	202502	340	57200	42600		REIMBURSE JACK TRAYLOR	*	161.57	161.57	032399
2/27/25	00180	2/19/25	389636	202502	390	57200	46000		BATTERY SPRING CLAMP	*	31.54		
		2/19/25	389637	202502	390	57200	46000		RELAY	*	76.19		
		2/19/25	389638	202502	390	57200	46000		ATP FILTER NAPA AUTO PARTS	*	14.53	122.26	032400
2/27/25	00694	2/19/25	685288	202502	390	57200	46000		25LB PAIL PRECISION SMALL ENGINE CO., INC.	*	222.64	222.64	032401

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
2/27/25	99999	2/27/25	VOID 202502 000-00000-00000			C	.00	
			VOID CHECK					
*****INVALID VENDOR NUMBER*****								.00 032402
2/27/25	01324	2/16/25	02162025 202502 390-57200-47100		SURFACE PRO	*	943.80	
		2/16/25	02162025 202502 300-15500-10000		SURFACE PRO	*	471.89	
		2/16/25	02162025 202502 390-57200-51150		SCRUB BRUSH	*	336.00	
		2/16/25	02162025 202502 320-57200-41000		HULU SUBSCRIPTION	*	105.97	
		2/16/25	02162025 202502 390-57200-46000		BATTERIES	*	48.13	
		2/16/25	02162025 202502 390-57200-47400		PLANTS	*	325.07	
		2/16/25	02162025 202502 300-13100-10000		MASONRY DRILL	*	9.90	
		2/16/25	02162025 202502 320-57200-51100		WATER/SENTRY LEAD	*	221.99	
		2/16/25	02162025 202502 320-57200-51000		TISSUES	*	18.77	
		2/16/25	02162025 202502 320-57200-51000		BARCODE SCANNER	*	28.99	
		2/16/25	02162025 202502 320-57200-41000		TELEPHONE	*	15.55	
		2/16/25	02162025 202502 300-13100-10000		WEATHER SHIELD	*	160.59	
		2/16/25	02162025 202502 300-13100-10000		WEATHER SHIELD	*	150.08	
		2/16/25	02162025 202502 390-57200-51150		MANUAL SWEEPER	*	48.10	
		2/16/25	02162025 202502 300-13100-10000		WEATHER SHIELD	*	160.59-	
		2/16/25	02162025 202502 390-57200-46000		PLATE	*	6.87	
		2/16/25	02162025 202502 300-13100-10000		PISTON ASSEMBLY	*	56.10	
		2/16/25	02162025 202502 320-57200-51000		SANITIZER, FRESHNER, VACUUM	*	87.85	
		2/16/25	02162025 202502 320-57200-41000		CRICKET WIRELESS	*	239.00	
		2/16/25	02162025 202502 340-57200-42600		SCORE CARDS	*	139.98	
		2/16/25	02162025 202502 390-57200-47100		KNIFE	*	23.04	

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
2/16/25		02162025	202502	320-57200-51000			LANYARDS	*	11.99		
2/16/25		02162025	202502	300-13100-10000			ADS	*	10.00		
2/16/25		02162025	202502	300-13100-10000			ADS	*	50.00		
2/16/25		02162025	202502	300-13100-10000			ADS	*	118.96		
REGIONS BANK										3,468.03	032403
2/27/25	01369	12/18/24	8179482	202412	300-14200-10000		GOLF BALLS	*	303.80		
		1/13/25	8206321	202501	300-14200-10000		HATS	*	470.02		
		1/20/25	8220342	202501	300-14200-10000		HATS	*	238.54		
		2/03/25	8245179	202502	300-14200-10000		GOLF BALLS	*	843.72		
		2/12/25	8261509	202502	300-14200-10000		BUCKET HATS	*	160.00		
		2/18/25	8269145	202502	300-14200-10000		PUTTER	*	139.60		
		2/18/25	8269152	202502	300-14200-10000		GOLF BALLS	*	117.10		
SRIXON/CLEVELAND GOLF/XXIO										2,272.78	032404
2/27/25	01210	2/22/25	70042266	202502	320-57200-51000		OFFICE SUPPLIES	*	114.55		
STAPLES ADVANTAGE										114.55	032405
2/27/25	00807	12/19/24	30901900	202412	390-57200-54100		UNIFORMS	*	142.54		
		2/20/25	30902051	202502	390-57200-54100		UNIFORMS	*	172.61		
UNIFIRST CORPORATION										315.15	032406
2/27/25	00117	2/14/25	41253983	202502	390-57200-46000		SENSORS	*	178.16		
		2/19/25	4124509	202502	390-57200-46000		BATTERY WET	*	475.73		
WESCOTURF INC.										653.89	032407
3/06/25	01654	2/11/25	1793395	202502	320-57200-51100		TOWELS	*	161.27		
		2/18/25	1795590	202502	320-57200-51100		TOWELS	*	161.27		

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		3/04/25	1799970	202503 320-57200-51100	TOWELS ALSCO	*	165.90	488.44	032408
3/06/25	01560	2/28/25	00116775	202502 330-57200-43100	CYLINDER RENTAL ARC3 GASES, INC	*	211.40	211.40	032409
3/06/25	01668	2/26/25	50239	202502 390-57200-51160	JANITORIAL SVCS BREVARD HOME CLEANING	*	280.00	280.00	032410
3/06/25	01550	3/02/25	03022025	202503 300-14100-10000	BREAD	*	239.65		
		3/04/25	03042025	202503 300-14100-10000	BREAD	*	208.70		
					CHUCK INDEPENDENT BREAD DIST, LLC			448.35	032411
3/06/25	01629	3/06/25	SUP00824	202503 320-57200-54000	GMS BUNDLE CLUB CADDIE	*	649.00	649.00	032412
3/06/25	00587	2/27/25	16395661	202502 390-57200-46110	GASOLINE	*	1,104.41		
		2/27/25	16395661	202502 300-13100-10000	GASOLINE	*	543.97		
		2/27/25	16395662	202502 390-57200-46110	DIESEL	*	298.13		
		2/27/25	16395662	202502 300-13100-10000	DIESEL	*	148.83		
					GLOVER OIL COMPANY INC			2,095.34	032413
3/06/25	00194	2/25/25	PINV0136	202502 390-57200-47500	BULK WED FEB	*	2,675.92		
		2/25/25	PINV0136	202502 300-15500-10000	BULK WEE MAR-APR	*	5,351.83		
		2/25/25	PINV0136	202502 390-57200-47500	WED FEB25	*	631.47		
		2/25/25	PINV0136	202502 300-15500-10000	WED MAR-APR	*	1,262.94		
					GOLF VENTURES INC			9,922.16	032414
3/06/25	00659	3/05/25	SI-41002	202503 350-57200-51300	BALL BUCKETS GOLF MAX	*	240.93	240.93	032415

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
3/06/25	00483	2/25/25	02252025	202502	300	13100	10000			*	7.69		
			PVC TEE										
		2/25/25	02252025	202502	300	13100	10000			*	28.51		
			PVC										
		2/25/25	02252025	202502	300	13100	10000			*	4.18		
			PIPE										
		2/25/25	02252025	202502	340	57200	46000			*	12.33		
			LED BULBS										
		2/25/25	02252025	202502	300	13100	10000			*	23.73		
			TWISTER PROFLEX										
		2/25/25	02252025	202502	300	13100	10000			*	99.15		
			GALVANIZED FLATS										
		2/25/25	02252025	202502	300	13100	10000			*	75.80		
			SOD										
		2/25/25	02252025	202502	320	57200	51100			*	20.88		
			BATTERIES										
		2/25/25	02252025	202502	320	57200	51100			*	38.93		
			UNDERSINK SUMP										
		2/25/25	02252025	202502	300	13100	10000			*	58.82		
			FILTER										
		2/25/25	02252025	202502	300	13100	10000			*	39.84		
			FILTER										
		2/25/25	02252025	202502	390	57200	51100			*	15.18		
			BLOW GUN										
-----													
LOWE'S												345.36	032416
-----													
3/06/25	01514	2/26/25	0273241-	202502	390	57200	47500			*	3,218.00		
			MACROSORB FOLIAR										
-----													
NOBLE TURF, LLC												3,218.00	032417
-----													
3/06/25	00694	1/03/25	683470	202501	390	57200	51100			*	689.94		
			AIR HEATER										
-----													
PRECISION SMALL ENGINE CO., INC.												689.94	032418
-----													
3/06/25	99999	3/06/25	VOID	202503	000	00000	00000			C	.00		
			VOID CHECK										
-----													
*****INVALID VENDOR NUMBER*****												.00	032419
-----													
3/06/25	01324	2/22/25	02222025	202502	330	57200	51050			*	360.34		
			SHARPIES										
		2/22/25	02222025	202502	300	14100	10000			*	12.48		
			NUTS										
		2/22/25	02222025	202502	300	14100	10200			*	16.00		
			COCOA										
		2/22/25	02222025	202502	330	57200	51050			*	49.70		
			BAGS										

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
2/22/25		02222025	202502	300-21700-10100		SALES TAX	*	3.48		
2/22/25		02222025	202502	300-14100-10000		FOOD	*	195.30		
2/22/25		02222025	202502	300-14100-10000		FOOD	*	65.88		
2/22/25		02222025	202502	300-14100-10000		FOOD	*	82.27		
2/22/25		02222025	202502	300-14100-10200		DRINKS	*	28.76		
2/22/25		02222025	202502	300-14100-10000		FOOD	*	56.40		
2/22/25		02222025	202502	300-14100-10000		FOOD	*	10.42		
2/22/25		02222025	202502	300-14100-10000		FOOD	*	13.47		
2/22/25		02222025	202502	300-14100-10000		FOOD	*	19.95		
2/22/25		02222025	202502	300-14100-10000		FOOD	*	27.45		
2/22/25		02222025	202502	300-14100-10000		FOOD	*	124.35		
2/22/25		02222025	202502	300-14100-10000		FOOD	*	19.96		
2/22/25		02222025	202502	300-14100-10001		CRACKERS	*	73.46		
2/22/25		02222025	202502	300-14100-10000		FOOD	*	18.00		
2/22/25		02222025	202502	300-14100-10000		FOOD	*	90.40		
REGIONS BANK									1,268.07	032420
3/06/25	01369	10/31/24	7707544	202410	320-57200-51200	GOLF BALLS	*	600.00		
		2/03/25	8245281	202502	300-14200-10000	GOLF BALLS	*	222.85		
		2/21/25	8277013	202502	300-14200-10000	GOLF BALLS	*	107.20		
		2/26/25	8285669	202502	300-14200-10000	GOLF BALLS	*	2,835.84		
SRIXON/CLEVELAND GOLF/XXIO									3,765.89	032421
3/06/25	01672	2/28/25	18447318	202502	320-57200-54500	TELEPHONE	*	456.67		
TPX COMMUNICATIONS									456.67	032422

VIER --VIERA EAST-- AWOLFE



CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
3/06/25	01588	2/26/25	8706	202502	390	57200	47500		TURF SOLUTIONS OF FLORIDA INC	*	1,104.00	1,104.00	032423
			12 LB CONTAINER										
3/06/25	00807	2/27/25	30902071	202502	390	57200	54100		UNIFIRST CORPORATION	*	369.22	369.22	032424
			UNIFORMS										
3/06/25	00068	2/26/25	9282301-	202503	320	57200	34100		WASTE MANAGEMENT	*	743.64	969.63	032425
			8 YARD DUMPSTER										
		2/26/25	9282603-	202503	390	57200	47900			*	225.99		
			6 YARD DUMPSTER										
3/06/25	00117	2/24/25	41255432	202502	390	57200	46000		WESCOTURF INC.	*	450.65	450.65	032426
			CANOPY BARS										
3/13/25	01654	3/11/25	1802160	202503	320	57200	51100		ALSCO	*	161.27	161.27	032427
			TOWELS										
3/13/25	01560	3/11/25	00117067	202503	330	57200	43100		ARC3 GASES, INC	*	115.10	115.10	032428
			GAS										
3/13/25	01380	3/11/25	000107	202503	320	57200	54500		BLACK HOLE MAKERS LLC	*	75.00	75.00	032429
			ED PC										
3/13/25	01668	3/05/25	50640	202503	390	57200	51160		BREVARD HOME CLEANING	*	280.00	280.00	032430
			JANITORIAL SVCS										
3/13/25	01553	3/01/25	02124630	202503	320	57200	34100		CHARTER COMMUNICATIONS	*	328.94	328.94	032431
			INTERNET & PHONE										
3/13/25	01550	3/06/25	620028	202503	300	14100	10000		CHUCK INDEPENDENT BREAD DIST, LLC	*	159.00	159.00	032432
			BREAD										
3/13/25	01388	3/07/25	AR129240	202503	390	57200	54600		DEX IMAGING	*	107.30	107.30	032433
			PRINTER LEASE										

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
3/13/25	01681	2/23/25	15811732	202502	320	57200	54210		TELEPHONE EVERON, LLC	*	76.80	76.80	032434
3/13/25	01196	3/05/25	94190069	202503	390	57200	46000		REGULATOR E-Z-GO A TEXTRON COMPANY	*	100.80	100.80	032435
3/13/25	00035	3/11/25	33189	202503	330	57200	43000		2300 CLUBHOUSE	*	590.78		
		3/11/25	33189	202503	340	57200	43000		2300 CLUBHOUSE	*	590.78		
		3/11/25	45156	202503	390	57200	43000		5250 MURRELL RD	*	2,020.54		
		3/11/25	45156	202503	300	11500	10000		5250 MURRELL RD	*	505.13		
		3/11/25	52104	202503	350	57200	43000		2300 CLUBHOUSE DR FPL	*	750.98	4,458.21	032436
3/13/25	00587	1/17/25	16316916	202501	390	57200	46110		GASOLINE	*	907.70		
		1/17/25	16316916	202501	300	13100	10000		GASOLINE	*	447.07		
		1/17/25	16316917	202501	390	57200	46110		DIESEL	*	59.87		
		1/17/25	16316917	202501	300	13100	10000		DIESEL	*	29.48		
		3/06/25	16409680	202503	390	57200	46110		GASOLINE	*	706.21		
		3/06/25	16409680	202503	300	13100	10000		GASOLINE GLOVER OIL COMPANY INC	*	347.83	2,498.16	032437
3/13/25	00097	2/28/25	500516	202502	340	57200	42600		SCORECARDS	*	162.00		
		3/03/25	500542	202503	340	57200	42600		SCORECARDS GOLF ASSOCIATES SCORECARD COMPANY	*	722.72	884.72	032438
3/13/25	00194	3/05/25	PINV0136	202503	390	57200	47400		GRAVEL GOLF VENTURES INC	*	786.43	786.43	032439
3/13/25	00564	3/03/25	54576	202503	390	57200	47300		COMPLUS COARSE GOLF SPECIALTIES, INC.	*	1,190.70	1,190.70	032440

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
3/13/25	01071	3/01/25	497	202503	310	57200	31700		DISSEMINATION SVC MAR25	*	87.50		
GMS-CENTRAL FLORIDA, LLC												87.50	032441
3/13/25	01358	2/28/25	00129142	202502	390	57200	54200		CYLINDER RENTAL	*	43.62		
NEXAIR, LLC												43.62	032442
3/13/25	00130	3/11/25	02287927	202503	330	57200	51050		SUPPLIES	*	83.73		
		3/11/25	02287927	202503	300	14100	10200		SUPPLIES	*	446.57		
		3/11/25	02287927	202503	300	14100	10001		SUPPLIES	*	280.49		
		3/11/25	02287927	202503	300	14100	10000		SUPPLIES	*	598.38		
		3/11/25	02287927	202503	330	57200	43100		SUPPLIES	*	6.50		
SYSCO												1,415.67	032443
3/13/25	01512	2/11/25	1579691	202502	390	57200	54600		RENT	*	4,717.02		
		2/11/25	1579691	202502	390	57200	54600		RENT	*	3,368.45		
		2/25/25	1611363	202502	390	57200	54600		RENT	*	242.06		
		2/25/25	1611363	202502	350	57200	46100		RENT	*	10,784.30		
		2/25/25	1611363	202502	390	57200	54600		RENT	*	253.59		
		2/25/25	1611363	202502	350	57200	46100		RENT	*	492.60		
		2/26/25	1613962	202502	390	57200	54600		RENT	*	1,065.98		
		3/08/25	1637412	202503	390	57200	54600		RENT	*	90.72		
THE HUNTINGTON NATIONAL BANK												21,014.72	032444
3/13/25	00807	3/06/25	30902083	202503	390	57200	54100		UNIFORMS	*	184.78		
UNIFIRST CORPORATION												184.78	032445
3/13/25	00117	3/03/25	41256583	202503	390	57200	46000		FLYERS	*	552.77		
		3/03/25	41256584	202503	390	57200	46000		FLYERS	*	147.30		

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
3/04/25		41256811 FLYERS	202503 390-57200-47100		*	314.23	
3/05/25		41256905 FLYERS	202503 390-57200-46000		*	45.45	
----- WESCOTURF INC. -----							1,059.75 032446
TOTAL FOR BANK B						72,099.78	
TOTAL FOR REGISTER						72,099.78	

VIER --VIERA EAST-- AWOLFE

# SECTION B

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

***Unaudited Financial Reporting***  
***February 28, 2025***



# Table of Contents

1	<u>Balance Sheet</u>
2-4	<u>General Fund</u>
5-7	<u>Month to Month - General Fund</u>
8	<u>Assessment Receipt Schedule</u>
9-16	<u>Golf Course, Pro Shop &amp; Restaurant</u>
17-22	<u>Month to Month - Golf Course, Pro Shop &amp; Restaurant</u>
23	<u>Capital Reserve</u>
24	<u>Capital Reserve Check Register</u>
25	<u>Debt Service Series 2020</u>
26	<u>Capital Projects Series 2020</u>

**Viera East**  
**Community Development District**  
**Combined Balance Sheet**  
**February 28, 2025**

	General Fund	Capital Reserve Fund	Debt Service Fund	Capital Projects Fund	Golf Course/ Recreation Fund	Totals Governmental Funds
<b>Assets</b>						
<u>Cash</u>						
Operating Account	\$ 441,154	\$ -	\$ -	\$ -	\$ 942,790	\$ 1,383,944
Capital Reserve Account	\$ -	\$ 1,181,191	\$ -	\$ -	\$ -	\$ 1,181,191
Assessments Receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Receivable	\$ -	\$ -	\$ -	\$ -	\$ 2,753	\$ 2,753
Due from Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from Golf Course	\$ 1,152	\$ -	\$ -	\$ -	\$ -	\$ 1,152
Due from General Fund	\$ -	\$ -	\$ 36,004	\$ -	\$ 102,779	\$ 138,784
Due from Other	\$ -	\$ -	\$ -	\$ -	\$ 15,734	\$ 15,734
Prepaid Expenses	\$ 13,157	\$ -	\$ -	\$ -	\$ 174,482	\$ 187,639
Inventory- Pro Shop	\$ -	\$ -	\$ -	\$ -	\$ 62,865	\$ 62,865
Inventory- Hook & Eagle	\$ -	\$ -	\$ -	\$ -	\$ 44,788	\$ 44,788
<u>Investments</u>						
State Board of Administration	\$ 754,022	\$ 138,733	\$ -	\$ -	\$ 100,536	\$ 993,292
<u>Series 2012</u>						
Reserve	\$ -	\$ -	\$ -	\$ -	\$ 285,641	\$ 285,641
Benefit Assessment	\$ -	\$ -	\$ -	\$ -	\$ 208,247	\$ 208,247
Bond Service	\$ -	\$ -	\$ -	\$ -	\$ 7,627	\$ 7,627
Recreation Fees	\$ -	\$ -	\$ -	\$ -	\$ 82,536	\$ 82,536
Prepaid Expenses - Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Series 2020</u>						
Reserve	\$ -	\$ -	\$ 239,211	\$ -	\$ -	\$ 239,211
Temporary Interest	\$ -	\$ -	\$ 27,038	\$ -	\$ -	\$ 27,038
Bond Service	\$ -	\$ -	\$ 603,474	\$ -	\$ -	\$ 603,474
Project	\$ -	\$ -	\$ -	\$ 63,942	\$ -	\$ 63,942
Improvements (Net of Depreciation)	\$ -	\$ -	\$ -	\$ -	\$ 1,438,328	\$ 1,438,328
<b>Total Assets</b>	<b>\$ 1,209,485</b>	<b>\$ 1,319,924</b>	<b>\$ 905,726</b>	<b>\$ 63,942</b>	<b>\$ 3,469,108</b>	<b>\$ 6,968,186</b>
<b>Liabilities</b>						
Accounts Payable	\$ 111,717	\$ 13,247	\$ -	\$ -	\$ 46,888	\$ 171,852
Accrued Expenses	\$ 14,441	\$ -	\$ -	\$ -	\$ 1,991	\$ 16,431
Deferred Revenue- Season Advance	\$ -	\$ -	\$ -	\$ -	\$ 54,365	\$ 54,365
Deferred Revenue- Special Assessment O&M	\$ -	\$ -	\$ -	\$ -	\$ 10,639	\$ 10,639
Deferred Revenue- Special Assessment Debt	\$ -	\$ -	\$ -	\$ -	\$ 297,544	\$ 297,544
Due to General Fund	\$ -	\$ -	\$ -	\$ -	\$ 1,152	\$ 1,152
Due to Golf Course	\$ 102,779	\$ -	\$ -	\$ -	\$ -	\$ 102,779
Due to Debt Service	\$ 36,004	\$ -	\$ -	\$ -	\$ -	\$ 36,004
Due to Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Interest Payable	\$ -	\$ -	\$ -	\$ -	\$ 27,959	\$ 27,959
Accrued Principal Payable	\$ -	\$ -	\$ -	\$ -	\$ 216,667	\$ 216,667
Accrued Payroll Payable	\$ 7,111	\$ -	\$ -	\$ -	\$ 19,393	\$ 26,504
Notes Payable	\$ -	\$ -	\$ -	\$ -	\$ 359,212	\$ 359,212
Sales Tax Payable	\$ -	\$ -	\$ -	\$ -	\$ 32,197	\$ 32,197
Event Deposits	\$ -	\$ -	\$ -	\$ -	\$ (11,780)	\$ (11,780)
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>\$ 272,052</b>	<b>\$ 13,247</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,545,395</b>	<b>\$ 2,830,694</b>
<b>Fund Balance</b>						
Nonspendable						
Prepaid Items	\$ 13,157	\$ -	\$ -	\$ -	\$ -	\$ 13,157
Restricted for						
Debt Service - Series 2020	\$ -	\$ -	\$ 905,726	\$ -	\$ -	\$ 905,726
Capital Projects - Series 2020	\$ -	\$ -	\$ -	\$ 63,942	\$ -	\$ 63,942
Assigned for						
Capital Reserves	\$ -	\$ 1,306,677	\$ -	\$ -	\$ -	\$ 1,306,677
Unassigned	\$ 924,276	\$ -	\$ -	\$ -	\$ 923,713	\$ 1,847,989
<b>Total Fund Balances</b>	<b>\$ 937,433</b>	<b>\$ 1,306,677</b>	<b>\$ 905,726</b>	<b>\$ 63,942</b>	<b>\$ 923,713</b>	<b>\$ 4,137,492</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 1,209,485</b>	<b>\$ 1,319,924</b>	<b>\$ 905,726</b>	<b>\$ 63,942</b>	<b>\$ 3,469,108</b>	<b>\$ 6,968,186</b>



# Viera East

## Community Development District

### General Fund

#### Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending February 28, 2025

	Adopted Budget	Prorated Budget Thru 02/28/25	Actual Thru 02/28/25	Variance
<b>Revenues</b>				
Maintenance Assessments	\$ 1,378,973	\$ 1,309,206	\$ 1,309,206	\$ -
Golf Course Administrative Services	\$ 56,280	\$ 23,450	\$ 23,450	\$ 0
Donations for Park Materials	\$ 5,000	\$ 2,083	\$ -	\$ (2,083)
Miscellaneous Revenue - Marketing	\$ 20,000	\$ 8,333	\$ 6,218	\$ (2,115)
Interest Income	\$ 100	\$ 42	\$ 4,023	\$ 3,981
<b>Total Revenues</b>	<b>\$1,460,353</b>	<b>\$1,343,114</b>	<b>\$1,342,897</b>	<b>\$ (217)</b>
<b>Expenditures</b>				
<b><i>General &amp; Administrative</i></b>				
Supervisors Fees	\$ 30,519	\$ 12,716	\$ 10,573	\$ 2,144
Engineering Fees	\$ 5,000	\$ 2,083	\$ -	\$ 2,083
Attorney's Fees	\$ 20,000	\$ 8,333	\$ 2,988	\$ 5,346
Dissemination	\$ 1,050	\$ 438	\$ 438	\$ -
Trustee Fees	\$ 5,600	\$ 2,333	\$ 1,684	\$ 650
Annual Audit	\$ 14,000	\$ 5,833	\$ 5,924	\$ (91)
Collection Agent	\$ 2,500	\$ 1,042	\$ -	\$ 1,042
Management Fees	\$ 115,242	\$ 48,018	\$ 48,018	\$ -
Postage	\$ 2,000	\$ 833	\$ 10	\$ 823
Printing & Binding	\$ 2,500	\$ 1,042	\$ 131	\$ 911
Insurance- Liability	\$ 15,229	\$ 6,345	\$ 4,067	\$ 2,279
Legal Advertising	\$ 2,500	\$ 1,042	\$ 299	\$ 743
Other Current Charges	\$ 1,200	\$ 500	\$ 93	\$ 407
Office Supplies	\$ 2,000	\$ 833	\$ 103	\$ 730
Dues & Licenses	\$ 175	\$ 175	\$ 175	\$ -
Information Technology	\$ 4,735	\$ 1,973	\$ 1,973	\$ 0
<b>Total General &amp; Administrative</b>	<b>\$ 224,250</b>	<b>\$ 93,540</b>	<b>\$ 76,475</b>	<b>\$ 17,065</b>

# Viera East

## Community Development District

### General Fund

#### Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending February 28, 2025

	Adopted Budget	Prorated Budget Thru 02/28/25	Actual Thru 02/28/25	Variance
<b><i>Operations &amp; Maintenance</i></b>				
<b>Operating Expenditures</b>				
Salaries	\$ 178,500	\$ 74,375	\$ 72,305	\$ 2,070
Administration Fee	\$ 1,436	\$ 598	\$ 1,355	\$ (756)
FICA Expense	\$ 14,155	\$ 5,898	\$ 5,531	\$ 367
Health Insurance	\$ 5,000	\$ 2,083	\$ 603	\$ 1,480
Workers Compensation	\$ 3,790	\$ 1,579	\$ 1,067	\$ 512
Unemployment	\$ 1,119	\$ 466	\$ 610	\$ (144)
Retirement Contribution	\$ 5,061	\$ 2,109	\$ -	\$ 2,109
Other Contractual	\$ 10,000	\$ 4,167	\$ 3,143	\$ 1,024
Marketing- Lifestyle/Amenities	\$ 95,000	\$ 39,583	\$ 39,492	\$ 91
Training	\$ 500	\$ 208	\$ -	\$ 208
<b>Subtotal Field Expenditures</b>	<b>\$ 314,561</b>	<b>\$ 131,067</b>	<b>\$ 124,106</b>	<b>\$ 6,961</b>
<b>Maintenance Expenditures</b>				
Canal Maintenance	\$ 14,000	\$ 5,833	\$ -	\$ 5,833
Lake Bank Restoration	\$ 164,000	\$ 68,333	\$ 170,620	\$ (102,287)
Lake Bank Education Project	\$ 3,000	\$ 1,250	\$ -	\$ 1,250
Environmental Services	\$ 10,000	\$ 4,167	\$ -	\$ 4,167
Water Management System	\$ 134,248	\$ 55,937	\$ 55,420	\$ 516
Midge Control	\$ 8,000	\$ 3,333	\$ -	\$ 3,333
Contingencies	\$ 10,000	\$ 4,167	\$ 200	\$ 3,967
Fire Line Management	\$ 3,500	\$ 1,458	\$ 1,761	\$ (302)
Basin Repair	\$ 3,000	\$ 1,250	\$ -	\$ 1,250
<b>Subtotal Maintenance Expenditures</b>	<b>\$ 349,748</b>	<b>\$ 145,728</b>	<b>\$ 228,001</b>	<b>\$ (82,272)</b>

# Viera East

## Community Development District

### General Fund

#### Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending February 28, 2025

	Adopted Budget	Prorated Budget Thru 02/28/25	Actual Thru 02/28/25	Variance
<b>Grounds Maintenance Expenditures</b>				
Salaries	\$ 232,730	\$ 96,971	\$ 84,913	\$ 12,058
Bonus Program	\$ -	\$ -	\$ 59,814	\$ (59,814)
Administrative Fees	\$ 2,840	\$ 1,183	\$ 880	\$ 303
FICA	\$ 19,787	\$ 8,245	\$ 6,496	\$ 1,749
Health Insurance	\$ 32,893	\$ 13,705	\$ 12,882	\$ 823
Workers Compensation	\$ 4,942	\$ 2,059	\$ 1,474	\$ 585
Unemployment	\$ 2,608	\$ 1,087	\$ 1,115	\$ (29)
Retirement Contribution	\$ 6,682	\$ 2,784	\$ -	\$ 2,784
Telephone	\$ 15,660	\$ 6,525	\$ 3,052	\$ 3,473
Utilities	\$ 15,000	\$ 6,250	\$ 1,711	\$ 4,539
Property Appraiser	\$ 1,990	\$ 829	\$ 2,391	\$ (1,562)
Insurance- Property	\$ 3,344	\$ 1,393	\$ 1,515	\$ (122)
Repairs	\$ 25,000	\$ 10,417	\$ 14,642	\$ (4,225)
Fuel	\$ 21,000	\$ 8,750	\$ 6,334	\$ 2,416
Park Maintenance	\$ 45,000	\$ 18,750	\$ 10,989	\$ 7,761
Sidewalk Repair	\$ 15,000	\$ 6,250	\$ -	\$ 6,250
Chemicals	\$ 4,000	\$ 1,667	\$ 564	\$ 1,103
Contingencies	\$ 10,000	\$ 4,167	\$ 8,402	\$ (4,235)
Refuse	\$ 12,000	\$ 5,000	\$ 7,636	\$ (2,636)
Office Supplies	\$ -	\$ -	\$ 1,411	\$ (1,411)
Uniforms	\$ 4,000	\$ 1,667	\$ 763	\$ 903
Fire Alarm System	\$ 7,500	\$ 3,125	\$ 270	\$ 2,855
Rain Bird Pump System	\$ 28,041	\$ 11,684	\$ 9,194	\$ 2,490
Park Materials	\$ 10,000	\$ 4,167	\$ 262	\$ 3,905
Bay Hill Flow Way Maintenance	\$ 20,000	\$ 8,333	\$ -	\$ 8,333
<b>Subtotal Grounds Maintenance Exp.</b>	<b>\$ 540,017</b>	<b>\$ 225,007</b>	<b>\$ 236,711</b>	<b>\$ (11,704)</b>
<b>Total Operations &amp; Maintenance</b>	<b>\$1,204,326</b>	<b>\$ 501,803</b>	<b>\$ 588,818</b>	<b>\$ (87,015)</b>
<b>Total Expenditures</b>	<b>\$1,428,576</b>	<b>\$ 595,342</b>	<b>\$ 665,292</b>	<b>\$ (69,950)</b>
<b>Excess (Deficiency) of Revenues over Exp.</b>	<b>\$ 31,777</b>		<b>\$ 677,604</b>	
<b><i>Other Financing Sources/(Uses):</i></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>\$ 677,604</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 259,828</b>	
<b>Fund Balance - Ending</b>	<b>\$ (0)</b>		<b>\$ 937,433</b>	

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

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Revenues</b>													
Maintenance Assessments	\$ -	\$ 396,554	\$ 836,923	\$ 59,657	\$ 16,072	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,309,206
Golf Course Administrative Service	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,450
Donations for Park Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Misc. Revenue - Marketing	\$ -	\$ -	\$ -	\$ 5,593	\$ 626	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,218
Interest Income	\$ -	\$ -	\$ -	\$ 1,408	\$ 2,614	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,023
<b>Total Revenues</b>	<b>\$ 4,690</b>	<b>\$ 401,244</b>	<b>\$ 841,613</b>	<b>\$ 71,348</b>	<b>\$ 24,002</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,342,897</b>

<b>Expenditures</b>													
<b>General &amp; Administrative</b>													
Supervisors Fees	\$ 1,288	\$ 2,417	\$ 2,191	\$ 2,467	\$ 2,210	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,573
Engineering Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Attorney's Fees	\$ 2,988	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,988
Dissemination	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 438
Trustee Fees	\$ 337	\$ 337	\$ 337	\$ 337	\$ 337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,684
Annual Audit	\$ 1,185	\$ 1,185	\$ 1,185	\$ 1,185	\$ 1,185	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,924
Collection Agent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Management Fees	\$ 9,604	\$ 9,604	\$ 9,604	\$ 9,604	\$ 9,604	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,018
Postage	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10
Printing & Binding	\$ 4	\$ 6	\$ 103	\$ 5	\$ 13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 131
Insurance- Liability	\$ 813	\$ 813	\$ 813	\$ 813	\$ 813	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,067
Legal Advertising	\$ 299	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 299
Other Current Charges	\$ 25	\$ 27	\$ 31	\$ -	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 93
Office Supplies	\$ 103	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 103
Dues & Licenses	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Information Technology	\$ 395	\$ 395	\$ 395	\$ 395	\$ 395	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,973
<b>Total General &amp; Administrative</b>	<b>\$ 17,313</b>	<b>\$ 14,870</b>	<b>\$ 14,745</b>	<b>\$ 14,892</b>	<b>\$ 14,654</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 76,475</b>

<b>Operations &amp; Maintenance</b>													
<b>Operating Expenditures</b>													
Salaries	\$ 14,769	\$ 14,384	\$ 14,864	\$ 14,864	\$ 13,425	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,305
Administration Fee	\$ 103	\$ 99	\$ 955	\$ 95	\$ 103	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,355
FICA Expense	\$ 1,130	\$ 1,100	\$ 1,137	\$ 1,137	\$ 1,027	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,531

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

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Operating Expenditures Continued</b>													
Health Insurance	\$ 167	\$ 108	\$ 109	\$ 109	\$ 109	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 603
Workers Compensation	\$ 68	\$ 317	\$ 235	\$ 235	\$ 212	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,067
Unemployment	\$ 106	\$ -	\$ 242	\$ 242	\$ 21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 610
Retirement Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Contractual	\$ 611	\$ 704	\$ 608	\$ 608	\$ 611	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,143
Marketing- Lifestyle/Amenities	\$ 10,450	\$ 4,629	\$ 10,637	\$ 5,454	\$ 8,322	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,492
Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Operating Exp.</b>	<b>\$ 27,404</b>	<b>\$ 21,342</b>	<b>\$ 28,787</b>	<b>\$ 22,744</b>	<b>\$ 23,830</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 124,106</b>
<b>Maintenance Expenditures</b>													
Canal Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lake Bank Restoration	\$ -	\$ -	\$ -	\$ 68,248	\$ 102,372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 170,620
Lake Bank Education Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Environmental Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Management System	\$ 10,464	\$ 11,124	\$ 12,244	\$ 10,684	\$ 10,904	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,420
Midge Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingencies	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200
Fire Line Management	\$ -	\$ 800	\$ 211	\$ 150	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,761
Basin Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Maintenance Exp.</b>	<b>\$ 10,464</b>	<b>\$ 11,924</b>	<b>\$ 12,455</b>	<b>\$ 79,082</b>	<b>\$ 114,076</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 228,001</b>
<b>Grounds Maintenance Expenditures</b>													
Salaries	\$ 17,090	\$ 17,235	\$ 17,718	\$ 17,743	\$ 15,127	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 84,913
Bonus Program	\$ -	\$ 59,814	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,814
Administrative Fees	\$ 179	\$ 173	\$ 179	\$ 159	\$ 190	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 880
FICA	\$ 1,307	\$ 1,318	\$ 1,355	\$ 1,357	\$ 1,157	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,496
Health Insurance	\$ 2,351	\$ 2,351	\$ 2,969	\$ 2,605	\$ 2,605	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,882
Workers Compensation	\$ 270	\$ 400	\$ 280	\$ 280	\$ 244	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,474
Unemployment	\$ -	\$ -	\$ 290	\$ 610	\$ 216	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,115
Retirement Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 1,541	\$ 1,286	\$ 225	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,052
Utilities	\$ -	\$ 540	\$ 75	\$ 310	\$ 785	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,711
Property Appraiser	\$ -	\$ -	\$ 2,391	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,391
Insurance- Property	\$ 303	\$ 303	\$ 303	\$ 303	\$ 303	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,515
Repairs	\$ 2,676	\$ 10,116	\$ 883	\$ 673	\$ 294	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,642
Fuel	\$ 1,350	\$ 889	\$ 1,409	\$ 1,447	\$ 1,239	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,334

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

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Grounds Maintenance Exp. Continued</b>													
Park Maintenance	\$ 489	\$ 2,458	\$ 3,966	\$ 1,962	\$ 2,113	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,989
Sidewalk Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Chemicals	\$ -	\$ 564	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 564
Contingencies	\$ 250	\$ 5,000	\$ 3,152	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,402
Refuse	\$ 3,356	\$ 615	\$ 1,174	\$ 1,243	\$ 1,249	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,636
Office Supplies	\$ -	\$ 945	\$ 467	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,411
Uniforms	\$ 312	\$ (201)	\$ 229	\$ 285	\$ 139	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 763
Fire Alarm System	\$ 270	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 270
Rain Bird Pump System	\$ 2,298	\$ 2,298	\$ 2,298	\$ 2,298	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,194
Park Materials	\$ -	\$ 262	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 262
Bay Hill Flow Way Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Grounds Maintenance</b>	<b>\$ 34,043</b>	<b>\$ 106,366</b>	<b>\$ 39,363</b>	<b>\$ 31,277</b>	<b>\$ 25,662</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 236,711</b>
<b>Total Operations &amp; Maintenance</b>	<b>\$ 71,910</b>	<b>\$ 139,632</b>	<b>\$ 80,605</b>	<b>\$ 133,102</b>	<b>\$ 163,568</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 588,818</b>
<b>Total Expenditures</b>	<b>\$ 89,223</b>	<b>\$ 154,502</b>	<b>\$ 95,350</b>	<b>\$ 147,994</b>	<b>\$ 178,223</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 665,292</b>
<b>Excess (Def.) of Rev. over Exp.</b>	<b>\$ (84,533)</b>	<b>\$ 246,742</b>	<b>\$ 746,263</b>	<b>\$ (76,646)</b>	<b>\$ (154,221)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 677,604</b>
<b>Other Financing Sources/Uses:</b>													
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Other Fin. 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>\$ (84,533)</b>	<b>\$ 246,742</b>	<b>\$ 746,263</b>	<b>\$ (76,646)</b>	<b>\$ (154,221)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 677,604</b>

**Viera East CDD**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**Special Assessment Receipts**  
**Fiscal Year 2025**

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

**ON ROLL ASSESSMENTS**

52.77%                      22.14%                      25.09%                      100.00%

Date	Distribution	Gross Amount	Discount/Penalty	Commission	Interest	Net Receipts	O&M Portion	Recreation	2020 Debt Service	Total
11/14/24	2025-01	\$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	2025-02	\$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
12/10/24	2025-03	\$1,489,651.33	(\$59,556.11)	(\$28,601.92)	\$0.00	\$1,401,493.30	\$739,596.09	\$310,265.79	\$351,631.42	\$1,401,493.30
12/20/24	2025-04	\$195,093.24	(\$6,900.21)	(\$3,763.85)	\$0.00	\$184,429.18	\$97,326.98	\$40,829.35	\$46,272.85	\$184,429.18
01/10/25	2025-06	\$115,008.52	(\$3,446.59)	(\$2,231.25)	\$0.00	\$109,330.68	\$57,696.00	\$24,203.88	\$27,430.80	\$109,330.68
01/29/25	Interest	\$3,715.63	\$0.00	\$0.00	\$0.00	\$3,715.63	\$1,960.82	\$822.57	\$932.24	\$3,715.63
02/12/25	2025-07	\$31,686.88	(\$603.00)	(\$627.86)	\$0.00	\$30,456.02	\$16,072.26	\$6,742.42	\$7,641.34	\$30,456.02
						\$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>\$2,634,179.42</b>	<b>\$(102,747.33)</b>	<b>\$(50,560.52)</b>	<b>\$ -</b>	<b>\$ 2,480,871.57</b>	<b>\$ 1,309,205.65</b>	<b>\$ 549,221.02</b>	<b>\$ 622,444.90</b>	<b>\$ 2,480,871.57</b>

95%	Net Percent Collected
\$132,205.60	Balance Remaining to Collect

**Viera East**  
**Community Development District**  
**Golf Course, Pro Shop & Restaurant**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending February 28, 2025**

	Adopted Budget	Current Month			Year- to - Date		
		Actual 2/29/24	Actual 2/28/25	Variance	Actual Thru 02/29/24	Actual Thru 02/28/25	Variance
<i>Number of Rounds</i>							
Paid Rounds	35,250	4,445	4,794	349	16,786	19,165	2,379
Passholder Rounds	10,000	276	293	17	1,445	1,378	(67)
Comp Rounds	3,000	114	155	41	448	651	203
<i>Revenue per Round</i>							
Paid Rounds	\$ 50	\$51	\$53	2	\$239	\$46	(192)
<b><u>Revenues</u></b>							
<b><u>Golf Course Revenue</u></b>							
Greens Fees	\$ 1,994,243	\$ 228,212	\$ 254,371	\$ 26,159	\$ 796,962	\$ 887,729	\$ 90,767
Gift Cards - Sales & (Usage)	\$ 26,523	\$ (591)	\$ (2,003)	\$ (1,412)	\$ 4,463	\$ 5,626	\$ 1,163
Season Advance/Trail Fees	\$ 125,000	\$ 9,672	\$ 6,998	\$ (2,675)	\$ 59,615	\$ 37,431	\$ (22,184)
Loyalty Program	\$ 25,000	\$ 3,161	\$ 2,071	\$ (1,090)	\$ 12,575	\$ 12,872	\$ 297
Driving Range	\$ 84,872	\$ 10,848	\$ 8,988	\$ (1,860)	\$ 36,622	\$ 38,069	\$ 1,447
Golf Lessons	\$ 7,000	\$ 830	\$ 1,517	\$ 687	\$ 2,600	\$ 7,577	\$ 4,977
Miscellaneous Income - Golf Course	\$ 15,000	\$ 134	\$ (188)	\$ (322)	\$ 491	\$ 8,861	\$ 8,370
Assessments - Recreation Operating	\$ 18,239	\$ 1,520	\$ 1,520	\$ -	\$ 7,600	\$ 7,600	\$ -
<b>Subtotal Golf Course Revenue</b>	<b>\$ 2,295,877</b>	<b>\$ 253,787</b>	<b>\$ 273,274</b>	<b>\$ 19,487</b>	<b>\$ 920,928</b>	<b>\$ 1,005,765</b>	<b>\$ 84,837</b>
<b><u>Pro Shop Revenue</u></b>							
Merchandise Sales	\$ 122,004	\$ 13,275	\$ 12,697	\$ (578)	\$ 53,753	\$ 54,481	\$ 728
<b>Subtotal Pro Shop Revenue</b>	<b>\$ 122,004</b>	<b>\$ 13,275</b>	<b>\$ 12,697</b>	<b>\$ (578)</b>	<b>\$ 53,753</b>	<b>\$ 54,481</b>	<b>\$ 728</b>



**Viera East**  
**Community Development District**  
**Golf Course, Pro Shop & Restaurant**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending February 28, 2025**

	Adopted Budget	Current Month			Year- to - Date		
		Actual 2/29/24	Actual 2/28/25	Variance	Actual Thru 02/29/24	Actual Thru 02/28/25	Variance
<b><u>Restaurant Revenue</u></b>							
Food Sales	\$ 404,923	\$ 43,782	\$ 35,501	\$ (8,281)	\$ 175,258	\$ 179,785	\$ 4,526
Snack Sales	\$ 11,000	\$ 857	\$ 446	\$ (411)	\$ 3,370	\$ 2,813	\$ (557)
Beverage Sales	\$ 13,642	\$ 4,970	\$ 2,677	\$ (2,294)	\$ 20,959	\$ 15,157	\$ (5,801)
Beer Sales	\$ 197,054	\$ 13,869	\$ 20,974	\$ 7,106	\$ 55,148	\$ 87,644	\$ 32,496
Wine Sales	\$ 34,106	\$ 693	\$ 1,708	\$ 1,015	\$ 2,657	\$ 7,664	\$ 5,007
Liquor Sales	\$ 101,442	\$ 14,104	\$ 16,353	\$ 2,249	\$ 55,254	\$ 79,494	\$ 24,240
Miscellaneous Income - Restaurant	\$ -	\$ 426	\$ 276	\$ (150)	\$ 426	\$ 687	\$ 261
<b>Subtotal Restaurant Revenue</b>	<b>\$ 762,167</b>	<b>\$ 78,701</b>	<b>\$ 77,934</b>	<b>\$ (767)</b>	<b>\$ 313,072</b>	<b>\$ 373,244</b>	<b>\$ 60,172</b>
<b>Total Revenues</b>	<b>\$ 3,180,048</b>	<b>\$ 345,762</b>	<b>\$ 363,905</b>	<b>\$ 18,143</b>	<b>\$ 1,287,753</b>	<b>\$ 1,433,490</b>	<b>\$ 145,738</b>

**Expenditures**

**General Expenditures**

Other Contractual Services	\$ 20,000	\$ 1,590	\$ 1,226	\$ 364	\$ 5,086	\$ 6,984	\$ (1,898)
Telephone	\$ 4,058	\$ 338	\$ 1,631	\$ (1,293)	\$ 1,683	\$ 6,150	\$ (4,467)
Utilities	\$ 5,400	\$ 386	\$ 271	\$ 115	\$ 1,658	\$ 1,941	\$ (284)
Repairs & Maintenance	\$ 15,000	\$ 550	\$ 275	\$ 275	\$ 2,756	\$ 7,157	\$ (4,401)
Bank Charges	\$ 55,000	\$ 5,597	\$ 6,020	\$ (424)	\$ 22,706	\$ 25,955	\$ (3,249)
Office Supplies	\$ 4,500	\$ 48	\$ 262	\$ (214)	\$ 772	\$ 2,275	\$ (1,502)
Operating Supplies	\$ 5,000	\$ 612	\$ 934	\$ (322)	\$ 3,676	\$ 3,473	\$ 202
Dues, Licenses & Subscriptions	\$ 12,000	\$ 1,282	\$ 1,119	\$ 163	\$ 4,305	\$ 5,250	\$ (945)

**Viera East**  
**Community Development District**  
**Golf Course, Pro Shop & Restaurant**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending February 28, 2025**

	Adopted Budget	Current Month			Year- to - Date		
		Actual	Actual	Variance	Actual	Actual	Variance
		2/29/24	2/28/25		Thru 02/29/24	Thru 02/28/25	
<b><i>General Expenditures Continued</i></b>							
Drug Testing- All departments	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training, Education & Emp. Relations	\$ 9,000	\$ -	\$ 92	\$ (92)	\$ -	\$ 2,157	\$ (2,157)
Contractual Security	\$ 4,000	\$ 344	\$ 1,745	\$ (1,401)	\$ 1,033	\$ 2,856	\$ (1,823)
IT Services	\$ 3,000	\$ 57	\$ 727	\$ (670)	\$ 1,142	\$ 3,599	\$ (2,457)
<b>Subtotal General Expenditures</b>	<b>\$ 137,458</b>	<b>\$ 10,805</b>	<b>\$ 14,302</b>	<b>\$ (3,497)</b>	<b>\$ 44,816</b>	<b>\$ 67,797</b>	<b>\$ (22,981)</b>
<b><i>Administrative Expenditures</i></b>							
Legal Fees	\$ 1,500	\$ -	\$ -	\$ -	\$ 563	\$ -	\$ 563
Arbitrage	\$ 600	\$ 50	\$ 50	\$ -	\$ 250	\$ 700	\$ (450)
Dissemination	\$ 1,050	\$ 83	\$ 88	\$ (4)	\$ 417	\$ 438	\$ (21)
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trustee Fees	\$ 4,100	\$ 342	\$ 341	\$ 1	\$ 1,708	\$ 1,704	\$ 4
Annual Audit	\$ 5,000	\$ 417	\$ 423	\$ (7)	\$ 2,083	\$ 2,117	\$ (34)
Golf Course Administrative Services	\$ 56,280	\$ 4,690	\$ 4,690	\$ -	\$ 23,450	\$ 23,450	\$ -
Insurance	\$ 161,889	\$ 14,049	\$ 13,046	\$ 1,002	\$ 62,776	\$ 65,297	\$ (2,521)
Property Taxes	\$ 15,000	\$ 856	\$ 746	\$ 110	\$ 3,425	\$ 3,850	\$ (424)
<b>Subtotal Administrative Exp.</b>	<b>\$ 245,419</b>	<b>\$ 20,487</b>	<b>\$ 19,384</b>	<b>\$ 1,102</b>	<b>\$ 94,672</b>	<b>\$ 97,555</b>	<b>\$ (2,883)</b>
<b>Total General &amp; Administrative</b>	<b>\$ 382,877</b>	<b>\$ 31,292</b>	<b>\$ 33,686</b>	<b>\$ (2,395)</b>	<b>\$ 139,488</b>	<b>\$ 165,352</b>	<b>\$ (25,864)</b>

**Viera East**  
**Community Development District**  
**Golf Course, Pro Shop & Restaurant**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending February 28, 2025**

	Adopted Budget	Current Month			Year- to - Date		
		Actual 2/29/24	Actual 2/28/25	Variance	Actual Thru 02/29/24	Actual Thru 02/28/25	Variance
<b><u>Operations &amp; Maintenance</u></b>							
<b>Golf Operations Expenditures</b>							
Salaries	\$ 314,250	\$ 24,604	\$ 27,627	\$ (3,024)	\$ 117,999	\$ 141,482	\$ (23,483)
Administrative Fee	\$ 16,848	\$ 1,114	\$ 1,365	\$ (251)	\$ 5,602	\$ 6,064	\$ (462)
FICA Expense	\$ 26,671	\$ 1,882	\$ 2,114	\$ (231)	\$ 9,693	\$ 10,823	\$ (1,130)
Health Insurance	\$ 10,500	\$ 784	\$ 71	\$ 713	\$ 2,902	\$ 2,436	\$ 466
Workers Compensation	\$ 7,077	\$ 389	\$ 436	\$ (48)	\$ 1,557	\$ 2,421	\$ (864)
Unemployment	\$ 10,935	\$ 692	\$ 789	\$ (96)	\$ 3,052	\$ 3,089	\$ (37)
Golf Printing	\$ 2,500	\$ -	\$ 464	\$ (464)	\$ -	\$ 1,146	\$ (1,146)
Utilities	\$ 22,500	\$ 1,534	\$ 1,629	\$ (95)	\$ 8,219	\$ 7,168	\$ 1,051
Repairs	\$ 1,000	\$ -	\$ 12	\$ (12)	\$ 123	\$ 333	\$ (210)
Pest Control	\$ 1,300	\$ 95	\$ -	\$ 95	\$ 476	\$ -	\$ 476
Supplies	\$ 15,000	\$ 3,173	\$ 873	\$ 2,300	\$ 8,642	\$ 5,080	\$ 3,562
Uniforms	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ 727	\$ (727)
Training, Educ. & Employee Relations	\$ 9,000	\$ -	\$ -	\$ -	\$ 600	\$ 1,108	\$ (508)
Cart Lease	\$ 135,196	\$ 10,821	\$ 11,734	\$ (913)	\$ 38,924	\$ 57,668	\$ (18,744)
Cart Maintenance	\$ 5,000	\$ 67	\$ 449	\$ (382)	\$ 542	\$ 851	\$ (309)
Driving Range	\$ 10,000	\$ 613	\$ -	\$ 613	\$ 3,645	\$ 379	\$ 3,266
<b>Subtotal Golf Operations Expenditure</b>	<b>\$ 589,277</b>	<b>\$ 45,768</b>	<b>\$ 47,563</b>	<b>\$ (1,795)</b>	<b>\$ 201,975</b>	<b>\$ 240,776</b>	<b>\$ (38,801)</b>
<b>Golf Course Maintenance Expenditures</b>							
Salaries	\$ 474,149	\$ 32,492	\$ 38,315	\$ (5,822)	\$ 179,514	\$ 195,228	\$ (15,713)
Administrative Fees	\$ 6,616	\$ 409	\$ 495	\$ (86)	\$ 2,197	\$ 2,193	\$ 4
FICA Expense	\$ 43,881	\$ 2,485	\$ 2,931	\$ (446)	\$ 14,672	\$ 14,935	\$ (263)
Employee Insurance	\$ 38,513	\$ 3,584	\$ 6,297	\$ (2,712)	\$ 16,233	\$ 25,308	\$ (9,075)
Workers Compensation	\$ 10,462	\$ 513	\$ 604	\$ (92)	\$ 3,024	\$ 3,323	\$ (300)

**Viera East**  
**Community Development District**  
**Golf Course, Pro Shop & Restaurant**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending February 28, 2025**

	Adopted Budget	Current Month			Year- to - Date		
		Actual	Actual	Variance	Actual	Actual	Variance
		2/29/24	2/28/25		Thru 02/29/24	Thru 02/28/25	
<b>Golf Course Maintenance Expenditures Continued</b>							
Unemployment	\$ 6,418	\$ 757	\$ 855	\$ (98)	\$ 2,896	\$ 3,107	\$ (211)
Utilities/Water	\$ 30,000	\$ 2,466	\$ 2,582	\$ (116)	\$ 12,149	\$ 11,976	\$ 173
Repairs	\$ 48,000	\$ 1,871	\$ 4,803	\$ (2,932)	\$ 18,408	\$ 17,060	\$ 1,348
Restaurant Repairs	\$ 10,000	\$ 30	\$ -	\$ 30	\$ 4,669	\$ 823	\$ 3,846
Fuel & Oil	\$ 40,000	\$ 3,756	\$ 2,182	\$ 1,574	\$ 13,919	\$ 12,760	\$ 1,158
Pest Control	\$ 2,000	\$ 160	\$ 371	\$ (211)	\$ 800	\$ 1,849	\$ (1,050)
Irrigation/Drainage	\$ 20,000	\$ -	\$ 495	\$ (495)	\$ 5,575	\$ 4,361	\$ 1,214
Sand and Topsoil	\$ 26,500	\$ 1,247	\$ 1,114	\$ 133	\$ 4,688	\$ 4,771	\$ (83)
Flower/Mulch	\$ 7,000	\$ -	\$ 1,456	\$ (1,456)	\$ 1,592	\$ 1,456	\$ 136
Fertilizer	\$ 175,000	\$ 13,102	\$ 15,489	\$ (2,386)	\$ 55,519	\$ 43,914	\$ 11,605
Seed/Sod	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 272	\$ (272)
Trash Removal	\$ 3,000	\$ 439	\$ 226	\$ 213	\$ 1,097	\$ 1,422	\$ (325)
Contingency	\$ 7,500	\$ 2,283	\$ -	\$ 2,283	\$ 2,503	\$ -	\$ 2,503
First Aid	\$ 800	\$ -	\$ -	\$ -	\$ 35	\$ -	\$ 35
Operating Supplies	\$ 20,000	\$ 988	\$ 1,890	\$ (902)	\$ 2,444	\$ 6,229	\$ (3,786)
Training	\$ 9,000	\$ 272	\$ -	\$ 272	\$ 691	\$ 441	\$ 250
Janitorial Supplies	\$ 1,000	\$ -	\$ 384	\$ (384)	\$ 161	\$ 700	\$ (539)
Janitorial Services	\$ 13,956	\$ 2,749	\$ 1,400	\$ 1,349	\$ 13,277	\$ 5,148	\$ 8,129
Soil & Water Testing	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uniforms	\$ 10,000	\$ 863	\$ 892	\$ (28)	\$ 4,394	\$ 5,064	\$ (670)
Equipment Rental	\$ 2,000	\$ 38	\$ 44	\$ (6)	\$ 197	\$ 2,638	\$ (2,441)
Equipment Lease	\$ 216,000	\$ 19,671	\$ 17,630	\$ 2,040	\$ 90,503	\$ 89,398	\$ 1,105
<b>Subtotal Grounds Maintenance Exp.</b>	<b>\$ 1,232,795</b>	<b>\$ 90,174</b>	<b>\$ 100,453</b>	<b>\$ (10,279)</b>	<b>\$ 451,157</b>	<b>\$ 454,376</b>	<b>\$ (3,220)</b>

**Viera East**  
**Community Development District**  
**Golf Course, Pro Shop & Restaurant**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending February 28, 2025**

	Adopted Budget	Current Month			Year- to - Date		
		Actual 2/29/24	Actual 2/28/25	Variance	Actual Thru 02/29/24	Actual Thru 02/28/25	Variance
<b>Total Operations &amp; Maintenance</b>	<b>\$ 1,822,072</b>	<b>\$ 135,942</b>	<b>\$ 148,016</b>	<b>\$ (12,074)</b>	<b>\$ 653,131</b>	<b>\$ 695,152</b>	<b>\$ (42,021)</b>
<b>Total Golf Course Revenue</b>	<b>\$ 2,295,877</b>	<b>\$ 253,787</b>	<b>\$ 273,274</b>	<b>\$ 19,487</b>	<b>\$ 920,928</b>	<b>\$ 1,005,765</b>	<b>\$ 84,837</b>
<b>Merchandise Sales</b>							
Cost of Goods Sold	\$ 90,000	\$ 7,198	\$ 11,001	\$ (3,803)	\$ 42,918	\$ 37,233	\$ 5,685
<b>Subtotal Merchandise Sales</b>	<b>\$ 90,000</b>	<b>\$ 7,198</b>	<b>\$ 11,001</b>	<b>\$ (3,803)</b>	<b>\$ 42,918</b>	<b>\$ 37,233</b>	<b>\$ 5,685</b>
<b>Total Pro Shop Exp.</b>	<b>\$ 90,000</b>	<b>\$ 7,198</b>	<b>\$ 11,001</b>	<b>\$ (3,803)</b>	<b>\$ 42,918</b>	<b>\$ 37,233</b>	<b>\$ 5,685</b>
<b>Pro Shop Revenue</b>	<b>\$ 122,004</b>	<b>\$ 13,275</b>	<b>\$ 12,697</b>	<b>\$ (578)</b>	<b>\$ 53,753</b>	<b>\$ 54,481</b>	<b>\$ 728</b>
<b><i>Restaurant Expenditures</i></b>							
<b>Restaurant Expenditures</b>							
Restaurant Manager Contract	\$ -	\$ -	\$ -	\$ -	\$ 10,833	\$ -	\$ 10,833
Salaries	\$ 320,250	\$ 24,362	\$ 25,492	\$ (1,130)	\$ 117,138	\$ 147,712	\$ (30,574)
Administrative Fee	\$ 7,956	\$ 492	\$ 680	\$ (188)	\$ 2,720	\$ 3,585	\$ (864)
FICA Expense	\$ 29,041	\$ 2,849	\$ 2,945	\$ (95)	\$ 13,228	\$ 16,150	\$ (2,922)
Health Insurance	\$ 14,000	\$ 937	\$ 909	\$ 27	\$ 4,638	\$ 7,071	\$ (2,433)
Workers Compensation	\$ 7,300	\$ 378	\$ 402	\$ (24)	\$ 1,893	\$ 2,075	\$ (183)
Unemployment	\$ 6,882	\$ 811	\$ 782	\$ 29	\$ 3,253	\$ 3,513	\$ (261)
Telephone	\$ 5,250	\$ 395	\$ -	\$ 395	\$ 2,786	\$ -	\$ 2,786
Utilities	\$ 11,000	\$ 821	\$ 911	\$ (90)	\$ 4,437	\$ 3,877	\$ 559
Pest Control	\$ 1,200	\$ 95	\$ -	\$ 95	\$ 476	\$ -	\$ 476
Merchant Fees	\$ 27,500	\$ 2,305	\$ 2,745	\$ (440)	\$ 9,394	\$ 11,935	\$ (2,541)

**Viera East**  
**Community Development District**  
**Golf Course, Pro Shop & Restaurant**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending February 28, 2025**

	Adopted Budget	Current Month			Year- to - Date		
		Actual 2/29/24	Actual 2/28/25	Variance	Actual Thru 02/29/24	Actual Thru 02/28/25	Variance
<b>Restaurant Expenditures Continued</b>							
Equipment Lease	\$ 1,500	\$ 83	\$ 143	\$ (60)	\$ 415	\$ 714	\$ (299)
Kitchen Equipment/Supplies	\$ 3,000	\$ 1,218	\$ 746	\$ 472	\$ 2,642	\$ 6,516	\$ (3,874)
Paper & Plastic Supplies	\$ 15,000	\$ 1,680	\$ 1,804	\$ (124)	\$ 7,313	\$ 5,725	\$ 1,588
Operating Supplies	\$ 20,000	\$ 1,236	\$ 526	\$ 710	\$ 5,021	\$ 720	\$ 4,302
Delivery/Gas	\$ 7,000	\$ 558	\$ 358	\$ 200	\$ 2,819	\$ 2,005	\$ 813
Dues & License	\$ 11,500	\$ 684	\$ 1,027	\$ (343)	\$ 5,118	\$ 4,361	\$ 757
<b>Subtotal Restaurant Expenditures</b>	<b>\$ 488,379</b>	<b>\$ 38,904</b>	<b>\$ 39,469</b>	<b>\$ (565)</b>	<b>\$ 194,123</b>	<b>\$ 215,960</b>	<b>\$ (21,837)</b>
<b>Cost of Goods Sold</b>							
Food Cost	\$ 139,388	\$ 16,666	\$ 15,512	\$ 1,154	\$ 68,316	\$ 92,237	\$ (23,921)
Snack Cost	\$ 5,250	\$ 346	\$ 211	\$ 135	\$ 1,146	\$ 1,949	\$ (803)
Beverage Cost	\$ 16,800	\$ 2,176	\$ 963	\$ 1,213	\$ 10,893	\$ 12,148	\$ (1,255)
Beer Cost	\$ 74,550	\$ 5,006	\$ 8,431	\$ (3,425)	\$ 22,860	\$ 34,539	\$ (11,679)
Wine Cost	\$ 5,250	\$ 567	\$ 749	\$ (182)	\$ 1,915	\$ 3,466	\$ (1,551)
Liquor Cost	\$ 32,550	\$ 5,437	\$ 3,238	\$ 2,199	\$ 22,530	\$ 25,321	\$ (2,791)
<b>Subtotal Cost of Goods Sold</b>	<b>\$ 273,788</b>	<b>\$ 30,199</b>	<b>\$ 29,104</b>	<b>\$ 1,094</b>	<b>\$ 127,662</b>	<b>\$ 169,662</b>	<b>\$ (42,000)</b>
<b>Total Restaurant Expenditures</b>	<b>\$ 762,167</b>	<b>\$ 69,102</b>	<b>\$ 68,573</b>	<b>\$ 530</b>	<b>\$ 321,785</b>	<b>\$ 385,621</b>	<b>\$ (63,837)</b>
<b>Total Restaurant Revenue</b>	<b>\$ 762,167</b>	<b>\$ 78,701</b>	<b>\$ 77,934</b>	<b>\$ (767)</b>	<b>\$ 313,072</b>	<b>\$ 373,244</b>	<b>\$ 60,172</b>
<b>Total Golf &amp; H&amp;E Revenue</b>	<b>\$ 3,180,048</b>	<b>\$ 345,762</b>	<b>\$ 363,905</b>	<b>\$ 18,143</b>	<b>\$ 1,287,753</b>	<b>\$ 1,433,490</b>	<b>\$ 145,738</b>

**Viera East**  
**Community Development District**  
**Golf Course, Pro Shop & Restaurant**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending February 28, 2025**

	Adopted Budget	Current Month			Year- to - Date		
		Actual 2/29/24	Actual 2/28/25	Variance	Actual Thru 02/29/24	Actual Thru 02/28/25	Variance
<b>Total Golf &amp; H&amp;E Expenditures</b>	<b>\$ 3,057,116</b>	<b>\$ 243,534</b>	<b>\$ 261,277</b>	<b>\$ (17,743)</b>	<b>\$ 1,157,322</b>	<b>\$ 1,283,358</b>	<b>\$ (126,036)</b>
<b>Excess (Deficiency) of Rev. over Exp.</b>	<b>\$ 122,932</b>	<b>\$ 102,228</b>	<b>\$ 102,628</b>	<b>\$ 35,885</b>	<b>\$ 130,430</b>	<b>\$ 150,132</b>	<b>\$ 271,774</b>
<b><i>Other Financing Sources/(Uses):</i></b>							
Assessments - Recreation Debt Service	\$ 560,250	\$ 46,688	\$ 46,688	\$ -	\$ 233,438	\$ 233,438	\$ -
Interest Income	\$ 1,000	\$ 1,294	\$ 1,849	\$ 556	\$ 6,500	\$ 6,766	\$ 266
Transfer In/(Out) - Capital Reserve	\$ (84,410)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Expense	\$ (53,250)	\$ (6,479)	\$ (4,438)	\$ 2,042	\$ (32,396)	\$ (22,188)	\$ 10,208
Principal Expense	\$ (520,000)	\$ (40,833)	\$ (43,333)	\$ (2,500)	\$ (204,167)	\$ (216,667)	\$ (12,500)
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ (96,410)</b>	<b>\$ 669</b>	<b>\$ 766</b>	<b>\$ 97</b>	<b>\$ 3,375</b>	<b>\$ 1,350</b>	<b>\$ (2,026)</b>
<b>Net Change in Fund Balance</b>	<b>\$ 26,523</b>	<b>\$ 102,897</b>	<b>\$ 103,394</b>		<b>\$ 133,806</b>	<b>\$ 151,482</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>				<b>\$ 639,514</b>	<b>\$ 772,231</b>	
<b>Fund Balance - Ending</b>	<b>\$ 26,523</b>				<b>\$ 773,319</b>	<b>\$ 923,713</b>	

**Viera East**  
**Community Development District**  
**Month to Month- Golf Course, Pro Shop & Restaurant**

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<i>Number of Rounds</i>													
Paid Rounds	2,855	3,890	3,860	3,766	4,794								19,165
Passholder Rounds	226	301	314	244	293								1,378
Comp Rounds	116	112	144	124	155								651
<i>Revenue per Round</i>													
Paid Rounds	\$38	\$43	\$45	\$49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46
<b>Revenues:</b>													
<b><u>Golf Course Revenue</u></b>													
Greens Fees	\$ 108,644	\$ 165,383	\$ 174,680	\$ 184,651	\$ 254,371	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 887,729
Gift Cards - Sales & (Usage)	\$ (257)	\$ 1,337	\$ 6,280	\$ 269	\$ (2,003)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,626
Season Advance/Trail Fees	\$ 9,215	\$ 7,123	\$ 6,951	\$ 7,145	\$ 6,998	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,431
Loyalty Program	\$ 4,624	\$ 2,725	\$ 1,744	\$ 1,708	\$ 2,071	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,872
Driving Range	\$ 5,417	\$ 8,194	\$ 7,812	\$ 7,658	\$ 8,988	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,069
Golf Lessons	\$ 1,050	\$ 1,710	\$ 1,690	\$ 1,610	\$ 1,517	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,577
Misc. Income Golf Course	\$ 6,669	\$ (399)	\$ 1,683	\$ 1,095	\$ (188)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,861
Assessments - Recreation Op.	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,600
<b>Subtotal Golf Course Revenue</b>	<b>\$ 136,882</b>	<b>\$ 187,593</b>	<b>\$ 202,360</b>	<b>\$ 205,656</b>	<b>\$ 273,274</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,005,765</b>
<b><u>Pro Shop Revenue</u></b>													
Merchandise Sales	\$ 8,217	\$ 11,776	\$ 13,069	\$ 8,722	\$ 12,697	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,481
<b>Subtotal Pro Shop Revenue</b>	<b>\$ 8,217</b>	<b>\$ 11,776</b>	<b>\$ 13,069</b>	<b>\$ 8,722</b>	<b>\$ 12,697</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 54,481</b>
<b><u>Restaurant Revenue</u></b>													
Food Sales	\$ 33,898	\$ 36,477	\$ 38,035	\$ 35,874	\$ 35,501	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 179,785
Snack Sales	\$ 587	\$ 805	\$ 557	\$ 419	\$ 446	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,813
Beverage Sales	\$ 3,482	\$ 3,468	\$ 2,387	\$ 3,144	\$ 2,677	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,157
Beer Sales	\$ 13,966	\$ 16,776	\$ 18,952	\$ 16,975	\$ 20,974	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 87,644
Wine Sales	\$ 1,411	\$ 1,858	\$ 1,365	\$ 1,323	\$ 1,708	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,664
Liquor Sales	\$ 14,033	\$ 15,884	\$ 16,514	\$ 16,710	\$ 16,353	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 79,494
Misc. Income - Restaurant	\$ 411	\$ -	\$ -	\$ -	\$ 276	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 687
<b>Subtotal Restaurant Revenue</b>	<b>\$ 67,788</b>	<b>\$ 75,267</b>	<b>\$ 77,810</b>	<b>\$ 74,445</b>	<b>\$ 77,934</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 373,244</b>
<b>Total Revenues</b>	<b>\$ 212,887</b>	<b>\$ 274,636</b>	<b>\$ 293,239</b>	<b>\$ 288,823</b>	<b>\$ 363,905</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,433,490</b>



**Viera East**  
**Community Development District**  
**Month to Month- Golf Course, Pro Shop & Restaurant**

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b><u>Expenditures:</u></b>													
<b><u>General Expenditures:</u></b>													
Other Contractual Services	\$ 1,999	\$ 2,773	\$ 483	\$ 503	\$ 1,226	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,984
Telephone	\$ 354	\$ 366	\$ 2,172	\$ 1,628	\$ 1,631	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,150
Utilities	\$ 332	\$ 421	\$ 379	\$ 538	\$ 271	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,941
Repairs & Maintenance	\$ 275	\$ 5,952	\$ 332	\$ 323	\$ 275	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,157
Bank Charges	\$ 4,276	\$ 3,632	\$ 5,760	\$ 6,267	\$ 6,020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,955
Office Supplies	\$ 591	\$ 338	\$ 1,010	\$ 73	\$ 262	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,275
Operating Supplies	\$ 464	\$ 619	\$ 806	\$ 650	\$ 934	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,473
Dues, Licenses & Subscriptions	\$ 849	\$ 649	\$ 1,008	\$ 1,625	\$ 1,119	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,250
Drug Testing- All departments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training, Education & Emp. Rel.	\$ 1,914	\$ 99	\$ 52	\$ -	\$ 92	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,157
Contractual Security	\$ 59	\$ 1,053	\$ -	\$ -	\$ 1,745	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,856
IT Services	\$ 955	\$ 869	\$ 457	\$ 592	\$ 727	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,599
<b>Subtotal General Expenditure</b>	<b>\$ 12,068</b>	<b>\$ 16,770</b>	<b>\$ 12,458</b>	<b>\$ 12,199</b>	<b>\$ 14,302</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 67,797</b>
<b><u>Administrative Expenditures:</u></b>													
Legal Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Arbitrage	\$ 50	\$ 50	\$ 50	\$ 500	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700
Dissemination	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 438
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trustee Fees	\$ 341	\$ 341	\$ 341	\$ 341	\$ 341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,704
Annual Audit	\$ 423	\$ 423	\$ 423	\$ 423	\$ 423	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,117
Golf Course Admin. Services	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,450
Insurance	\$ 13,046	\$ 13,046	\$ 13,111	\$ 13,046	\$ 13,046	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,297
Property Taxes	\$ 786	\$ 786	\$ 786	\$ 746	\$ 746	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,850
<b>Subtotal Administrative Exp.</b>	<b>\$ 19,424</b>	<b>\$ 19,424</b>	<b>\$ 19,489</b>	<b>\$ 19,834</b>	<b>\$ 19,384</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 97,555</b>
<b>Total General &amp; Admin.</b>	<b>\$ 31,492</b>	<b>\$ 36,194</b>	<b>\$ 31,947</b>	<b>\$ 32,033</b>	<b>\$ 33,686</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 165,352</b>

**Viera East**  
**Community Development District**  
**Month to Month- Golf Course, Pro Shop & Restaurant**

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b><u>Operations &amp; Maintenance</u></b>													
<b>Golf Operations Expenditures</b>													
Salaries	\$ 26,578	\$ 29,704	\$ 29,389	\$ 28,184	\$ 27,627	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 141,482
Administrative Fee	\$ 1,211	\$ 1,192	\$ 1,214	\$ 1,081	\$ 1,365	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,064
FICA Expense	\$ 2,033	\$ 2,272	\$ 2,248	\$ 2,156	\$ 2,114	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,823
Health Insurance	\$ 1,211	\$ 911	\$ 74	\$ 171	\$ 71	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,436
Workers Compensation	\$ 419	\$ 656	\$ 464	\$ 445	\$ 436	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,421
Unemployment	\$ 295	\$ 442	\$ 644	\$ 919	\$ 789	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,089
Golf Printing	\$ -	\$ 682	\$ -	\$ -	\$ 464	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,146
Utilities	\$ 1,383	\$ 1,402	\$ 1,349	\$ 1,404	\$ 1,629	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,168
Repairs	\$ -	\$ 77	\$ 243	\$ -	\$ 12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 333
Pest Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ -	\$ 1,812	\$ 107	\$ 2,287	\$ 873	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,080
Uniforms	\$ 727	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 727
Training, Education & Emp. Rel.	\$ 710	\$ 398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,108
Cart Lease	\$ 11,404	\$ 11,653	\$ 11,474	\$ 11,404	\$ 11,734	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,668
Cart Maintenance	\$ -	\$ -	\$ -	\$ 402	\$ 449	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 851
Driving Range	\$ -	\$ -	\$ -	\$ 379	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 379
<b>Subtotal Operating Exp.</b>	<b>\$ 45,971</b>	<b>\$ 51,202</b>	<b>\$ 47,206</b>	<b>\$ 48,833</b>	<b>\$ 47,563</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 240,776</b>
<b>Golf Course Maintenance Exp.</b>													
Salaries	\$ 38,557	\$ 37,852	\$ 39,256	\$ 41,248	\$ 38,315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 195,228
Administrative Fees	\$ 430	\$ 415	\$ 430	\$ 423	\$ 495	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,193
FICA Expense	\$ 2,950	\$ 2,896	\$ 3,003	\$ 3,155	\$ 2,931	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,935
Employee Insurance	\$ 2,938	\$ 2,963	\$ 6,814	\$ 6,297	\$ 6,297	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,308
Workers Compensation	\$ 608	\$ 843	\$ 620	\$ 649	\$ 604	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,323
Unemployment	\$ 80	\$ 74	\$ 683	\$ 1,415	\$ 855	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,107
Utilities/Water	\$ 2,254	\$ 2,258	\$ 2,496	\$ 2,386	\$ 2,582	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,976
Repairs	\$ 2,800	\$ 1,708	\$ 2,868	\$ 4,881	\$ 4,803	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,060
Restaurant Repairs	\$ -	\$ -	\$ 780	\$ 43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 823
Fuel & Oil	\$ 2,741	\$ 1,805	\$ 3,095	\$ 2,938	\$ 2,182	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,760
Pest Control	\$ 371	\$ 371	\$ 368	\$ 368	\$ 371	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,849
Irrigation/Drainage	\$ 1,975	\$ 712	\$ 172	\$ 1,007	\$ 495	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,361
Sand and Topsoil	\$ 1,245	\$ -	\$ 1,142	\$ 1,270	\$ 1,114	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,771
Flower/Mulch	\$ -	\$ -	\$ -	\$ -	\$ 1,456	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,456

**Viera East**  
**Community Development District**  
**Month to Month- Golf Course, Pro Shop & Restaurant**

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Golf Course Maintenance Exp. Cont.</b>													
Fertilizer	\$ 2,768	\$ 7,989	\$ 7,705	\$ 9,963	\$ 15,489	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,914
Seed/Sod	\$ -	\$ 272	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 272
Trash Removal	\$ 226	\$ -	\$ -	\$ 970	\$ 226	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,422
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
First Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Supplies	\$ 294	\$ 771	\$ 1,217	\$ 2,057	\$ 1,890	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,229
Training	\$ -	\$ 196	\$ -	\$ 245	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 441
Janitorial Supplies	\$ 37	\$ -	\$ 175	\$ 103	\$ 384	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700
Janitorial Services	\$ 765	\$ 768	\$ 1,095	\$ 1,120	\$ 1,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,148
Soil & Water Testing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uniforms	\$ 1,033	\$ 1,292	\$ 581	\$ 1,266	\$ 892	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,064
Equipment Rental	\$ 48	\$ 47	\$ 2,500	\$ -	\$ 44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,638
Equipment Lease	\$ 16,948	\$ 19,171	\$ 17,749	\$ 17,900	\$ 17,630	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89,398
<b>Subtotal Golf Main. Exp.</b>	<b>\$ 79,068</b>	<b>\$ 82,401</b>	<b>\$ 92,749</b>	<b>\$ 99,705</b>	<b>\$ 100,453</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 454,376</b>
<b>Total Operations &amp; Mainten.</b>	<b>\$ 125,038</b>	<b>\$ 133,603</b>	<b>\$ 139,955</b>	<b>\$ 148,538</b>	<b>\$ 148,016</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 695,152</b>
<b>Merchandise Expenditures</b>													
Cost of Goods Sold	\$ 6,506	\$ 6,800	\$ 5,651	\$ 7,275	\$ 11,001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,233
<b>Subtotal Merchandise Exp.</b>	<b>\$ 6,506</b>	<b>\$ 6,800</b>	<b>\$ 5,651</b>	<b>\$ 7,275</b>	<b>\$ 11,001</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 37,233</b>
<b>Total Pro Shop Exp.</b>	<b>\$ 6,506</b>	<b>\$ 6,800</b>	<b>\$ 5,651</b>	<b>\$ 7,275</b>	<b>\$ 11,001</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 37,233</b>
<b><u>Restaurant Expenditures</u></b>													
<b>Restaurant Expenditures</b>													
Restaurant Manager Contract	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries	\$ 29,058	\$ 31,565	\$ 31,244	\$ 30,353	\$ 25,492	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 147,712
Administrative Fee	\$ 731	\$ 757	\$ 765	\$ 651	\$ 680	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,585
FICA Expense	\$ 3,070	\$ 3,422	\$ 3,409	\$ 3,304	\$ 2,945	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,150
Health Insurance	\$ 1,529	\$ 1,997	\$ 1,824	\$ 812	\$ 909	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,071
Workers Compensation	\$ 450	\$ 253	\$ 492	\$ 478	\$ 402	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,075
Unemployment	\$ 230	\$ 260	\$ 803	\$ 1,439	\$ 782	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,513
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Viera East**  
**Community Development District**  
**Month to Month- Golf Course, Pro Shop & Restaurant**

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Restaurant Expenditures Continued</b>													
Utilities	\$ 827	\$ 820	\$ 668	\$ 651	\$ 911	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,877
Pest Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Merchant Fees	\$ 2,153	\$ 2,338	\$ 2,431	\$ 2,268	\$ 2,745	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,935
Equipment Lease	\$ 143	\$ 143	\$ 143	\$ 143	\$ 143	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 714
Kitchen Equipment/Supplies	\$ 1,580	\$ 1,454	\$ 1,333	\$ 1,403	\$ 746	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,516
Paper & Plastic Supplies	\$ 1,385	\$ 842	\$ 1,117	\$ 578	\$ 1,804	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,725
Operating Supplies	\$ 194	\$ -	\$ -	\$ -	\$ 526	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 720
Delivery/Gas	\$ 476	\$ 320	\$ 451	\$ 400	\$ 358	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,005
Dues & License	\$ 569	\$ 871	\$ 871	\$ 1,024	\$ 1,027	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,361
<b>Subtotal Restaurant Exp.</b>	<b>\$ 42,395</b>	<b>\$ 45,042</b>	<b>\$ 45,550</b>	<b>\$ 43,503</b>	<b>\$ 39,469</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 215,960</b>
<b>Cost of Goods Sold</b>													
Food Cost	\$ 15,832	\$ 23,624	\$ 16,964	\$ 20,305	\$ 15,512	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 92,237
Snack Cost	\$ 271	\$ 333	\$ 903	\$ 232	\$ 211	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,949
Beverage Cost	\$ 3,808	\$ 2,080	\$ 2,452	\$ 2,845	\$ 963	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,148
Beer Cost	\$ 7,345	\$ 6,215	\$ 7,523	\$ 5,025	\$ 8,431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,539
Wine Cost	\$ 440	\$ 603	\$ 966	\$ 708	\$ 749	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,466
Liquor Cost	\$ 4,739	\$ 5,982	\$ 6,935	\$ 4,428	\$ 3,238	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,321
<b>Subtotal Cost of Goods Sold</b>	<b>\$ 32,435</b>	<b>\$ 38,836</b>	<b>\$ 35,743</b>	<b>\$ 33,543</b>	<b>\$ 29,104</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 169,662</b>
<b>Total Restaurant Exp.</b>	<b>\$ 74,830</b>	<b>\$ 83,879</b>	<b>\$ 81,293</b>	<b>\$ 77,046</b>	<b>\$ 68,573</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 385,621</b>
<b>Total Expenditures</b>	<b>\$ 237,867</b>	<b>\$ 260,476</b>	<b>\$ 258,847</b>	<b>\$ 264,892</b>	<b>\$ 261,277</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,283,358</b>
<b>Excess (Def.) of Rev. over Exp.</b>	<b>\$ (24,980)</b>	<b>\$ 14,161</b>	<b>\$ 34,392</b>	<b>\$ 23,931</b>	<b>\$ 102,628</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150,132</b>
<b>Other Financing Sources/Uses:</b>													
Assess. -Recreation Debt Service	\$ 46,688	\$ 46,688	\$ 46,688	\$ 46,688	\$ 46,688	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 233,438
Interest Income	\$ 1,226	\$ 1,279	\$ 1,112	\$ 1,300	\$ 1,849	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,766
Transfer In/(Out)- Cap. Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Expense	\$ (4,438)	\$ (4,438)	\$ (4,438)	\$ (4,438)	\$ (4,438)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (22,188)
Principal Expense	\$ (43,333)	\$ (43,333)	\$ (43,333)	\$ (43,333)	\$ (43,333)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (216,667)
<b>Total Other Fin Sources/Uses</b>	<b>\$ 142</b>	<b>\$ 196</b>	<b>\$ 29</b>	<b>\$ 216</b>	<b>\$ 766</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,350</b>
<b>Net Change in Fund Balance</b>	<b>\$ (24,837)</b>	<b>\$ 14,357</b>	<b>\$ 34,421</b>	<b>\$ 24,147</b>	<b>\$ 103,394</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 151,482</b>

**Viera East**  
**Community Development District**  
**Month to Month- Golf Course, Pro Shop & Restaurant**

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Cost of Goods Sold as a % of Sales:</b>													
Food Cost	46.7%	64.8%	44.6%	56.6%	43.7%								
Snack Cost	46.1%	41.4%	162.1%	55.4%	47.4%								
Beverage Cost	109.4%	60.0%	102.7%	90.5%	36.0%								
Beer Cost	52.6%	37.0%	39.7%	29.6%	40.2%								
Wine Cost	31.2%	32.4%	70.8%	53.5%	43.9%								
Liquor Cost	33.8%	37.7%	42.0%	26.5%	19.8%								

**Viera East**  
**Community Development District**  
**Capital Reserve Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending February 28, 2025**

	Adopted Budget	Prorated Budget Thru 02/28/25	General Fund Allocation	Golf Course Allocation	Total Actual Thru 02/28/25
<b>Revenues</b>					
Interest	\$ 500	\$ 208	\$ 987	\$ 1,705	\$ 2,692
<b>Total Revenues</b>	<b>\$ 500</b>	<b>\$ 208</b>	<b>\$ 987</b>	<b>\$ 1,705</b>	<b>\$ 2,692</b>
<b>Expenditures:</b>					
Capital Outlay	\$ 80,000	\$ 33,333	\$ 42,740	\$ 235,897	\$ 278,638
Truck Maintenance	\$ 25,000	\$ 10,417	\$ -	\$ -	\$ -
Sign Project	\$ 20,000	\$ 8,333	\$ -	\$ -	\$ -
Vehicle Purchase	\$ 20,000	\$ 8,333	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 145,000</b>	<b>\$ 60,417</b>	<b>\$ 42,740</b>	<b>\$ 235,897</b>	<b>\$ 278,638</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (144,500)</b>		<b>\$ (41,754)</b>	<b>\$ (234,192)</b>	<b>\$ (275,946)</b>
<b>Other Financing Sources/(Uses)</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>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ (28,313)</b>		<b>\$ (41,754)</b>	<b>\$ (234,192)</b>	<b>\$ (275,946)</b>
<b>Fund Balance - Beginning</b>	<b>\$ 1,660,412</b>		<b>\$ 580,243</b>	<b>\$ 1,002,380</b>	<b>\$ 1,582,623</b>
<b>Fund Balance - Ending</b>	<b>\$ 1,632,099</b>		<b>\$ 538,489</b>	<b>\$ 768,188</b>	<b>\$ 1,306,677</b>

\* Please note that the FY24 Golf Course income will be transferred to the capital account. Estimated amount is \$189,324.

# Viera East

**Community Development District  
Capital Reserve Fund  
Capital Outlay Check Register Detail  
For The Period Ending February 28, 2025**

Check				
Date	Fund	Vendor	Detail	Amount
10/30/24	General	Viera East	Clean Up CPF Balance	\$ 150
10/30/24	General	Reserve Advisors, LLC	Reserve Study	\$ 4,875
11/30/24	General	Florida Coast Equipment	Utility Vehicle	\$ 18,120
01/21/25	General	Environmental Restoration Ser	Raccoon Court Fountain	\$ 19,596
<b>Total General Fund</b>				<b><u>\$ 42,740</u></b>
10/30/24	Golf Course	Landirr Inc.	Reno Green Side Bunkers	\$ 91,980
11/30/24	Golf Course	WW Sod & Equipment	Kawasaki Mower	\$ 12,410
11/30/24	Golf Course	Landirr	Renovation of Bunkers	\$ 118,260
12/05/24	Golf Course	Accurate Air Conditioning	Cooler/Freezer Installation Final Pr	\$ 13,247
<b>Total Golf Course</b>				<b><u>\$ 235,897</u></b>
<b>Total</b>				<b><u>\$ 278,638</u></b>

**Viera East**  
**Community Development District**  
**Debt Service Fund Series 2020**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending February 28, 2025**

	Adopted Budget	Prorated Budge Thru 02/28/25	Actual Thru 02/28/25	Variance
<b><u>Revenues:</u></b>				
Assessments - Tax Roll	\$ 655,615	\$ 622,445	\$ 622,445	\$ -
Interest	\$ 500	\$ 208	\$ 6,715	\$ 6,507
<b>Total Revenues</b>	<b>\$ 656,115</b>	<b>\$ 622,653</b>	<b>\$ 629,160</b>	<b>\$ 6,507</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>\$ 548,503</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>\$ 548,503</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 132,287</b>		<b>\$ 357,224</b>	
<b>Fund Balance - Ending</b>	<b>\$ 127,087</b>		<b>\$ 905,726</b>	



# Viera East

## Community Development District Capital Projects Fund Series 2020

### Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending February 28, 2025

	Adopted	Prorated Budget	Actual		
	Budget	Thru 02/28/25	Thru 02/28/25	Variance	
<b><u>Revenues</u></b>					
Interest	\$ -	\$ -	\$ 2,130	\$ 2,130	
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,130</b>	<b>\$ 2,130</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>\$ 2,280</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>\$ 2,280</b>		
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 61,662</b>		
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 63,942</b>		