

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

Agenda

April 24, 2025

AGENDA

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

April 18, 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, April 24, 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 March 27, 2025 Board of Supervisors Meeting
5. New Business
6. Old Business
 - A. Action Items List
7. Staff Reports
 - A. General Manager's Report
 - B. District Manager's Report
 - C. Lifestyle/ Marketing Report
8. Treasurer's Report
 - A. Approval of Check Register
 - B. Balance Sheet and Income Statements
9. Supervisor's Requests
10. Adjournment

MINUTES

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

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

Present and constituting a quorum were:

Jennifer DeVries	Chairperson
Rob Dale	Vice Chairman
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

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 will open it up for any members of the audience who would like to provide comments. We would ask that you state your name and address and keep your comments to three minutes.

Resident (Jeanette Egerton, Morning Glory Drive): I'm just observing.

Mr. Showe: Great.

FOURTH ORDER OF BUSINESS

Approval of Minutes of the February 27, 2025 Board of Supervisors Meeting

Mr. Showe: The next item that we have, are the minutes from the February 27, 2025 meeting. Those minutes are included with your agenda. We received some changes this afternoon from Jennifer and will include those as part of the final version. There were just some minor clear up items. So, we can take any other changes at this time or a motion to approve.

On MOTION by Mr. Dale seconded by Mr. Rysztocki with all in favor the Minutes of the February 27, 2025 Board of Supervisors Meeting were approved as amended.

FIFTH ORDER OF BUSINESS

New Business

A. Discussion of Vehicle Policy

Ms. DeVries: It looks like we have some new business.

Mr. Showe: Sure. We just want to talk about a vehicle policy, as well as an opportunity for the District. We sent you out the email that Rob had sent to us, about the potential purchase of a vehicle, with some information on that. Subsequent to that, if the Board wants to report on that, we would also recommend a vehicle take home policy. I put a draft in front of you. I kind of did some Google searching about how other cities handle it and I tried to strip out a lot of the administration of it, that some of the cities and counties do, because they have a Fleet Department and other items here. So again, I will let Rob discuss it first.

Mr. Dale: Has Jim seen it?

Mr. Showe: I just handed the policy out. It is in draft form. You don't necessarily need to approve the policy today.

Mr. Dale: Right.

Mr. Showe: I think it's more important that given the timing, if the Board wants to move forward with the purchase, we do the purchase and then we work on the policy.

Mr. Dale: There's no point to the purchase though, if the General Manager doesn't like the policy.

Mr. Showe: Agreed. You can approve it subject to however you guys want to do it.

Ms. Yelvington: Can I raise a tax question?

Mr. Showe: Sure.

Ms. Yelvington: I don't know if it was already considered and I don't know if I missed it somewhere, but it's considered taxable compensation if we do it. Are you guys on board with that?

Mr. Showe: It wouldn't be a vehicle stipend or any of those things that go into the salary.

Mr. Dale: The District doesn't pay taxes.

Ms. Yelvington: But they do have to pay payroll taxes and it's considered compensation for payroll. Basically, there's Publication 15B. I don't know if you want to have your team look into this, but Publication 15B talks about how this would be determined for compensation. It's basically like a table. When I looked at it, the value of the vehicle was something around \$35,000.

Mr. Moller: Somewhere around there.

Ms. Yelvington: So, all the compensation would be, maybe between \$9,000 and \$10,000 per year, that gets taxed through payroll as a fringe benefit. There could be payroll taxes on just that piece, is all I'm saying.

Ms. DeVries: Is that taxed regular income or taxed at a different rate?

Ms. Yelvington: It's taxed as regular compensation.

Mr. Dale: So, would it be based on the amortization?

Ms. Yelvington: There are a few different methods that you can take, but I think the simplest one, is this lease value table that they have in that publication. When you acquire a vehicle, if it's between this price range, then it's this much compensation. It's really easy. It's just a table. So, for that amount, I think it was around \$9,500 that would get taxed as compensation and then something you recognize every year. But then usually employers have to have either an accountable plan or a non-accountable plan. If you don't want to have to keep track of mileage, which this vehicle policy is talking about, business mileage and commuting mileage, then you can just have the non-accountable plan. Then the whole benefit is just tax. He doesn't have to keep track of anything but how he uses it.

Mr. Dale: I don't know that we want to go down the road where we're maintaining a log of mileage.

Mr. Showe: Yeah and the business mileage and commute mileage, might have been carried forward from a different policy, but I don't know if they necessarily apply to the way I've presented this.

Ms. Yelvington: So, my comments would be to check out whether or not we need to tax it as a fringe benefit at the value and then if we are going to do that, I think the simplest thing for him would be to have a non-accountable plan where he doesn't have to report back to us on how he's using it and all of that.

Mr. Dale: The \$9,500 that you're talking about, in other words, if we were getting a 2004 Honda Civic, it still wouldn't be the \$9,500, would it? It's based on the value.

Ms. Yelvington: It goes by the price value.

Mr. Dale: Price value of the vehicle. Okay, that's what I want to know.

Ms. DeVries: The value would be \$35,000 and it would be \$9,500 per year.

Ms. Yelvington: Right.

Ms. DeVries: The question that I have for Jason, is whether this applies to a government as well.

Mr. Showe: We have to do the digging on that.

Ms. Yelvington: So, Jen, I did look into that, because I was concerned and I think government entities are completely exempt from income tax, but we are not exempt from Social Security and Medicare taxes and some of those other taxes. We have to pay sales tax, that sort of stuff, so that's why this would fall under payroll and I think we would have to include it just as if we did, you know, a monetary raise and there's a piece of compensation.

Mr. Dale: I'm curious as to why it would be \$9,500, because that's almost paying the vehicle off in a three-year period.

Ms. Yelvington: It's a table. So, I don't think it's necessarily that value. For every year, for the first year, it's that amount and then the next year the value would be lower and lower and lower. So, you look at the value at the beginning of each year and it's like a taxable fringe benefit.

Mr. Dale: Well, here's the thinking behind it, we're looking for a win-win for the District, because if we don't go that direction, then we're talking about, you know, a salary increase of sorts. I don't want us to buy anything but I think we're talking in the neighborhood of..

Ms. DeVries: Let's not talk about that yet. But it's a certain amount and then next year it would be that certain amount.

Mr. Dale: So, the whole gist of doing this, is that it's a win-win, where it's more financially acceptable for Jim, because the total package is more than what he would be paying if

he were to go out and get it on its own. It's better for the District, because we would be paying less than if we were to do a salary increase at a certain amount. Then we're locked into that for life. That's not just a one-year salary increase or a bonus, you know.

Ms. DeVries: But we didn't realize that Jim would have to pay income tax.

Ms. Yelvington: Another suggestion would be, that piece that would be taxed, his share of the payroll taxes on that would be 7.65% of the \$9,500.

Ms. DeVries: Oh, okay.

Ms. Yelvington: Then there's some income tax, of course.

Ms. DeVries: Okay.

Ms. Yelvington: But the Board could consider kicking in a little extra to cover some taxes, but it's a circular calculation. Right?

Ms. DeVries: We could give him a raise that was the equivalent to the tax.

Ms. Yelvington: Right. But then he's still paying tax on the raise. So, it circles on and on as you go.

Ms. Webb: My ex-husband was always providing a truck for some of his workers. They paid the insurance and gas and we never got taxed on it, ever.

Ms. Yelvington: That doesn't mean it was correct.

Mr. Rysztogi: But the vehicle would be entitled to who then?

Ms. Webb: The corporation did their own taxes.

Ms. DeVries: I had Denise's advice, when I looked into it for my company and the same thing Denise said, was what my accountant said.

Mr. Dale: I don't think that's an issue we're going to be able to resolve tonight. It sounds like what we're talking about then is a contingent. Because the other issue that we have, the vehicle will not be there a month from now, which is when our next voting meeting would be. So, what my recommendation would be then, would be to do like Jason said, a contingent vote based on it being acceptable to Jim based on taxes and that kind of stuff and then it being acceptable to the District at a certain valuation or something to that effect.

Ms. Yelvington: It would be an asset of the District.

Mr. Dale: It would be an asset of the District.

Ms. Yelvington: So, that's the good thing. It would be on our balance sheet as an asset.

Mr. Dale: Yes.

Ms. Yelvington: So yeah. I just think we want to have our ducks in a row, as far as the taxes on that.

Mr. Showe: I recommend reaching out to your payroll company, just to see how they would treat that, because they're going to be the ones that ultimately have to do it through your paycheck or through your W-2.

Mr. Rysztogi: What I don't understand though, is if it's titled to the District as the District owner owned vehicle, why would Jim have to pay any taxes?

Ms. Yelvington: Because it's a benefit.

Mr. Dale: Because it's not solely for business use.

Mr. Rysztogi: But you can say it's not solely 100% for Jim's use. Right?

Mr. Dale: Yes, which gets into the different tables that Denise was talking about. We would have to do a little bit of legwork on that, which is all kind of academic, if the Board isn't even amenable to the idea.

Ms. DeVries: Right. Denise, you were talking about the tax rates on this stuff. Would it be fair to say that the total tax, let's say the value is \$9,500 or \$10,000, because it's a round number and the tax burden on this is 20%, we would have to make sure that Jim had an extra \$2,000. Right?

Ms. Yelvington: Right. I would say that would be a good estimate for the income tax portion that's going to hit him through payroll and then the 7.65% FICA taxes is on him and then we would have 7.65% as the employer.

Ms. DeVries: Right. So, it would cost us that much.

Mr. Dale: Or we could make the vote contingent on just setting a cap amount, whether it's 10, 11, 12 or a not-to-exceed.

Ms. DeVries: In my opinion, we can deal with the salary increase to cover the taxes separately. But the question on the table right now, is should we have a vehicle that Jim can take home? Should we have a District vehicle that is for Jim's use that he can also take home? That's the question on the table.

Mr. Dale: Right.

Mr. Showe: And this one.

Mr. Dale: Right. I hate to sound, like I said in the email, a used car salesman, but the person who owned the vehicle and purchased it last year, used it for a couple months and then he passed away. So, it's kind of like a fire sale. It's a good brand-new vehicle with 1,500 miles on it.

Ms. DeVries: Does anybody else have questions or comments or thoughts on this?

Mr. Macheras: So, when I read it, I put my hands up to Rob for thinking outside the box. I like the idea of thinking of something different. Of course, when I think outside the box, I'm thinking of a salary that's related to performance type things. Before I give my input, just for the record, I hate having this conversation. I don't know what law or what person sits in Tallahassee, but I think it's absolutely ridiculous. With that said, I'm going to be open and honest. I look at it in a couple different ways. First of all, you know, this is the first time you see this and making a decision in five minutes, to me, is not appropriate. There are other vehicles out there and who knows? If we say no, give him the number and let him buy himself a truck, because it sounds like a good deal. I'm going to sit in your chair and I'm going to sit in our chair. Two things that I hate doing, as far as whenever I was in a position to hire people, I don't like to hire by crisis, which means we have to fill a body. I've done that before. I don't like to give somebody a salary, because I'm afraid they're going to leave, because I hope that that individual thinks that there's more to the position that we offer, than just making a check every week. With that said, I also believe in paying somebody fairly for what they deserve and based on what they've done. If I'm sitting in your chair, I'd rather have the money and I'm going to tell you why. Because I get my Social Security. When I deal with the Board next year. I'm at a higher level. If I decide to leave, I'm at a higher level. Sitting in the Board's chair, I'm kind of hesitant on the idea that we're going to be stuck with this. If he leaves in two years, we're going to have a truck that now we hope the next person likes it or now all of a sudden, we are going to be used car salesmen and we're going to have to sell the truck. If you leave, the next person that comes in, is probably going to hear that we used to have a truck and that person might want a truck too. I love the idea of thinking outside the box, but the thing is, we're going to make a decision that we're going to be stuck with for a while or we're going to have to sell a truck. Now with all of the stuff you're telling me, my head is starting to explode. I don't know if it's a win-win, because of what we might be looking at down the line. I'm going to tell you, like I told every employee that's worked for me, don't leave until I do. But if you happen to leave, then the next person has a nice truck. So, now we have to sell a truck. I just don't know if that's a path that's going to get us to where we're going to be

stuck with it for a while. I'm going to be honest with you, Jim. If it was me, I'd take the salary and go out and buy a nice truck, because that puts you in a position, whether you stay or leave, that you're at a different level. To me, if there's a concern, once we have the conversations with salary levels, then maybe we look at things like performance, increasing sales X amount or this or that, then you get a bonus for doing that. So, I'm just hesitant, A, because we might be stuck with something that down the road we have to deal with and B, I'm being honest with Jim, I'd rather have a check and buy my own truck. So, those are my thoughts. Again, making a decision right now, is a great deal. I'm looking at this going, *"Hey, you know what? That's a pretty good deal."* If it's a good deal, get somebody's phone number and work it out yourself. But I just don't know if that's a path. Then with what you've added to it, we need to decide if that is something we want to do in lieu of salary negotiations. So that's my 15 cents worth.

Ms. DeVries: I like your thoughts. I like your 15 minutes. Thank you, Bill, for those. We appreciate it. I have a question for Jim on that. Does the District need a truck?

Mr. Moller: Eventually, because the F-150 that we have now, actually was the previous Superintendent's, actually the truck of two Superintendents ago. That was the course truck for the Superintendent that he took home.

Ms. DeVries: Okay.

Mr. Moller: When that Superintendent left, it became the CDD truck.

Ms. DeVries: So, we used to give the Superintendent a truck.

Mr. Moller: Yes and actually it's fairly common practice with golf courses, just because they're on-call.

Ms. DeVries: Okay.

Mr. Moller: I don't know how many times I've taken my truck to the sod farm with a trailer, to pick up sod, plants, things like that.

Ms. DeVries: I don't know if you charge us mileage for that. You probably should.

Ms. Yelvington: Even going back and forth between the golf course and Woodside Park, you're doing stuff. You're using your own vehicle. So, you're putting mileage on your truck.

Ms. DeVries: So, our truck is getting old and needs to be replaced anyway.

Mr. Dale: Bill brought up some really good points.

Ms. DeVries: He did.

Mr. Dale: Where it really made good sense was before we had the tax.

Ms. Yelvington: Taxes ruin everything.

Mr. Dale: It is a tax issue. But what I will add to that though, I do know with corporate vehicles, Jason, I'm sorry, I just got the draft, I haven't been able to the whole thing, but...

Mr. Showe: Well, Jim actually has one that has a different set up.

Mr. Dale: Well, what I was going to add is, it may be in there. I do know it's common practice with a lot of usage agreements, that the employee also has the option to purchase the vehicle for fair market value and stuff, which would kind of resolve, not all of the issues that you brought up, Bill, but it gives us that option.

Mr. Macheras: You know, again, the tough thing at this point is, if I was sitting with Jim in a room that preferably had a window, then I would say, "*Hey, would you be willing to look at this in lieu of this salary instead of this salary?*" Do we know that? You know what I'm saying? I don't know if it's fair to put him on the spot. We might say, "*Hey, I'm thinking about doing this, but it might mean I'm not going to go here, but I might go here this year for salary. What do you think about this instead of that?*" I don't know if that's a question that can be answered tonight. I don't want to sit here and say, "*Hey, we're going to buy you a truck, so you might not get here, you might only get here. How do you feel about that?*" And we can't have that.

Mr. Dale: The main cost of waiting is price, because you priced vehicles. You probably have to add five figures to the price of the vehicle.

Mr. Macheras: Right. So again, I'm just sitting in your chair. I'm one vote out of five, but it just seems like there has to be a conversation first with Jen and Jim, even if it's tomorrow or Monday.

Mr. Dale: Well, I will share this with him. I didn't just blindly throw this out. I had the conversation with Jim. It was something that came up. I said, "*I will put this forth to the Board to send you guys the email,*" but if he had no interest in it, I wouldn't have sent it out.

Mr. Macheras: Because my thinking is, if this is part of that package, the dollar amount per hour might not be as high as it would be without it.

Mr. Moller: It's part of the total compensation package.

Mr. Macheras: Right. Because again, we're talking about what's good for you too. I just want to make sure, spur of the moment, it's something you understand, but deep down inside is that okay? Where does that pendulum swing? That would be my only thing.

Ms. DeVries: When Jim and I talk about salary, it is exactly that. It's the total compensation.

Mr. Macheras: Right.

Ms. DeVries: It's not just like this is the number and these are all of the benefits. This is an additional benefit. Right. So anyway, we have not heard from Ron.

Mr. Macheras: He said one or two things.

Mr. Rysztogi: Alright guys, I've been quiet on this. Well, I listened to what Bill had said and he has an excellent point, that I wasn't even thinking about. How much wear and tear on this truck would we have? Do you live 30 or 20 miles away?

Mr. Moller: I live 30 miles away.

Mr. Rysztogi: 30 miles per day is 60 miles per day minimum on the truck. I just had to visualize it. How much would you use it for business reasons, if we don't get a truck and we don't authorize this vehicle? Are we still going to need a vehicle for maintenance purposes? Is that going to be an issue? I mean, suppose we say no vehicle, that's it, we still have to move material around.

Mr. Moller: Yeah. The current F-150 is from 2002.

Ms. Yelvington: Wow.

Ms. DeVries: Its 23 years old.

Mr. Rysztogi: It needs to be replaced.

Ms. Yelvington: How is that even still running?

Mr. Rysztogi: Yeah, that needs to be replaced.

Mr. Moller: They hit every maintenance, other than just being very squeaky and rough riding. It's not used as much, especially now that we purchased the F-250 a couple years ago that does most of the heavy hauling, pulling of the trailers and things like doing the trash runs at Woodside Park.

Mr. Rysztogi: So, the Board might be thinking about a truck for the District, regardless.

Ms. DeVries: Yeah.

Mr. Rysztogi: Regardless, whether or not we want to use it for Jim's exclusive use.

Mr. Dale: Right. Well and there's one other component, too. Either way, we're probably within \$1,000 to \$2,000. The numbers that I know I'm looking at for a salary increase, you're talking the same. Yeah, it's really six of one-half dozen or the other, but the primary difference,

is at the end of five years or whatever schedule you want, we own the vehicle. We have a chunk of equity and something, whereas with salary, it's just poof.

Mr. Macheras: Do we have two trucks?

Mr. Moller: Yes.

Mr. Macheras: Okay. I didn't realize that to be honest with you.

Mr. Showe: So, I kind of see it as two separate questions for you guys at this point. I think one question is, does the District want to buy this truck? If the answer is yes, then I think we can have discussions about the use down the road combined with salary. I think that's kind of a separate discussion, the way I see it. If there's some desire, then this truck is a good value and it fits and it can replace one, that obviously probably takes a lot of babying to make it work. Then there may be some value into just purchasing this one and you can have the use discussion at a later point.

Mr. Rysztogi: That's what I agree to.

Mr. Macheras: What year is the F-250?

Mr. Moller: It was purchased in 2021 or 2022.

Mr. Macheras: Did we buy that new?

Mr. Showe: Yes.

Mr. Macheras: Alright. Again, I'm just trying to see what our history is. Are we buying new trucks? Because what I didn't want to hear is, "*Oh, I got that one for \$10,000*" or "*I got that one for \$15,000*" and now we're looking at one that's \$35,000, that might sit in the maintenance area that you might not want. But it sounds like it's kind of in line. So, what we're looking at tonight, is possibly approving the truck. I'm going to just ask Jim. Is that something you would like to drive?

Mr. Moller: Yeah.

Mr. Macheras: Okay. I'm just thinking, what do you think about that, before we get it and then have a sweet truck like that sitting in the maintenance shed on the weekends.

Mr. Rysztogi: What's the model again?

Mr. Moller: It's a smaller pickup truck.

Mr. Rysztogi: Small Chevy pickup. Okay. Can I make a motion?

Ms. DeVries: Yes.

Mr. Showe: It would be the property of the CDD.

Mr. Dale: It would be part of Jim's compensation package, just like any equipment that the CDD owned.

On MOTION by Mr. Rysztocki seconded by Ms. Yelvington with all in favor the purchase of a 2024 Chevy truck vehicle for use as the District sees fit in the amount of \$35,000 was approved.

Mr. Showe: You guys can have the discussion as you as you see fit.

Mr. Dale: Well, our salary negotiation is next month. Right?

Mr. Showe: Yes.

Mr. Dale: I know the timing was just a little off with everything, but actually this now gives us time for you to get all of the results of how people feel he's doing and then tie that into...

Ms. DeVries: The compensation discussion.

Mr. Dale: Yes.

Ms. DeVries: Okay. I think that's correct.

Mr. Macheras: Does that mean once this comes to fruition, we're going to get rid of one of those trucks, possibly?

Mr. Moller: There's no need to get rid of the other one until it truly dies.

Mr. Macheras: Okay.

Mr. Moller: On the market, it's not worth anything.

Mr. Macheras: Right.

Ms. DeVries: Okay.

Mr. Showe: So, in the meantime, obviously, if you want to consider any kind of policy, Jim has an agreement, in a different form, which I think is actually really good, too.

Mr. Dale: Jason, is there any approval? I know we have to make it out to the estate of the person that passed away.

Mr. Showe: Well, I think Jim can just reach out to him.

Ms. Yelvington: One other question, Jason. Are we going to purchase insurance?

Mr. Showe: As soon as we get the vehicle and VIN number, we give it to our insurance company and it gets added on as a vehicle.

Ms. Yelvington: Does it have to have any kind of special coverage as a commercial owned vehicle?

Mr. Showe: It's just a vehicle that we cover.

Ms. Yelvington: Okay.

Ms. DeVries: Jason, can we have the other copies for the next meeting or for the workshop?

Mr. Showe: Absolutely. I'll scan them all in. If you email it to me, we'll email them both out and you guys can edit them to your heart's content.

Ms. Yelvington: Okay.

Mr. Showe: A lot of the vehicle policies out there were for police operations.

Ms. Yelvington: What did we use when we did this before?

Mr. Showe: We've never had a vehicle used policy before. So, the vehicles are just used as you're here at work, as part of your job duties.

Ms. Yelvington: I see.

Mr. Showe: It is similar to using lawn cutting equipment or any of the other equipment. You're just using equipment at work and then going home.

Ms. Yelvington: Should I see what I have?

Mr. Showe: Yeah, absolutely.

Ms. DeVries: Can you also just make sure that we research the tax?

Mr. Showe: I got it.

Ms. DeVries: Okay. Thank you.

SIXTH ORDER OF BUSINESS

Old Business

A. Action Items List

Mr. Showe: We have the same Action Items list. I have not heard anything back from the Viera East Golf District Association. So, I'm just leaving it on the Action Items List.

Ms. DeVries: They did have a meeting on Tuesday and it was not on the agenda. I had to leave early, but as far as I know it was not discussed.

Mr. Showe: Jim and Michelle are still working on the park improvements. I know Jim's still waiting on getting some quotes on the concrete.

Mr. Moller: Yeah. I spoke to the guy yesterday from 365 Asphalt. They have been very busy, but he will get me an estimate next week.

Mr. Showe: That's all I have.

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: I will start with the CDD. The fountains are up and running. I noticed that the light wasn't on, I went out to it and found that someone had turned the breaker off. I wasn't able to get there last night, but he's going to put the lock on it tomorrow, to make sure everything's good to go. So far we've had a cut power or a power wire for the light and the breaker has been turned off.

Ms. Yelvington: Somebody is not happy.

Mr. Moller: Yeah. The lights shine straight up, but it really shouldn't.

Mr. Dale: Where was the cut? Was it in the water?

Mr. Moller: It was somewhere around the water line. Yeah, because it comes up through the water and then there's a conduit coming out of the bank and it gets into the conduit. The conduit runs almost all the way through a waterline.

Mr. Dale: Should we set up something on our trail?

Mr. Moller: I thought about it.

Mr. Showe: I think if it happens again, we can do something.

Mr. Moller: I'm just worried about having a trail that runs into someone's backyard.

Mr. Dale: But it's pointed towards our property.

Mr. Moller: Yeah, it's on our property.

Mr. Dale: It's on our property.

Mr. Moller: If anything happens again, we'll definitely look at it. Other than that, the fire lines are done. They finished about a week or two early. Tom's just finishing up some little touch up areas, but for the most part all of the fire lines have been completed. The lake bank restorations were finished. Ed and I are going to start working on next year's schedule. The only thing at Woodside Park was the water fountain. The buttons were broken and we just bought a replacement for that. I talked about the one umbrella pole that was rusted, the ADA swing latch, that's been fixed. We talked about the asphalt quote. Right now, we're in scrub jay nesting season, so all of our heavy equipment usage has ceased out in the scrub jay areas. Pretty much the only thing they're doing right now, is just walking through and just treating exotics. They're also treating exotics in the conservation areas by hand. Just a little word of note, as we are in our Florida drought season, as we have no rain and our retention ponds aren't being turned over with

freshwater. As we're warming up, we're going to start experiencing algae growth. It happens every year. I just touched base with ECOR. They're aware of it and are going to treat according to the labels. They can only treat so much per pond.

Mr. Showe: If you get questions, what that typically means, they have to wait 14 days by law. We have to let them do the treatment and then come back, because they can't do it any quicker than that. We just let folks know that when they call in. So, if you get questions about it for any reason, ECOR is probably the most responsive of the lake companies that we've ever used. They're going to stay on it as aggressively as they can.

Mr. Moller: Golf course maintenance, it is pretty much business as usual for those guys. We're still composting tees and sandy areas, to try to build the organics in the soil. The only other thing is, which I talked about at the workshop, we're raising the cart path. There was a \$2,000 difference between the two. I recommended staying with Landirr, as their quoted price was \$48,540, to raise the cart path by the 16th green, where it's low and holds water behind the 17th tee, where actually that entire cart path will go underwater for an extended period of time. That doesn't allow us to keep the back nine open, but it allows us to open up the golf course during heavy rain times.

Ms. DeVries: Do we need a motion?

Mr. Moller: I think so, because of the cost.

Ms. Yelvington: Was Landirr the higher or lower bidder?

Mr. Moller: They were the higher.

Ms. DeVries: \$2,000 higher.

Mr. Moller: But I know their quality of work. They specialize in golf courses. The other one was just a concrete company.

Ms. Yelvington: Okay.

Mr. Dale: We have a proven quantity.

Ms. DeVries: Correct, if it's not that big of a difference.

Mr. Moller: Right.

Mr. Showe: They're also the ones that did the irrigation system, as well as the putting green. They have done excellent work.

Ms. Yelvington: Yeah.

Ms. DeVries: Okay, so my question on this one, do we pay for it out of reserves or is it something that we budgeted for this year?

Mr. Dale: It would come out of reserves.

Ms. DeVries: Okay. Is there any discussion on that?

Mr. Dale: I'll make the motion to approve it.

Mr. Dale MOVED to approve the proposal with Landirr to raise the cart path by the 16th green in the amount of \$48,540 and Mr. Macheras seconded the motion.

Ms. DeVries: Is there any discussion in that? Do we need a separate motion to take it out of reserves?

Mr. Showe: No. That's where these types of capital things come out of. That's fine. As long as it's understood that there is no objection.

Ms. DeVries: Is there any further discussion? Hearing none,

On VOICE VOTE with all in favor the proposal with Landirr to raise the cart path by the 16th green in the amount of \$48,540 was approved.

Mr. Moller: I will get with Landirr and schedule it. Depending on their schedule, I want to coordinate it with when the golf course is closed for aerification this Summer, whether that be June, July or August. Financials, as of yesterday, for March round revenue, we're sitting at \$239,000. Last year's March total, was \$257,000. So as of yesterday, we were \$23,000 ahead of last March in round revenue. I'm figuring we should finish around \$287,000. The best month ever for round revenue, was \$259,000, which was last month. Food and beverage revenue as of yesterday, was sitting at \$77,000. Last March, the total was \$86,000. So right now, we're \$6,000 ahead of last March and I think we should finish around \$94,000. The best month the restaurant ever had was \$86,000. On Tuesday we had our onboarding meeting for the new POS system. We got to meet our onboarding specialist for the golf side. Next Monday, hopefully they get back to us and we'll have one for food and beverage. Jen, Lacey and I met via zoom for our onboarding call. They already started purchasing the hardware. By us paying the fee in one annual installment, we received an \$8,000 hardware credit. So, basically we're not paying anything out

of our pocket. They only offered the iPad 10 since it's an iOS-based system. I wanted iPad minis for the restaurant, but they are deferring our payments until September. It is about \$1,800 for the iPad. They just figured three months of payments. Our first payment won't be until September. They worked with us very well. The PGA Junior League starts on April 1st. We have Rob Williams Elementary coming back on April 29th for a field trip. We had some requests from some of the golfers to switch to an electric golf cart. Many golf courses are switching to it. Our rules stated that the golf course was electric cart only. I think we've updated a lot of some of our other policies. Many of the new gas-powered vehicles with the electronic fuel injections, are pretty quiet. I was going to recommend that we change our policy to allow gas powered golf carts, 2016 or newer. I know Yamaha has what they call the, "*Drive² QuieTech*". EasyGo has the EX1 and Club bar has the onboard one. All of them are electronic and fuel injected. The noise decibels are a lot lower than they were years ago. Like I said, a lot of golf courses are allowing gas powered golf cars.

Mr. Dale: The cart that you use, the large one that the District purchased, is that gas or electric?

Mr. Moller: It's gas.

Mr. Dale: Are many of the maintenance parts, gas or electric?

Mr. Moller: They're all gas except for one.

Mr. Dale: So, in other words they are not inordinately electric.

Mr. Moller: Correct. They are all quiet and electronic fuel injected.

Mr. Dale: Alright. I will make a motion, as this was something that we discussed in the first two years of the Board change. I thought it made sense then and I think it makes sense now.

Mr. Dale MOVED to allow gas-powered carts after 2016 on the golf course and Mr. Macheras seconded the motion.

Mr. Macheras: The only question I have though is, with these parameters that we're looking to set, how are we going to monitor that, just out of curiosity?

Mr. Moller: When they get their trail fee, we can do an inspection of the vehicle. They would give us their insurance card in order to use the gas-powered cart.

Mr. Dale: What if you strike it and start getting complaints on exceptionally noisy vehicles?

Mr. Moller: We have actually turned away quite a few carts, because of the aggressiveness of their tires.

Mr. Rysztogi: Alright. That's all I have.

Mr. Moller: Well, the size not so much. It's the deepness of the thread.

Mr. Dale: Right.

Ms. DeVries: Is there any further discussion? Hearing none,

On VOICE VOTE with all in favor allowing gas-powered carts after 2016 on all golf cart paths was approved.
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Mr. Moller: Other than that, I'll finish with the restaurant. Currently we're seeking another part time cook and another server. With the transition period, we've had some guys going over overtime and we're honestly looking at the last payroll run. We're still way under what we used to be, even with the overtime. But it was expected with the change and trying to condense hours and things like that. So yeah, they're actively looking for a part-time cook and extra server. Pete's done some touch up stuff, inside with painting and putting a chair rail along where the booths are on that back wall, that's gotten beat up by the tables. Monday he scheduled the pressure wash of the patio deck. We will pressure wash all of the outdoor furniture and stuff like that.

Mr. Dale: I noticed a few loose arms. Could he go through and check all the screws and everything?

Mr. Moller: Restaurant facilities, we're on a four-month schedule with Ramage to pump out our little catch trap. They will be here tomorrow to pump us out. Our Food and Beverage Manager, Ms. Jennifer Worchel, has been doing cost comparisons with some of our vendors. In the past, we were basically just using the bulk of our stuff with one vendor and she discovered that we're paying three to four times of what other vendors offer. For example, with chicken wings, we've been paying \$114 for a case of chicken wings and that same case is \$40.

Mr. Dale: Is it the same product?

Mr. Moller: It is exactly the same. For a case of limes, we're paying \$77. A case of limes for the same quantity was \$17.

Ms. DeVries: Kudos to Ms. Jennifer Worchel.

Mr. Macheras: Wow.

Ms. DeVries: We were wondering why the food cost was so high.

Mr. Moller: Yeah. There are other things too, but that was just two examples that really stood out to me.

Mr. Macheras: Is that a pretty transparent move? We don't have to go through any kind of vendor approval? We can just call them up?

Mr. Moller: Oh, no. This was a prior vendor.

Ms. DeVries: Some prices are better from one vendor than another.

Mr. Macheras: I just didn't know if it was somebody that we already used.

Mr. Moller: There are three big vendors.

Mr. Dale: Are we certain that's all it was, that the price from this one vendor was high? I don't want to talk nefarious, but...

Mr. Macheras: Well, it sounds like what you said, there were some others that didn't come by for whatever reason that I don't care to know, but now they're coming by.

Mr. Moller: Yeah.

Mr. Macheras: Okay.

Mr. Moller: Our big three is Cisco, Chaney Brothers, and US Foods.

Mr. Macheras: I'm just curious, who was the cheaper one?

Mr. Moller: We were getting everything through Cheney Brothers and this was Cisco.

Mr. Dale: Wow.

Ms. DeVries: It pays to compare and shop.

Mr. Macheras: It sure does.

Mr. Dale: The prices you're talking about now, are literally the prices that we had essentially pre-Covid, when we made the shift with Jeff, when we were in the high \$30 range for a case of chicken wings. That is the thing that we brought up continuously, that the food costs have tripled. That is just a stunning excellent catch by Jennifer and validates the decision that you made last month or whenever it was. For that much price disparity on a staple item that we sell, I'm just dumbfounded by that.

Ms. DeVries: Please give Jennifer our kudos.

Mr. Dale: I will.

Mr. Moller: Last thing for the restaurant, Jennifer had a great meeting with the Viera East Men's Association (VEMA). VEMA will be returning every Thursday to the Hook & Eagle.

Mr. Moller: They're not looking for much. I think they're just going to have club sandwiches, chicken salad, tuna salad.

Mr. Dale: Whatever it is and we still make money.

Mr. Moller: Draft specials.

Mr. Macheras: Good.

Mr. Moller: I told Jennifer, if there's something in the back that we're sitting on, that we need to get rid of, Kyrie can run special for VEMA that day. There is also a VEMA Thursday.

Mr. Dale: I do want to add exceptional kudos to Kyrie and Khalil. We were at Wing Night last night and you could tell that Khalil was cooking, because everything was fried to perfection. They're doing a bang out job.

Mr. Moller: Yeah.

Mr. Showe: Good.

Mr. Moller: That's pretty much all I have.

Mr. Macheras: I have a question and maybe Michelle will pipe in too. I'm just curious, with all of the marketing that we do, etc., it's phenomenal when you're talking about the sales, with both the golf operations and restaurant. Also, it's ironic that we beat the previous record, which was last month. Do we track, when people go shopping and enter their zip code and stuff like that? I'm just wondering, is it word of mouth? I'm just curious if we know why. I don't know if it's just conversations that your people have with them. Because it's just something that all of a sudden there's this big burst and I'm just kind of curious what's going on. Everybody's taking up golf all of a sudden and coming to the restaurant.

Mr. Moller: It seems to be a combination of everything. We have Brevard County residents that visit us all the time. At the same time, we have people from Canada that are visiting and dads that have kids playing at the USSSA, that play a round of golf. It's a combination of everything.

Mr. Macheras: Okay. I was just curious, because it's not like you broke a record from four years ago. We broke the record from last month. I didn't think about the USSSA, with all of those kids this Summer.

Mr. Moller: It's per round.

Mr. Macheras: Pretty much.

Mr. Moller: We had some parties the other week.

Mr. Dale: Wow.

Mr. Moller: We had a big tournament over there.

Mr. Dale: It's not just the kids either. The softball guys come in and spend a lot of money.

Mr. Macheras: Yeah. Exactly.

Ms. Yelvington: I drive past Turtle Creek Golf course every day on the way to my office and their golf course looks terrible. You can tell that they are just not maintaining the grass very well at all anymore. They've just kind of thrown in the towel, I think. Ours looks beautiful as you drive by.

Mr. Moller: I want to go back and add to my reasoning why we're so busy. Honestly, kudos to Wes and the maintenance team.

Mr. Macheras: Yeah.

Mr. Moller: The golf course is phenomenal. We're getting \$225 to \$250 plus rounds per day every day. It's not like we get a reprieve on a Tuesday, where we do \$206 per round. So, the golf course is getting beat up and it's still in great shape.

Mr. Macheras: Well, I think at the end of the day, we've heard all kinds of discussions. If you put a quality facility out there for that price, people are going to come, versus some of the things you read in Orlando, where they get \$150. Well, that's because it's Orlando. I looked at some of those \$150 golf courses. They're not \$150 courses. They're just in Orlando. So, I think when you give that presentation and I've been there before and heard people talk about some other places that they have been in the county, but how much different are they? Because again, with the rates that a few of us charge, we have to provide that and we are and that's kudos to the entire staff. It's much appreciated.

Mr. Dale: Are you done with the Restaurant Report?

Mr. Moller: Yes.

Mr. Dale: Not to the penny, just roughly, what was the net profit of the restaurant for last month?

Mr. Moller: It was \$9,300.

Mr. Dale: \$9,300. Okay. This month, I won't hold you to anything like that, but what I am going to ask, is do you think that we will make a profit this month?

Mr. Moller: Yes, with the trending expenses last month and change in staffing, I think we should keep our expenses fairly low and manageable, but we won't reap the rewards of these pricing change changes until probably April.

Mr. Dale: Understandable.

Mr. Moller: Then yes, with the extra revenue this month, I think we should be about the same as February.

Mr. Dale: Okay. So that would in essence, wipe away the deficit balance.

Mr. Moller: Yeah. If we match what we did in February, I think we'll still be about \$2,000 in the red.

Mr. Dale: Then going forward, you have addressed the issue of our cost of goods sold and our labor costs. The expectation and the hope is that as we head into the coming months, we're probably going to turn a profit.

Mr. Moller: I know where you're fishing. I am anticipating a net profit of \$20,000 for the restaurant, by the end of this year, if we can do what we did last Summer with what we got right.

Mr. Dale: If we just kept it the same, yes, we would make a profit this year.

Mr. Moller: Yes.

Mr. Dale: That's the way I'll phrase it.

Ms. DeVries: That's the last piece of the puzzle.

Mr. Macheras: Hats off to Jennifer. So, what is the process, because we have two lumberjack guys; one guy giving it away, so you can buy this. Is she going to look to try to do every couple months, just to keep everybody on the up and up, with the best price on these items? Does she have three vendors coming in every month?

Mr. Moller: Yeah. It's pretty much the same as what I would do with my chemical companies.

Mr. Macheras: Okay.

Mr. Moller: They would come in and try to sell me XYZ Chemical, which I know three or four guys who carried it. Some of them listed the agency price, but some can nickel and dime things like that. So, it's just her meeting with the guys and girls and keeping them honest by asking, "*What is your price of chicken this month?*"

Mr. Macheras: Right. Okay. Good. That's all I had.

Mr. Dale: Jim, kudos to Jennifer, but it's also kudos to you, because we've been beating you up for a while now on what we viewed as the last piece of the puzzle, as Jen so succinctly put it. We appreciate you staying on it and good work.

Ms. DeVries: Alright.

B. District Manager's Report

Mr. Showe: I just wanted to let you guys know, we are watching the Legislative Session in Tallahassee. The biggest thing that we're seeing right now, that would have the biggest impact on CDDs, is a Bill moving forward raising our sovereign immunity from \$200,000 to \$1 million, which obviously will have an impact on your insurance rates, should that go through. So, we're keeping an eye on that as well as some other legislation, but those don't seem to have as big of an impact.

Mr. Macheras: Is that a lawsuit?

Mr. Showe: Sovereign immunity means that as a CDD, we're protected and we can only be sued for up to \$200,000. The Bill would increase that to \$1 million.

Mr. Dale: Do you know the rationale behind that?

Mr. Showe: They passed the Bill and it's moving through. I don't know.

Mr. Macheras: Somebody lost a lawsuit.

Mr. Dale: That is my guess. A developer lost a lawsuit.

Mr. Macheras: Wow.

Mr. Showe: Most of our Districts get regular updates from their attorneys, but to save costs, we don't do that here. We keep an eye on it. Again, it affects all of our CDDs, so that's something we're watching. But certainly, if that Bill moves forward, you can expect some increases in your insurance.

Mr. Dale: Of all the changes I would like to see with CDDs, that's not one of them.

Mr. Showe: I figure I'd get the bad news out of the way.

Mr. Macheras: Oh, yeah, thanks.

Mr. Showe: Call Tallahassee and let them know.

Ms. DeVries: Yeah. Alright. Thank you, Jason.

Mr. Showe: Absolutely.

C. Lifestyle/Marketing Report

Ms. DeVries: Michelle, Lifestyle/Marketing Report.

Ms. Webb: I don't have a lot other than what we always do. I did add Lacey to a couple of our things, as she and Jennifer, are going to start having new specials that they're going to advertise. She can jump on Facebook and throw them up there. Lacey has been helping her with those quick things during the day. So, we're kind of adding that prompt, to get a faster response, because if they send them to me and I'm in a meeting, they can handle it right away. Lacey can help her make them in Canva. We're training her to use Canva. So, we have that going on. *Music On The Patio* was good. I wasn't sure how Sarah was doing, but I heard she did well. I can't see the numbers on *Toast*, but maybe with this new system, I'll be able to rank performance, in order to know what performers to have keep coming and what performers not to have again. So, we'll start working on that too. Jim and I talked the other day about making a program where they come and always get \$1 per purchase.

Mr. Moller: A Loyalty Program?

Ms. Webb: Loyalty Program. Thank you.

Ms. Webb: Sorry. I took a muscle relaxer. I injured myself this last weekend. I tried to go all day without taking it at work so I could drive home. Anyway, a Loyalty Program, which I think will help a lot of our people to keep coming in, if they know that every time they eat there they're going to get something, which we've talked about a long time. I think this new program, is going to be a nice asset to us, because once we get this going, it might be a good thing for the Summer, because the people here now, are all starting to go home in April.

Ms. Yelvington: Yeah.

Ms. Webb: So, by June 1st, hopefully we'll have the Loyalty Program set up and it can be our big Summer push. Maybe we'll give extra points for the Summer through October or something, just to get it going. I know somebody said don't go big first, but maybe they get more points this Summer. So, that's one of the things we are going to focus on. I actually changed out a couple of items on what she sent me. She and I have been talking back and forth regarding the musical instruments. He didn't have many left in stock. I didn't know how long to take us to buy them, so, we shipped out a couple things and then she's going to revise some things, once I have a good idea of what they would cost and what we're going to switch out. Hopefully we'll get *Music in the Park* going, have a little musical area and also do a campaign for people to buy

options for a memorial type of thing. So that's what I've been focusing more on. Bingo was last night.

Ms. Yelvington: It was great.

Ms. Webb: I didn't get there until late, because I had to work late. Unfortunately, we're doing transitions to kindergarten.

Ms. Yelvington: Well, the clocks moving forward an hour, were not part of my original plan. So that kind of derailed the plan to glow in the dark a little bit. But I mean, for an evening of Bingo, the charity raised about \$1,800. So, it was valuable. They were very grateful to be able to host it there. It was fun.

Ms. Webb: We had a lot of people ask me to bring casino back. That was a lot of work. It's a possibility, but I don't know. I haven't decided on that one. But it was a fun night when we did do it.

Mr. Dale: Find the right charity.

Ms. Webb: We need to find the right charity. So, I haven't made that decision yet. We need to get through our season first, because right now it's really busy, to do stuff like that.

Ms. DeVries: Summer is a good time to do that.

Ms. Webb: Summer is a good time. It gets a little warm out there, but if we're going to talk about all of the different things we do out there, if we get some big fans to keep the air moving, it wouldn't be that bad. Because we had them all the way down that the main recreation area. So, I would like to start doing a couple more things at the park. We're trying to do those type of things. I know we're a little ways before we get any type of electric up there. Right?

Mr. Dale: Yes, we're waiting on a code change by the county, but then once that goes through...

Ms. Webb: Yeah. I do have a couple of little, bigger bands that said they do a really great deal if we did something like *Music At The Park*. But the problem is with their speakers and amplifiers. I know we did have them there for Jill's Scarecrow event and we could do that again. I'm still trying to figure all of that out. I'm also applying for an event license for my business. So, if we did have an event out there, we wanted to have beer and wine for sale down there. We could actually do it, because we can't do it off the premises of Hook & Eagle, as my beer and wine license would not allow us to for an event. But there is mobile wine. So, we could do something like that as well.

Mr. Dale: I want to talk about liability.

Ms. Webb: There is only liability if we do a full bar. We're not going to go crazy.

Mr. Dale: Right.

Ms. Webb: I'm going to do the sip and stroll again for Mother's Day for the Farmers Market in May, right before Mother's Day. We did it with the mocktails and people seemed to really like them. So, Jennifer said we can probably do that again. I bought some little cards for Hook & Eagle to put out back at the stadium again, because one of our current customers at the Hook & Eagle, love telling people all about us. So, I want to make sure she always keeps having those cards. So that's where we are.

Ms. DeVries: Okay. Thank you, Michelle.

Mr. Dale: Can I just add one quick last thing? When you guys are looking at the Loyalty Program, my only additional request would be that the points have an expiration date, sort of like airline miles, where if you don't use it for two years, you lose it. I would recommend looking at that; however, you want to design it.

Mr. Moller: We haven't dived into the module yet. We just looked at it from the 10,000-foot view. I just know there's two separate parts to it. There's how do they earn it and then how they redeem it.

Mr. Dale: Correct.

Mr. Moller: I don't know the expiration dates and stuff like that yet.

Mr. Dale: Right. Our CPA would know better, but that's all stuff that we have to maintain on our books.

Ms. Yelvington: Yeah, I mean I feel like if it's points and it's not dollars...

Mr. Showe: Yeah, I mean, I guess it's kind of how it's worded. Gift cards, you have to kind of maintain forever.

Ms. Yelvington: Right.

Mr. Dale: That's my point.

Mr. Showe: I don't know how that would translate to dollars.

Mr. Macheras: Right, if you're going to lose 500 points by Friday.

Mr. Moller: If they don't cash them in, they're worthless.

Mr. Showe: Eventually that becomes a liability, right?

Mr. Moller: Right.

Ms. Webb: If we do it per dollar, let's say, if they spend \$10, they get one point. Right? Then they need to get 200 points, to get \$20 worth.

Ms. Yelvington: Right, but it's like the points at Starbucks that don't expire. They give you stars and then you can cash them in. 200 stars buys you a free coffee and 400 stars buys you a sandwich or something.

Mr. Showe: I think we could treat it like a coupon.

Ms. Yelvington: I think that's the best way to do it.

Ms. Webb: We could do, for 200 points, they could get a T-shirt from Hook & Eagle or 400 points, they get a shirt from whatever we're trying to get rid of.

Mr. Dale: Wow, that's quite the sales pitch.

Ms. Webb: That's not how I would put it.

Mr. Dale: When you put it that way, I want one.

Ms. Webb: We just don't want them saving up 250 points for a season pass. We don't want them doing that.

Mr. Dale: No.

Ms. Yelvington: That's going to have a dollar value assigned to it, like a coupon that's worth up to X amount.

Mr. Dale: Yeah.

Mr. Moller: There are so many ways that we can do it. We can do it to where if you accumulate so many points, you get a free appetizer or nine holes of golf or if you accumulate X amount of points, you get \$10 off.

Ms. Yelvington: Right.

Mr. Moller: They could use it for golf or use it for the restaurant

Mr. Dale: Right.

Mr. Moller: I think that's the easiest way.

Mr. Dale: Right. Again, I know you're going to do this, but just for the record, we're going to be looking at a profit margin on the items, because the profit margin on a \$6.49 hamburger on Hamburger Night, is like that much and to be giving away a bunch of points on something like that versus us selling a soda.

Ms. Yelvington: It should just be based on the dollars spent on their bill, so they get so many points per dollar.

Mr. Dale: Well, that's point. Because there's not as much profit in a lot of the food sales. So, do they get as many points?

Mr. Moller: We get it. If you go to 99 cent Wing Night, you're only spending X amount of dollars. So, you're not getting points for items. You're just getting points for dollars spent.

Ms. Webb: Right.

Mr. Dale: No, I did say we shouldn't use it on that. What I'm saying is, if there's only 50 cents of profit on a \$10 item, but yet we're giving 10% back a dollar, we've just lost money on that item.

Ms. Yelvington: I don't think it will work that way, though.

Ms. Webb: We're giving points back.

Mr. Dale: No, I understand the points, but the points represent essentially, like Jason was saying, it's a coupon of 5% to 10% of whatever the total cost of the item was. So, in other words, if there's only 50 cents of profit on a \$10 item and you're giving them 10% off, you just lost 50 cents on that item.

Mr. Moller: We can probably do to where you gain more points for around the golf purchase.

Mr. Dale: That's what I'm saying. The things that have the profit margin on them, that's where you want to focus. I don't want to get into the weeds on how to do it or anything like that. All I'm saying is let's just be mindful of what our profit margin is on each item.

Mr. Moller: I understand what you're saying.

Mr. Dale: Something like that, because some stuff doesn't have a whole lot of profit margin.

Ms. Yelvington: If we do that, then like on slower days, you could have double points on Wednesdays and it will bring people in. So, that's great.

Ms. Webb: Yeah. Wherever we want to do, such as they would receive so much of a percentage off, if they sign up.

Mr. Moller: Yeah. The two times that no one sells, they can get extra points for it.

Mr. Dale: Because what this ultimately is going to wind up doing, is it's going to take 5% to 10% off our bottom line, because they're going to redeem it for whatever item, such as food or apparel.

Ms. Yelvington: But it may not if we bring in new traffic or more traffic.

Mr. Showe: You need to do the math, to make sure you're bringing in more than you're giving out.

Mr. Dale: That's what I'm saying.

Ms. Webb: The nice thing about the new program and everybody being trained on it, the one thing that could be really effective and helpful, is what we did for Golf Now, which was hard because when I was working part-time, Chris would have open holes of golf. You could go in and he would mark them down and send out an email launch saying, *"Hey, we have these 10 holes for \$15, come out and play nine rounds."* People will sign up and say, *"Oh, I can go to the golf course right now. I'm going to sign up and then I'm going to show up."* But we never did that, because it wasn't busy. That's one of the things that Lacey could definitely help with. With her and David in the office, when they do have the open holes, that's something that they can be marketing. I also want to do email chains. We used to do it with Golf Now, but I really didn't get into it with this one. Email chains show what is coming up once a month. They do the chains of everything that's coming, all of the music. You can just send out an email once a month at the beginning of the month, to all the golfers on our email list. That was helpful because then we had everything listed that we're going to do. So having those earlier like month ahead marketing meetings, would help by having set programs, because then we have a core of people that go, *"Okay, we're going to make sure we get this out by this time."* It's going to help with that advertising in-house to drive up sales.

Mr. Dale: The best example that I can think of was two years ago with the pro shop. We had \$50,000 less revenue by our former pro, because he was great at generating revenue, but what he didn't understand was the concept of profit. That is why we only made \$3,000 in that pro shop that year, whereas pretty much every other year, we make \$55,000 plus. He cost us \$50,000, because he was just discounting the heck out of everything. That's where I'm going with it. That's the best graphic representation that I can think of, to explain what I'm talking about.

Ms. Webb: With Direct DG graphics, I sent them the V, turned around with one of those pointer type of thing and said, *"Hey, this is our logo now. We're looking at updating it, to make it more modern, make it look like it's the east,"* give them an image of similarities. It's about \$300 for a couple concepts that they'll present. Then if we want more, of course the price keeps going up, but if they do create it and we like it and they go with it, they'll vector it, which means we'll be able to have a vector copy for all of our apparel. So, I don't know if you want to see what

I sent them. It's probably easier on my phone. I'll just pass my phone around to you guys. I kind of took what we talked about and turned it into...

Mr. Dale: It is cobalt blue.

Mr. Moller: Can we change it to orange and yellow.

Ms. Webb: Yeah. One side is going to be orange and one side is going to be blue. I hear you.

Mr. Dale: I think we should go with orange and blue.

Ms. Webb: It is nice and simple.

Ms. Webb: But the little thing going that way, they're going to try to make it like a compass. So, I did that.

Mr. Dale: I think that's smart. That is going to be just as effective as a Nike swoosh. It's powerful.

Ms. Yelvington: It is classy. Jennifer gets credit for the compass pointing east. That was genius.

Mr. Moller: We need to finalize this by August, before David's next pre-run for next year. Because after he puts his pre-orders in, it's going to have the old logo.

Mr. Dale: Got it.

Ms. Yelvington: Okay.

Ms. Webb: I should probably have it in another week and a half.

Ms. DeVries: Alright. Are there any comments or questions for Michelle?

Mr. Macheras: No.

Ms. DeVries: Alright. Thank you, Michelle.

EIGHTH ORDER OF BUSINESS

Treasurer's Report

A. Approval of Check Register

Ms. DeVries: Treasurer's Report.

Mr. Macheras: I have one question that was brought up earlier. There was a check for \$900,000 last week that was signed. Just explain that, in case residents see that, so they understand what that move was.

Mr. Showe: I'm trying to find it. I don't know that it hit this Check Register.

Ms. Yelvington: I didn't see it in this Check Register.

Mr. Showe: So, it's only either one of two things and that's what I'm trying to look at. The Board approved us setting up a State Board of Administration (SBA) account. There was one check that we sent to the SBA, which gets you a better interest rate than you're going to get in your checking account and it's fairly liquid. We can get it out within 24 hours, if something happens and we need it. I believe that's what it is, but I don't have the check to verify it. It's either that or the transfer for debt service. It's one of the two. But it looks like based on your funding, it was likely the transfer to the SBA. That will be in your run next month. So, we'll verify that. Other than that, we have the checks for the General Fund, Capital Reserve and Golf Course Funds for \$229,947.33 and would look for a motion to approve it.

On MOTION by Mr. Dale seconded by Mr. Macheras with all in favor the Check Register for February 21, 2025 through March 18, 2025 in the amount of \$229,947.33 was approved.

B. Balance Sheet and Income Statements

Mr. Showe: Behind that, is your Balance Sheet and Income Statement for February 28, 2025, which were included in your agenda package. No action is required by the Board. The District was in good shape in the General Fund. We are almost 100% collected on our assessments. We can certainly take any questions that you have on the financials.

Ms. DeVries: No questions on the financials? Okay.

NINTH ORDER OF BUSINESS

Supervisor’s Requests

Ms. DeVries: All right, moving into Supervisor’s Requests. Bill?

Mr. Macheras: The only thing that I wrote down in my agenda, was the second-grade field trip on April 29th. Is that in the morning?

Mr. Moller: Yes. They will be here around 10:00 a.m. It's basically when the buses get to Ralph Williams Elementary and get the kids over here. She said probably about 10:00 a.m.

Mr. Macheras: Okay. That's it.

Mr. DeVries: Ron?

Mr. Rysztogi: Yes. I had a number of residents in Hammock Trace, request that I bring this up at the meeting tonight, which I promised that I would. One of the persons that requested it, was actually here tonight. I passed out a colored map of what's owned by the CDD, of course,

which is in red. Hammock Trace residents are requesting, which I knew was going to happen, a water fountain in the center of their pond. The difference being with this one, they don't care if it's lighted or not lighted. That isn't a concern. They have access for electric from our pool, which if you look at the second page, you'll see the picture. I put two pictures together to get a section in order and you'll see where the swimming pool is to Hammock Trace. Mr. Tom Lukeren, one of our key people, has electric that the water fountain can tie into. So, electric will not be an issue. He is also one of the people requesting it. He says that everything would be taken care of, if that can be approved. It's visible from Murrell Road. Now, this was brought up to Jim. I think Tom asked a little while back and there was confusion, which is why I made the map, because VECA owns the first piece of water as you drive up Murrell Road on the left-hand side, which I marked on the map and the CDD owned the second side. So, you'll see the white square for VECA and the red square for the CDD. Of course, they are requesting the fountain where the red square is, right along Murrell Road. I said that I would bring it up, so I'm bringing it up. I gave you a map of where it's at and I have a list of people that are requesting this to be done. Like I said, one person showed up, which I thought that's what she was going to speak about.

Ms. Yelvington: How many people have contacted you about it?

Mr. Rysztogi: Well, so far I have Patrick, who's been here before, Mr. Lukeren. Ms. Jeanette Egerton, who was here tonight, Ms. Leslie McKee and me. So that's just what snowballed from Fawn Ridge. I am in favor of it, because it is visible and we have electric easily available. That's basically my whole presentation.

Ms. Yelvington: Thank you for the map. This makes it very helpful.

Mr. Moller: So, my question is, is the fountain for aesthetics or for pond health?

Mr. Rysztogi: Both. They were saying that they needed the water movement to prevent the stagnant area that gets along that edge there. They were hoping that the fountain would help alleviate the stagnant water. All of the residents' houses, the way that's developed, all back up to that body of water. There are 20 houses that back up to that body of water and it's visible from Murrell Road.

Mr. Moller: The reason why I asked that question, was if it was for pure aesthetics, then yes a fountain would help, but if it's for pond health, actually, subsurface bubblers do a much better job of turning the lake over than a fountain will. You're still oxygenating water. You're

still stirring up the water and actually going back to the sediment removal. By doing that, you increase the microbial activity in the lake, which actually will start to break down your sediment.

Ms. Yelvington: Aren't those expensive, though.

Mr. Moller: Yes, if you do the solar ones. But if we have an electrical hookup...

Mr. Showe: The problem with those, is you just see bubbles coming up.

Ms. Yelvington: Yeah, they just put those in behind where my office is, back by Turtle Creek.

Mr. Showe: We tend to concur with what Jim was saying. Your fountains are more of an aesthetic choice. They do help a little bit. They do shake the water on top, but they're not really designed for that purpose.

Mr. Rysztogi: If you ask one person, they're going to tell you that's the one reason. If you ask somebody else, they're going to tell you that it's the other. So, it depends on who you talk to.

Ms. DeVries: Can we get some cost on this request?

Mr. Dale: There are different fountain sizes.

Mr. Moller: That was the biggest fountain that we can get for that pond, because of the power source. I'm not an electrician, but there are so many phases.

Mr. Dale: Right.

Mr. Moller: So, we can only max out with so much horsepower. If there's more electric available, we can do bigger fountains.

Mr. Rysztogi: I believe that Mr. Tom Lukeren is very knowledgeable on the power source and he could answer that question.

Mr. Dale: Yeah, but what I'm asking is, we went with the big fountain for the big lake, because it's one of our largest lakes.

Mr. Moller: Well, we went for the biggest fountain that we can put into that lake. We can get much bigger fountains, but we would need more horsepower.

Mr. Dale: For the electric source. However, there are smaller ones that we're able to get.

Mr. Moller: Correct.

Ms. Yelvington: This is a smaller lake.

Mr. Dale: We're talking a much smaller body of water here.

Ms. Yelvington: Right.

Mr. Dale: So therefore, we're not talking the same expense.

Mr. Moller: I don't remember, but I want to say that the one we have now, is a five-horsepower pump. But yeah, you can.

Mr. Rysztogi: I knew this was not going to be easy.

Mr. Moller: I can get a hold of the guy.

Mr. Dale: Do you think we're talking below \$20,000?

Mr. Moller: I don't know if we're going to see that much savings, if we go with a 2.5 horsepower or 3 horsepower versus a 5 horsepower.

Mr. Showe: Yeah. It's not a one-to-one cut.

Ms. DeVries: Right. Are two bubblers less than the fountain?

Mr. Showe: Yeah.

Ms. DeVries: So, if we're trying to solve a problem...

Mr. Showe: My suggestion is that health is not a primary concern.

Mr. Macheras: That's correct.

Mr. Dale: Well, I do want to point out, that we have the Viera fountain right at the entrance of the community.

Mr. Macheras: Yeah. So, I will be the devil's advocate. As a resident, I'm assuming it's not a health issue or we would have heard of it a lot earlier than now. So, I'm just going to put that out there. From my understanding, way before I was on the Board, coming into our area of Fawn Ridge, nobody knows where this other fountain is. So, there was a reason for that. Out of the 84 lakes that we have, I don't know how many border Murrell Road. VECA has a huge fountain coming in from the south and a huge fountain from the east. So, I think fountain wise, we're pretty good. So, I'm going to assume that this is not a health issue. If it is, then I would say with 84 ponds, we need to test it, to see if there's a need for that, before we even start talking about money. If it's for aesthetics, I'm not in favor, because there was a specific reason that was put in there. We have a huge fountain right down the street and there was a reason for that. So, if there is a health issue, absolutely check with the residents. If somebody else wants to put in a bid, that's up to the four of you. I'm not in favor of aesthetics for those reasons. So, I'll just put that out there.

Ms. DeVries: The reason I'm asking, I have no idea. I can't remember what the fountain cost was. I have no idea what these things cost. I don't know what we're talking about.

Ms. Yelvington: \$30,000.

Mr. Showe: Just looking at the pool, I know there was electric there, but my guess is that there is a pump house on the other side of the pool, so you would have to connect that electric to there, which would require a lot of trenching, a lot of digging up. I think it's still a lot of work to get to there, if that's where I'm guessing the pumps and everything are.

Mr. Macheras: I would say count how many lakes are along Murrell Road and sit close to your phone.

Mr. Rysztogi: I did my part. I brought it up.

Mr. Macheras: You did a great job.

Ms. DeVries: You did it well. The map was perfect.

Mr. Dale: You're in a difficult position there, Ron and I recognize that.

Ms. DeVries: Alright.

Mr. Rysztogi: I see both sides of this.

Mr. Dale: I do agree.

Mr. Rysztogi: My feeling is, if you need turnout from Hammock Trace, to get this approved, I think it will happen, but that's my gut feeling, if you need faces to be here to look at you.

Ms. DeVries: It's not in the budget.

Ms. Yelvington: We considered it for three years for the other fountain. It was not a quick decision. Right?

Mr. Rysztogi: The only difference is, the cost would be less because of it not necessarily being lighted.

Ms. Yelvington: Right.

Mr. Rysztogi: As the other one was lighted. Probably the distance from the box to the fountain is way, way, way shorter and the accessibility to electric to me, seems obvious.

Mr. Dale: Have we had any fish kills there?

Mr. Moller: Not that I'm aware of.

Mr. Macheras: I would suggest giving the HOA the information and have them look into building a fountain, if it's that much of importance to them.

Mr. Rysztogi: Well, it's on CDD property.

Mr. Macheras: So, you would need our approval.

Mr. Showe: We could certainly give them an easement.

Mr. Dale: I would have no problem giving an easement on that.

Mr. Rysztogi: Okay.

Mr. Macheras: If they wanted that badly, we could do that, because it might be cheaper.

Mr. Dale: And if there are health considerations too, maybe we work with them on it. I don't know.

Ms. DeVries: The other thing that I would say, is it's not in the budget and maybe it's something that you bring up again at budget time. Every year, when we talk about budgets, we can throw it on the table with all the things that get thrown on the table with the budgets.

Mr. Dale: Because the other fountain, like Denise said, actually took four years for it to materialize.

Ms. Yelvington: It was a long time. It was long before my time.

Ms. Webb: With the Loyalty Program, should that become something on my Marketing budget?

Mr. Dale: We'll work that out.

Mr. Showe: With that level of detail, I'm not even sure how you would even know what the impact is. Consider it just like a coupon, like anything else and we'll track it. I think you track it that way through the system and then maybe we just write it in such a way, that we reserve the right to make changes to the program.

Ms. Webb: Right.

Mr. Showe: At any time.

Ms. Webb: Okay. I wouldn't know how.

Mr. Dale: Because otherwise you're talking about it becoming an asset or liability.

Ms. DeVries: Okay. Ron, anything else?

Mr. Rysztogi: No, that's all I have.

Ms. DeVries: Okay, Denise?

Ms. Yelvington: I have a request or a question about the patio. I went to *Music On The Patio* on Saturday and all of the tables in the shade were taken. I had my kids with me and they, of course, didn't want to sit in the sun. There was one table open and it was completely in the sun, so I was like, "*Don't we have umbrellas?*" I asked the servers and it turns out that we don't have umbrellas or an awning that can come down on the outside either. We have these great,

beautiful sunsets, but then it's really, really sunny. So, you can't possibly fill every table unless there was some way to add some shade, especially in the Summer.

Mr. Dale: That's why the weather shields that we purchased before, were a bad idea.

Ms. Yelvington: We need one of those awnings that can block some of the sun. It's a short time that you're trying to cover, but.

Ms. Webb: The type of weather shields we need, is more of a screen that blocks the sun.

Mr. Dale: Sort of like the ones that they have at Suntree.

Ms. Yelvington: Yeah. Our tables can't have umbrellas either.

Ms. Webb: Well, I could try to purchase a couple of table umbrellas that would do that.

Ms. Yelvington: That clip to the side.

Ms. Webb: Maybe clip to the side. We have one.

Mr. Dale: When it comes budget time, I'm probably going to make the recommendation. I don't know if anybody is going to agree with me or not, but the weather shields, in addition to them getting all gunky and everything, we've gotten a few years use out of them, but they are shrinking. They are much too heavy. I'm a strong guy, but I can't do it by myself.

Ms. Yelvington: Wow.

Mr. Moller: It took two guys to roll them up today.

Mr. Dale: It took two guys.

Ms. Yelvington: Wow.

Ms. Webb: And its ripped.

Mr. Dale: And they are ripped. They are poor quality.

Ms. Webb: We got them from some place out of Texas.

Mr. Dale: A former Board Member really pushed for those.

Ms. Yelvington: What is a better option?

Mr. Moller: If you go to Long Doggers or Beef 'O' Brady's...

Ms. Yelvington: Yeah.

Mr. Moller: Maybe something like that would be a better option. The ones at Long Doggers have electric motors. It's kind of a hybrid of what we have. The bottom half is kind of solid, so you can actually drop it a portion of the way to provide shade. Then if you have inclement weather, you can just drop it all the way down. It's plastic.

Mr. Dale: It secures at the bottom in the event of heavy winds.

Mr. Moller: It is on a sidetrack and just powers up and down.

Mr. Dale: Okay. But you know the winds that we get sometimes, I just don't want it flopping around.

Mr. Moller: They are the ones that are wind rated. The other ones that they have at Beef 'O' Bradys are all mesh.

Mr. Dale: Right.

Ms. Yelvington: Are there any plans to do anything with that back bar area that we're not using as a bar or are we just going to leave it there as a bar?

Mr. Dale: We do utilize it.

Ms. Yelvington: We do.

Mr. Dale: It was never designed for full time use. I know we've had one person in particular that used to pound on that, but when it was designed, it was thrown out by our contractor as a kind of a last-minute idea. He said, "*Hey, I could do this*" and the whole purpose of it was to be for special events. We've gone through this, at a bunch of Board meetings, where former Board Members have been like, "*That should be staffed all the time.*" Then we staffed it and ran studies and we lost a lot of money when we staffed it full-time, because people weren't going there or they were choosing one over the other. We serviced the patio, but did not staff the bar full-time for anything other than special events.

Ms. Yelvington: No, I know. I hear that. I think Michelle has done such a good job, like driving traffic there. For *Music On The Patio*, there were hardly any seats on Saturday. So, that's what I was getting at. How can we add seats? How can we add shade if you continue bringing people? Because those tables are lovely, but they don't sit that many at each table. So, we just might want to think about how we can improve that.

Mr. Dale: Well, we have talked about getting a few additional tables from our vendor that we could set out into the breezeway.

Ms. Webb: Right. Somehow one or two of our chairs disappeared a while ago.

Ms. Yelvington: How does that happen? Those are heavy.

Mr. Dale: They're beasts.

Ms. DeVries: Yeah, they are beasts.

Ms. Webb: We could do one more high top. Actually, we get some of the smaller tables in the back bar, because I know people would sit in a couple areas where you could put small tables with two people at them. People don't mind sitting back there.

Ms. Yelvington: Right, I know. That's what I was saying. If the bar wasn't being used, that would be great added seating back there.

Mr. Dale: Right.

Ms. Yelvington: Anyhow, I just wanted to bring up the umbrella issue for now. That was it for me.

Ms. Webb: So, Denise, I do have an umbrella that I did purchase that worked.

Ms. Yelvington: Yeah.

Ms. Webb: I could buy a couple of them.

Mr. Dale: Are they expensive?

Ms. Webb: They are \$15 each.

Ms. Yelvington: Oh, that's a no brainer.

Ms. Webb: I can attach it to the table and it could be tilted to where you need it. But it does not extend up.

Ms. Yelvington: I think they do make some, that you can bolt onto the table. I can then unscrew it and take it down.

Ms. Webb: I'll bring it back out again. Because I didn't know if they would work.

Mr. Moller: Did you say \$15 or \$150?

Mr. Dale: \$15.

Ms. DeVries: Okay, Rob?

Mr. Dale: I have nothing. I'm good. I love you people.

Ms. DeVries: Okay. I have a couple. When I was reading the Reserve Study, I noticed all of these items about the maintenance facilities of the golf course. I don't know about you guys, but I have never actually seen those. So, I don't know if any, if anyone else would be interested, but I am proposing a little field trip, if any of the rest of us want to see what those look like.

Mr. Moller: I have a six-seater and could take you down there.

Ms. DeVries: I don't know if you guys want to see them. This is a part of the facility that I've just never seen.

Ms. Yelvington: I've never seen it either.

Ms. DeVries: Are you guys interested?

Mr. Rysztogi: Yeah, I'd actually like someday to have an 18-hole tour.

Ms. Yelvington: Yeah, me too. I got a half tour.

Mr. Moller: So, are we just touring it or are we playing it?

Ms. Yelvington: We can't play it. I would be interested, but I couldn't do it right now.

Ms. DeVries: Okay.

Ms. Yelvington: I don't want you to hold you up, so you can do it.

Mr. Moller: It wouldn't be a good idea to do it at the same time anyway, but you know where I'm at.

Ms. DeVries: I'm kind of thinking this is a workshop thing.

Mr. Dale: I'm intimately familiar with it. You guys have at it.

Ms. DeVries: We could have a workshop and take a little field trip.

Mr. Macheras: Yeah.

Ms. DeVries: Just like we go to the restaurant. We're just going to go to the maintenance part of the golf course.

Mr. Showe: Well, we have to advertise that as a workshop.

Mr. Moller: I would just do individual tours.

Ms. DeVries: Alright.

Mr. Rysztogi: Because when you're talking about raising the cart path at hole number, so and so, I've never seen that. I'm just visualizing what you're talking about. If I actually took the tour, I would be more involved.

Mr. Moller: Like Universal Studios.

Ms. Yelvington: Yeah, we need the back lot tour.

Ms. DeVries: You have a golf cart limo that you can take. You can take a few people.

Ms. Yelvington: I reached out to him for a tour, but we got derailed by rain and I ended up receiving half a tour.

Ms. Webb: We could give a tour on *Sassy Saturday*.

Ms. DeVries: There's another idea. What I'd say, is if you want to tour the golf course, just ask Jim.

Mr. Moller: Stop on by.

Ms. DeVries: I propose that we check out the maintenance facility, but I guess I could just ask you and we'll go check it out sometime. I didn't know if we should do it as a group.

Mr. Dale: As a little extra, he might throw in a flow way trip tour, too.

Ms. DeVries: I saw the flow way tour.

Mr. Moller: Whenever you guys want to go.

Ms. DeVries: Okay. So, what do you guys think?

Mr. Rysztogi: I think it's a good idea.

Ms. Yelvington: I would love to do that. I just can't do it yet.

Ms. DeVries: Okay, I understand.

Mr. Dale: I'll come to the after party.

Ms. Webb: You all should see the District that you're supervising.

Ms. Yelvington: Yeah. I think that's important.

Ms. DeVries: Yes, I think it is important. We can do it after April 15th.

Ms. Yelvington: Yes. Are you still here?

Ms. DeVries: I'm here until April 29th.

Ms. Yelvington: Okay. So sometime between the 16th and the 29th, would be fine with me.

Ms. DeVries: I would have to look at the meeting dates.

Ms. Yelvington: Yeah and if it doesn't work, then just do it without me and I'll do it another time.

Ms. DeVries: You guys can do it without me. We'll figure it out. But just wanted to put that out there, because I think it would be good for all of us to see all of the facilities of the District.

Ms. Yelvington: Absolutely.

Ms. DeVries: I had never seen the maintenance facilities. I've seen the flow ways.

Mr. Moller: Like Ron said, if there's something that we bring up, like the greenside bunker project that we did, just come by my office and say, "*Hey, do you have time for a tour?*" Come on by and I'll take you out. I'll show you the bunkers, I'll show you the flow ways, I'll show you maintenance building, everything.

Ms. DeVries: Okay. I have a note. I think it's a rumor, but apparently Duran is going to be closing their golf course. They're going to first close their Par 3 and re-sod it and then they're going to close their entire golf course for a period of time next Summer.

Mr. Moller: This Summer, from what I understand, they are closing the driving range and the Par 3 course and next Summer, they will do the entire golf course.

Ms. DeVries: Okay. I just think that might be good for us.

Mr. Dale: A lot of the people that used to do it or would have done Turtle Creek, may have done the Par 3 and now both of those are going to be closed. So, we are right up there at the top of the list as the next affordable option.

Mr. Moller: It was the same thing when we did the irrigation. We only had one hole closed at a time, but some golfers don't want to do that. So, we lost the play that went to Duran that wanted to play the full 18.

Mr. Dale: Jim guaranteed us the best Summer we've ever had.

Mr. Showe: I heard it.

Mr. Dale: I couldn't believe you went out on a limb like that, but I'm going to listen to my manager.

Ms. Webb: If I have to, I will drive around with a little mister.

Ms. DeVries: I have one last question. Are we still trying to do specials in the restaurant?

Ms. Webb: We're getting ready to go back to them.

Ms. DeVries: Okay. Alright.

Ms. Webb: We just did some modifications.

Ms. DeVries: How did they do when we did Steak Night or Pork Chop Night or Meatloaf Night?

Ms. Webb: I don't know.

Mr. Moller: Financially, we did okay.

Ms. DeVries: Yeah.

Mr. Moller: I think the steaks, as far as feedback, did very well, but revenue-wise, it wasn't like, "*Oh my God.*"

Mr. Dale: I think the pork chops, we didn't do as well on, because they weren't efficiently used.

Ms. Yelvington: Who eats pork chops? I hate pork chops.

Ms. Webb: I will tell you, when I showed Jennifer a couple of things, like when we had the Bang Bang Shrimp or Bang Bang Chicken Sandwich, with this cucumber thing on the top, that looked good. She's very open to ideas, playing around with some things that the boys would be able to cook.

Mr. Dale: What do we have on the menu now that we didn't have?

Ms. Yelvington: I was happy last night to see, "*Strawberry Shortcake and Chocolate Cake*" written on the board.

Mr. Dale: We now have fried cheese sticks.

Ms. Webb: We're talking about offering nachos, not all the time, but at times, having a Tuesday Nacho Night, things like that. But it's something. She's open to doing something. We just talked about this at Bingo. I asked her if we were doing Wednesday specials and she said that they were. They just did a really good special for Wing Night. They were busy with that too. Because if you buy six, you get six bonus wings and a buy one, get one half price appetizer. So, that was really nice, along with the Whiskey Wednesday and the beer sales. So, we have a nice little thing now.

Mr. Dale: I'm very optimistic.

Ms. DeVries: I have an idea, only because I saw it today. Maybe we can have shrimp skewers with rice and vegetables.

Ms. Webb: She knows. That was the whole night of fried food that we just ate. It would be nice to have some grilled options and maybe some comfort food.

Mr. Dale: I will share with the Board Members, what I have been sharing with residents. Everybody comes up and gives us their ideas and everything. What I tell everybody is, go talk to Jennifer or go talk to Jim. They are the decision makers on what that menu looks like and the things that we want to be on it. If it makes sense, they are going to buy into a good idea, but if it doesn't make sense, then they will probably give you the reasoning as to why it does or doesn't. But I know as Board Members, we get bombarded with that stuff. Just send people over to Jim or Jennifer.

Mr. Rysztogi: I don't think the Board should decide what's on the menu.

Mr. Dale: No, that's exactly my point.

Ms. Webb: What she's trying to do too, is whenever they do a special, like we talked about, if we don't sell it, what can we use that product for, the rest of the week?

Ms. DeVries: Right.

Ms. Webb: When we ordered all of these pork chops and no one wanted them, I had to throw them away. That was the problem. So now, if we do a Bang Bang Chicken Sandwich and no one likes it, we can still use the chicken for something else.

Mr. Dale: Or steak, which you could make into steak bowls.

Ms. Webb: Right.

Mr. Dale: It has multiple uses.

Ms. Webb: It takes them a little bit longer to figure that out. So, we are talking about it.

Ms. DeVries: Okay, good. That's all I had. Does anybody have anything else? If not, I'll take a motion to adjourn.

TENTH ORDER OF BUSINESS

Adjournment

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION VI

SECTION A

Viera East CDD Action Items
4/24/2025

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
March 19, 2025 through April 17, 2025

Fund	Date	Check #'s	Amount
<i>General Fund</i>			
	3/20/25	5392-5393	\$ 43,564.61
	3/27/25	5394-5407	\$ 4,314.19
	4/3/25	5401 Voided	\$ (150.00)
	4/3/25	5408-5414	\$ 19,913.93
	4/10/25	5415-5416	\$ 706.44
	4/17/25	5417-5420	\$ 13,147.22
	<u>Sub-Total</u>		<u>\$ 81,496.39</u>
<i>Capital Reserve</i>			
	3/20/25	205	\$ 950,000.00
	3/31/25	206	\$ 35,000.00
	<u>Sub-Total</u>		<u>\$ 985,000.00</u>
<i>Golf Course</i>			
	3/20/25	32447-32466	\$ 376,430.40
	3/20/25	32463 Voided	\$ (389.95)
	3/27/25	32467-32475	\$ 4,001.33
	4/3/25	32476-32495	\$ 32,151.13
	4/10/25	32496-32510	\$ 9,744.94
	4/17/25	32511-32536	\$ 27,403.11
	<u>Sub-Total</u>		<u>\$ 449,340.96</u>
Total			\$ 1,515,837.35

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
3/20/25	00196	3/07/25	21WR0519 REPAIRS	202503	340	53800	46000		RING POWER CORPORATION	*	7,560.23	7,560.23	005392
3/20/25	00400	3/13/25	03202025 FY25 ASSESSMENTS	202503	300	20700	10100		VIERA EAST CDD - SERIES 2020	*	36,004.38	36,004.38	005393
3/27/25	00339	3/27/25	04122025 ENTERTAINMENT	202503	300	15500	10000		AMY ANDERSEN	*	225.00	225.00	005394
3/27/25	00034	3/11/25	112086 M 1705 CRANE CREEK BLVD	202503	340	53800	47300		CITY OF COCOA	*	223.26	223.26	005395
3/27/25	00195	3/28/25	7609242 PEST CONTROL	202503	320	53800	34100		ECOLAB PEST ELIMINATION DIV	*	454.88	454.88	005396
3/27/25	00169	3/24/25	P1967904 OIL FILTER	202503	340	53800	46000		FLORIDA COAST EQUIPMENT INC	*	311.05	311.05	005397
3/27/25	00330	3/27/25	04012025 ENTERTAINMENT04/01/2025	202503	300	15500	10000		HANS LAFLEUR	*	150.00	150.00	005398
3/27/25	00330	3/27/25	04152025 ENTERTAINMENT	202503	300	15500	10000		HANS LAFLEUR	*	150.00	150.00	005399
3/27/25	00340	3/27/25	04192025 ENTERTAINMENT	202503	300	15500	10000		JEN WORCHEL	*	200.00	200.00	005400
3/27/25	00338	3/27/25	04052025 ENTERTAINMENT	202503	300	15500	10000		JOE FINAZZO	*	150.00	150.00	005401
4/03/25	00338	3/27/25	04052025 ENTERTAINMENT	202503	300	15500	10000		JOE FINAZZO	V	150.00-	150.00-	005401
3/27/25	00292	3/27/25	04262025 ENTERTAINMENT	202503	300	15500	10000		LACEY CONNELLY	*	200.00	200.00	005402

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
3/27/25	00291	3/27/25	04042025	202503	300-15500	10000		ROCKSTAR KARAOKE ENTERTAINMENT LLC	*	350.00	350.00	005403
			ENTERTAINMENT4/4/25									
3/27/25	00291	3/27/25	04112025	202503	300-15500	10000		ROCKSTAR KARAOKE ENTERTAINMENT LLC	*	350.00	350.00	005404
			ENTERTAINMENT									
3/27/25	00291	3/27/25	04182025	202503	300-15500	10000		ROCKSTAR KARAOKE ENTERTAINMENT LLC	*	350.00	350.00	005405
			ENTERTAINMENT									
3/27/25	00291	3/27/25	04252025	202503	300-15500	10000		ROCKSTAR KARAOKE ENTERTAINMENT LLC	*	350.00	350.00	005406
			ENTERTAINMENT									
3/27/25	00254	3/20/25	1377	202503	320-53800	49000		SUPERIOR TREE SERVICES LLC	*	850.00	850.00	005407
			REMOVE STEM NORFOLK									
4/03/25	00267	3/11/25	25-03-05	202503	340-53800	47900		BERRY DISPOSAL	*	579.92	579.92	005408
			30 YARD ROLLOFF									
		3/24/25	25-03-11	202503	340-53800	47900		BERRY DISPOSAL	*	579.92	579.92	005408
			30 YARD ROLLOFF									
4/03/25	00306	3/26/25	30296	202503	320-53800	48000		BLUEWATER CREATIVE GROUP, INC.	*	433.50	433.50	005409
			1/4 PAGE AD APRIL									
		3/26/25	30297	202503	320-53800	48000		BLUEWATER CREATIVE GROUP, INC.	*	330.00	330.00	005409
			1/6 PAGE AD									
4/03/25	00040	3/25/25	491049	202503	330-53800	47200		ECOR INDUSTRIES, INC.	*	12,904.04	12,904.04	005410
			MONTHLY SERVICES									
4/03/25	00341	3/30/25	694	202503	340-53800	46000		ENVIROMENTAL RESTORATION SERVICES	*	642.00	642.00	005411
			CABLE NEW FOUNTAIN									
4/03/25	00268	4/01/25	27326	202503	300-20200	10100		GRAU AND ASSOCIATES	*	3,500.00	3,500.00	005412
			AUDIT FY24									
4/03/25	00302	4/03/25	04052025	202504	320-53800	48000		SCOTT ZUROWSKI	*	300.00	300.00	005413
			ENTERTAINMENT 4/5/25									

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CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/03/25	00342	3/27/25	766 REPAIRS	202503		340-53800-46000			VIERA EAST GOLF COURSE DISTRICT ASS	*	644.55	644.55	005414
4/10/25	00267	3/31/25	25-03-15 30 YARD ROLL OFF	202503		340-53800-47900			BERRY DISPOSAL	*	613.52	613.52	005415
4/10/25	00190	4/07/25	395604 EXACTFITBLADE	202504		340-53800-46000			NAPA AUTO PARTS	*	92.92	92.92	005416
4/17/25	00210	4/09/25	54565 AP 2300 CLUBHOUSE DR	202504		340-53800-43500			FPL	*	319.52	369.68	005417
		4/09/25	75454 AP 5240 MURRELL RD	202504		340-53800-47300				*	50.16		
4/17/25	00126	4/01/25	498 MANAGEMENT FEES APR25	202504		310-51300-34000			GMS-CENTRAL FLORIDA, LLC	*	9,603.50	10,136.43	005418
		4/01/25	498 INFORMATION TECH APR25	202504		310-51300-35100				*	394.58		
		4/01/25	498 DISSEMINATION SVC APR25	202504		310-51300-31700				*	87.50		
		4/01/25	498 COPIES	202504		310-51300-42500				*	50.85		
4/17/25	00176	3/20/25	15098645 HUNTER PRO STRAY	202503		340-53800-47300			SITONE LANDSCAPE SUPPLY, LLC	*	41.11	41.11	005419
4/17/25	00259	4/12/25	52 VECDD SOCIAL MEDIA MARKETING	202504		320-53800-48000			UNIQUE WEBB CONSULTING	*	2,600.00	2,600.00	005420
TOTAL FOR BANK A											81,496.39		
TOTAL FOR REGISTER											81,496.39		

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
3/20/25	00093	3/20/25 03202025	202503 300-15100-10000	TRANSFER SBA ACCOUNT STATE BOARD OF ADMINISTRATION	*	950,000.00	950,000.00 000205
3/31/25	00094	3/29/25 100	202503 320-53800-60000	2024 CHEVY COLORADO TRUCK RUTH NICHOLS	*	35,000.00	35,000.00 000206
TOTAL FOR BANK C						985,000.00	
TOTAL FOR REGISTER						985,000.00	

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
3/20/25	01485	3/13/25	91991809	202503	300	14200	10000		GOLF SHIRTS ACUSHNET COMPANY	*	1,633.62	1,633.62	032447
3/20/25	00091	3/10/25	INV06296	202503	300	14200	10000		HATS AHEAD LLC	*	500.45	500.45	032448
3/20/25	01654	3/18/25	1804291	202503	320	57200	51100		TOWELS ALSCO	*	161.27	161.27	032449
3/20/25	01668	3/12/25	51051	202503	390	57200	51160		JANITORIAL SVCS BREVARD HOME CLEANING	*	280.00	280.00	032450
3/20/25	00850	3/20/25	2617168	202503	300	15500	10000		2617168 MAR25 BREVARD COUNTY TAX COLLECTOR	*	370.90	370.90	032451
3/20/25	01550	3/11/25	620032	202503	300	14100	10000		BREAD	*	105.80		
		3/13/25	320038	202503	300	14100	10000		BREAD CHUCK INDEPENDENT BREAD DIST, LLC	*	233.35	339.15	032452
3/20/25	01241	3/10/25	25MAR-70	202503	320	57200	46000		WINDOW CLEANING SVC CRYSTAL HI RISE, INC.	*	275.00	275.00	032453
3/20/25	01594	3/14/25	27179	202503	310	57200	45000		INSURANCE EGIS INSURANCE & RISK ADVISORS	*	78.00	78.00	032454
3/20/25	00076	3/06/25	1128053	202503	300	13100	10500		2300 CLUBHOUSE DR FLORIDA CITY GAS	*	422.13	422.13	032455
3/20/25	01632	3/16/25	10053238	202503	320	57200	41000		TELEPHONE FUSION LLC	*	1,270.05	1,270.05	032456
3/20/25	00587	3/13/25	16422300	202503	390	57200	46110		DIESEL	*	294.84		
		3/13/25	16422300	202503	300	13100	10000		DIESEL GLOVER OIL COMPANY INC	*	145.22	440.06	032457

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CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #	
3/20/25	01514	3/14/25	0273875- SMS 400	202503	390	57200	47100		NOBLE TURF, LLC	*	515.50	515.50	032458	
3/20/25	00694	3/13/25	686466 PROFORCE BLOWER MAR	202503	390	57200	46000		PRECISION SMALL ENGINE CO., INC.	*	549.74	3,298.44	032459	
		3/13/25	686466 PROFORCE BLOWER APR-AUG	202503	300	15500	10000				*			2,748.70
3/20/25	00808	3/20/25	03202025 PETTY CASH	202503	300	10100	11000		PETTY CASH	*	886.00	886.00	032460	
3/20/25	01369	3/07/25	8306490 GOLF BALLS	202503	300	14200	10000		SRIXON/CLEVELAND GOLF/XXIO	*	160.00	160.00	032461	
3/20/25	01512	3/13/25	1654046 RENT	202503	390	57200	54600		THE HUNTINGTON NATIONAL BANK	*	726.47	15,353.08	032462	
		3/14/25	1657615 RENT	202503	390	57200	54600				*			6,541.14
		3/14/25	1657631 RENT	202503	390	57200	54600				*			4,717.02
		3/14/25	1657631 RENT	202503	390	57200	54600				*			3,368.45
3/20/25	01687	2/25/25	724252 RIB CART EPSON	202502	330	57200	51100		TRITON IMAGING SYSTEMS	*	389.95	.00	032463	
		2/25/25	724252 RIB CART EPSON	202503	330	57200	51100				V			389.95-
3/20/25	00807	3/13/25	30902099 UNIFORMS	202503	390	57200	54100		UNIFIRST CORPORATION	*	183.32	183.32	032464	
3/20/25	01244	3/13/25	03202025 BENEFIT ASSESSMENTS	202503	300	15100	00700		VIERA EAST CDD - SERIES 2012	*	349,221.02	349,221.02	032465	
3/20/25	01558	3/12/25	50336060 TRACTOR LEASE	202503	390	57200	54600		WELLS FARGO FINANCIAL LEASING, INC.	*	652.46	652.46	032466	

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3/27/25	01668	3/19/25	51440	202503	390	57200	51160		JANITORIAL SERVICES	*	280.00		
									BREVARD HOME CLEANING			280.00	032467
3/27/25	01550	3/18/25	620034	202503	300	14100	10000		BREAD	*	181.05		
		3/21/25	620035	202503	300	14100	10000		BREAD	*	125.80		
		3/25/25	620036	202503	300	14100	10000		BREAD	*	167.30		
									CHUCK INDEPENDENT BREAD DIST, LLC			474.15	032468
3/27/25	00024	3/13/25	112664	M 202503	320	57200	43000		2300 CLUBHOUSE DR	*	194.85		
		3/13/25	112664	M 202503	330	57200	43000		2300 CLUBHOUSE DR	*	194.85		
		3/13/25	112664	M 202503	350	57200	43000		2300 CLUBHOUSE DR	*	194.86		
		3/13/25	70192	MA 202503	390	57200	43000		5600 MURRELL RD	*	441.88		
		3/14/25	141774	M 202503	320	57200	43000		4583 BRAYWICK CT	*	91.04		
									CITY OF COCOA UTILITIES			1,117.48	032469
3/27/25	00947	3/20/25	7609248	202503	390	57200	46500		PEST CONTROL	*	370.96		
									ECOLAB PEST ELIMINATION			370.96	032470
3/27/25	01394	3/15/25	63514811	202503	330	57200	54600		RENTAL	*	142.74		
									ECOLAB			142.74	032471
3/27/25	01372	3/19/25	38806401	202503	320	57200	34100		COPIER LEASE	*	156.34		
		3/19/25	38806401	202503	300	13100	10000		COPIER LEASE	*	156.34		
									GREAT AMERICA FINANCIAL SVCS			312.68	032472
3/27/25	01581	3/19/25	368	202503	390	57200	47500		GROW WATER TURF	*	420.00		
									MADDEN AERATION			420.00	032473
3/27/25	01514	3/19/25	0274129-	202503	390	57200	47500		CHEMICALS	*	700.00		
									NOBLE TURF, LLC			700.00	032474

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CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
3/27/25	00807	3/20/25	30902114	202503	390	57200	54100		UNIFORMS UNIFIRST CORPORATION	*	183.32	183.32	032475
4/03/25	01654	3/25/24	1806459	202503	320	57200	51100		TOWELS ALSCO	*	161.27	322.54	032476
		4/01/25	1808630	202504	320	57200	51100		TOWELS	*	161.27		
4/03/25	01668	3/26/25	51863	202503	390	57200	51160		JANITORIAL SVCS BREVARD HOME CLEANING	*	280.00	280.00	032477
4/03/25	01689	4/11/25	042566	202504	300	14100	10000		BREAD BREVARD BAKERS BREAD INC	*	84.40	84.40	032478
4/03/25	01678	3/31/25	2953	202504	340	57200	54100		T-SHIRTS APRIL	*	316.02	948.02	032479
		3/31/25	2953	202504	300	15500	10000		T-SHIRTS MAY-JUN CARLSEN'S CUSTOM T'S	*	632.00		
4/03/25	01196	3/28/25	94218673	202503	390	57200	46000		TAILGATE LATCH ASSEMBLY E-Z-GO A TEXTRON COMPANY	*	39.80	39.80	032480
4/03/25	00587	3/27/25	16448658	202503	390	57200	46110		GASOLINE	*	668.55	1,813.76	032481
		3/27/25	16448658	202503	300	13100	10000		GASOLINE	*	329.29		
		3/27/25	16448659	202503	390	57200	46110		DIESEL	*	546.67		
		3/27/25	16448659	202503	300	13100	10000		DIESEL GLOVER OIL COMPANY INC	*	269.25		
4/03/25	00194	3/25/25	PINV0137	202503	390	57200	47400		GRAVEL GOLF VENTURES INC	*	816.50	816.50	032482
4/03/25	00483	3/25/25	03252025	202503	300	13100	10000		LEATHER BROW & FLOCK KIT	*	24.37		
		3/25/25	03252025	202503	300	13100	10000		FOAM & METAL PISTOL	*	43.76		

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CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
3/25/25		03252025	202503	300-13100-10000			FLOCK KIT	*	24.18		
3/25/25		03252025	202503	300-13100-10000			PAINT SUPPLIES	*	52.16		
3/25/25		03252025	202503	300-13100-10000			RUST REFORMER	*	43.63		
3/25/25		03252025	202503	390-57200-46000			BAGS	*	15.18		
3/25/25		03252025	202503	340-57200-46000			BATTERY	*	28.08		
3/25/25		03252025	202503	300-13100-10000			BATTERY	*	18.98		
3/25/25		03252025	202503	300-13100-10000			LOCK & LINES	*	30.53		
3/25/25		03252025	202503	330-57200-46000			NAILS	*	9.48		
----- LOWE'S -----										290.35	032483
4/03/25	00694	3/31/25	687284	202503	390-57200-47100		TRIMMER	*	985.92		
----- PRECISION SMALL ENGINE CO., INC. -----										985.92	032484
4/03/25	99999	4/03/25	VOID	202504	000-00000-00000		VOID CHECK	C	.00		
*****INVALID VENDOR NUMBER*****										.00	032485
4/03/25	01324	3/16/25	03162025	202503	340-57200-51100		LED GOLF HOLE LIGHTS	*	41.37		
		3/16/25	03162025	202503	390-57200-51200		DRINKS	*	113.63		
		3/16/25	03162025	202503	390-57200-46000		REPLACEMENT PART FOR TIRE	*	320.39		
		3/16/25	03162025	202503	300-14200-10000		TROPHY	*	36.00		
		3/16/25	03162025	202503	320-57200-41000		HULU	*	105.97		
		3/16/25	03162025	202503	300-13100-10000		AQUATIC WEED CONTROL	*	300.00		
		3/16/25	03162025	202503	390-57200-51100		ICE MAKER	*	79.93		
		3/16/25	03162025	202503	340-57200-42600		POSTER	*	12.80		
		3/16/25	03162025	202503	320-57200-51200		SOY OIL	*	25.67		
		3/16/25	03162025	202503	330-57200-51025		SOY OIL	*	119.96		

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CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
3/16/25		03162025	202503	320-57200-51100					HAND SANITIZER	*	5.82		
3/16/25		03162025	202503	320-57200-51100					COFFEE CREAMER	*	56.36		
3/16/25		03162025	202503	320-57200-41000					TELEPHONE	*	15.55		
3/16/25		03162025	202503	300-13100-10000					PRUNING PACK	*	28.94		
3/16/25		03162025	202503	320-57200-51000					HANDSET & CLAMP	*	159.78		
3/16/25		03162025	202503	320-57200-51200					GOLF CLUBS	*	464.38		
3/16/25		03162025	202503	320-57200-41000					CRICKET WIRELESS	*	239.00		
3/16/25		03162025	202503	320-57200-51000					POSTAGE	*	246.00		
3/16/25		03162025	202503	320-57200-51000					PLASTIC SILVERWARE	*	21.98		
3/16/25		03162025	202503	300-13100-10000					COOLER	*	690.54		
3/16/25		03162025	202503	320-57200-46000					FILTERS	*	84.55		
3/16/25		03162025	202503	300-13100-10000					FOOD	*	27.56		
3/16/25		03162025	202503	300-13100-10000					SPACE COAST LIVING	*	715.85		
3/16/25		03162025	202503	300-13100-10000					GOOGLE ADS	*	200.00		
3/16/25		03162025	202503	300-13100-10000					GOOGLE ADS	*	102.83		
3/16/25		03162025	202503	300-13100-10000					SPACE COAST LIVING	*	715.85		
REGIONS BANK											4,930.71	032486	
4/03/25	99999	4/03/25	VOID	202504	000-00000-00000				VOID CHECK	C	.00		
*****INVALID VENDOR NUMBER*****											.00	032487	
4/03/25	01324	3/22/25	03222025	202503	300-14100-10000				VEGETABLES	*	7.35		
		3/22/25	03222025	202503	300-13100-10000				COCKTAIL PICKS	*	27.71		
		3/22/25	03222025	202503	330-57200-51025				FAUCET ASSEMBLY	*	25.12		
		3/22/25	03222025	202503	330-57200-51025				LARGE BOARD	*	77.82		

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
3/22/25		03222025	202503	300-14100-10000					VEGETABLES	*	28.00		
3/22/25		03222025	202503	300-14100-10000					BREADING MIX	*	81.98		
3/22/25		03222025	202503	300-14100-10000					VEGETABLES	*	21.16		
3/22/25		03222025	202503	300-13100-10000					DECORATIONS	*	27.79		
3/22/25		03222025	202503	300-14100-10000					VEGETABLES	*	5.63		
3/22/25		03222025	202503	300-14100-10000					FOOD	*	25.81		
3/22/25		03222025	202503	300-13100-10000					ACRYLIC SIGN HOLDER	*	12.83		
3/22/25		03222025	202503	300-14100-10000					FOOD	*	52.76		
3/22/25		03222025	202503	330-57200-51025					WINE GLASS	*	36.17		
3/22/25		03222025	202503	300-14100-10000					FOOD	*	13.88		
3/22/25		03222025	202503	300-13100-10000					ERASE MARKERS	*	9.92		
3/22/25		03222025	202503	300-14100-10000					FOOD	*	40.20		
REGIONS BANK												494.13	032488
4/03/25	00130	3/28/25	954192	202503	300-14100-10000				FOOD	*	638.42		
		3/28/25	954192	202503	300-14100-10001				BEVERAGES	*	235.58		
		3/28/25	954192	202503	300-14100-10200				SNACKS	*	1,073.24		
		3/28/25	954192	202503	330-57200-43100				FUEL	*	6.50		
SYSCO												1,953.74	032489
4/03/25	01512	3/29/25	1689459	202503	390-57200-54600				RENT	*	1,065.98		
		3/29/25	1689532	202503	390-57200-54600				RENT	*	242.06		
		3/29/25	1689532	202503	350-57200-46100				RENT	*	10,784.30		
		3/29/25	1689532	202503	390-57200-54600				RENT	*	253.59		
		3/29/25	1689532	202503	350-57200-46100				RENT	*	492.60		
THE HUNTINGTON NATIONAL BANK												12,838.53	032490
VIER --VIERA EAST-- AWOLFE													

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/03/25	01672	3/31/25	18488150	202503	320	57200	54500		TELEPHONE TPX COMMUNICATIONS	*	456.67	456.67	032491
4/03/25	00807	3/27/25	30902131	202503	390	57200	54100		CABLE CONTROL TRACTION UNIFIRST CORPORATION	*	183.32	183.32	032492
4/03/25	00913	3/25/25	7688854	202503	300	15500	10000		TRUSTEE FEES U.S. BANK	*	4,089.11	4,089.11	032493
4/03/25	00068	3/25/25	9285061-	202504	320	57200	34100		8 YARD DUMPSTER	*	743.64		
		3/25/25	9285359-	202504	390	57200	47900		6 YARD DUMPSTER WASTE MANAGEMENT	*	225.99	969.63	032494
4/03/25	00117	3/26/25	41260911	202503	390	57200	46000		CABLE CONTROL TRACTION WESCOTURF INC.	*	654.00	654.00	032495
4/10/25	01485	3/20/25	91999087	202503	300	14200	10000		GOLF BALLS	*	1,004.12		
		3/25/25	92004587	202503	300	14200	10000		GOLF SHIRTS	*	649.25		
		3/25/25	92004617	202503	300	14200	10000		GOLF BALLS	*	493.92		
		4/01/25	92013440	202504	300	14200	10000		GOLF BAG ACUSHNET COMPANY	*	154.84	2,302.13	032496
4/10/25	01654	4/08/25	1810770	202504	320	57200	51100		TOWELS ALSCO	*	165.91	165.91	032497
4/10/25	01471	3/31/25	182566	202503	350	57200	51300		PRACTICE RANGE ALLEGRA-ROCKLEDGE	*	120.00	120.00	032498
4/10/25	01560	3/31/25	00117653	202503	330	57200	43100		GAS	*	226.98		
		4/04/25	00117860	202504	330	57200	43100		GAS ARC3 GASES, INC	*	130.64	357.62	032499

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/10/25	01668	4/02/25	52353	202504	390	57200	51160		JANITORIAL SVCS BREVARD HOME CLEANING	*	280.00	280.00	032500
4/10/25	01689	4/03/25	042579	202504	300	14100	10000		BREAD	*	365.00		
		4/08/25	586336	202504	300	14100	10000		BREAD BREVARD BAKERS BREAD INC	*	91.40	456.40	032501
4/10/25	01690	4/07/25	30062625	202504	340	57200	51200		REIMBURSEMENT DARREN GAUS	*	200.00	200.00	032502
4/10/25	01594	4/03/25	27277	202504	310	57200	45000		ADDED AUTO EGIS INSURANCE & RISK ADVISORS	*	452.00	452.00	032503
4/10/25	01681	3/23/25	15835268	202503	320	57200	54210		CELLULAR EVERON, LLC	*	134.80	134.80	032504
4/10/25	00097	3/21/25	500893	202503	340	57200	42600		SCORECARDS GOLF ASSOCIATES SCORECARD COMPANY	*	729.19	729.19	032505
4/10/25	01641	3/28/25	19014	202503	330	57200	46000		GREASE TRAPS RAMAGE SEPTIC SERVICE, INC.	*	575.00	575.00	032506
4/10/25	00626	4/08/25	1979825	202501	310	57200	31500		ATTORNEY FEES SHUTTS & BOWEN LLP	*	578.00	578.00	032507
4/10/25	01369	3/14/25	8323655	202503	300	14200	10000		HATS	*	160.00		
		3/27/25	835040I	202503	300	14200	10000		GOLF BALLS SRIXON/CLEVELAND GOLF/XXIO	*	910.00	1,070.00	032508
4/10/25	01210	4/05/25	60288113	202504	320	57200	51000		OFFICE SUPPLIES STAPLES ADVANTAGE	*	87.55	87.55	032509
4/10/25	00130	4/04/25	62294084	202504	300	14100	10000		FOOD	*	603.23		

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		4/04/25	62294084	202504	300-14100-10200		BEVERAGES	*	299.16		
		4/04/25	62294084	202504	330-57200-51025		SNACKS	*	76.70		
		4/04/25	62294084	202504	320-57200-51100		G/C	*	484.70		
		4/04/25	62294084	202504	330-57200-43100		FUEL	*	6.50		
		4/07/25	62294807	202504	330-57200-51025		KITCHEN SUPPLIES	*	116.61		
		4/07/25	62294807	202504	330-57200-51050		PLASTICS	*	79.98		
		4/07/25	62294807	202504	300-14100-10000		FOOD	*	562.96		
		4/07/25	62294807	202504	330-57200-43100		FUEL	*	6.50		
							SYSKO			2,236.34	032510
4/17/25	01485	4/03/25	92016202	202504	300-14200-10000		GOLF SHIRTS	*	1,069.60		
							ACUSHNET COMPANY			1,069.60	032511
4/17/25	01654	4/15/25	1812909	202504	320-57200-51100		TOWELS	*	161.27		
							ALSCO			161.27	032512
4/17/25	01668	4/14/25	52695	202504	390-57200-51160		JANITORIAL SVCS	*	280.00		
							BREVARD HOME CLEANING			280.00	032513
4/17/25	01689	4/10/25	586348	202504	300-14100-10000		BREAD	*	257.00		
		4/15/25	565026	202504	300-14100-10000		BREAD	*	140.70		
							BREVARD BAKERS BREAD INC			397.70	032514
4/17/25	01553	4/01/25	02124630	202504	320-57200-34100		INTERNET	*	328.94		
							CHARTER COMMUNICATIONS			328.94	032515
4/17/25	00024	4/09/25	70192 AP	202504	390-57200-43000		5600 MURRELL RD	*	410.17		
							CITY OF COCOA UTILITIES			410.17	032516
4/17/25	01629	5/01/25	SUP00859	202504	300-15500-10000		GMS BUNDLE	*	681.45		
							CLUB CADDIE			681.45	032517
							VIER --VIERA EAST-- AWOLFE				

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	TO DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/17/25	01388	4/10/25	AR131121	202504	390-57200		54600	DEX IMAGING	*	112.60	112.60	032518
4/17/25	01320	4/02/25	INV-0234	202504	300-14200		10000	EPOCH EYEWEAR	*	379.05	379.05	032519
4/17/25	00076	4/10/25	1128053	202504	300-13100		10500	FLORIDA CITY GAS	*	452.06	452.06	032520
4/17/25	00035	4/09/25	33189	AP 202504	330-57200		43000	FPL	*	680.88	680.88	
		4/09/25	33189	AP 202504	340-57200		43000	FPL	*	680.88	680.88	
		4/09/25	42334	AP 202504	300-11500		10000	FPL	*	47.37	47.37	
		4/09/25	42334	AP 202504	320-57200		43000	FPL	*	71.05	71.05	
		4/09/25	45156	AP 202504	390-57200		43000	FPL	*	2,387.89	2,387.89	
		4/09/25	45156	AP 202504	300-11500		10000	FPL	*	596.97	596.97	
		4/09/25	52104	AP 202504	350-57200		43000	FPL	*	688.52	688.52	
		4/09/25	57086	AP 202504	320-57200		43000	FPL	*	28.21	28.21	
								FPL			5,181.77	032521
4/17/25	00587	4/10/25	16475453	202504	390-57200		46110	GLOVER OIL COMPANY INC	*	881.81	881.81	
		4/10/25	16475453	202504	300-13100		10000	GLOVER OIL COMPANY INC	*	434.33	434.33	
		4/10/25	16475454	202504	390-57200		46110	GLOVER OIL COMPANY INC	*	266.39	266.39	
		4/10/25	16475454	202504	300-13100		10000	GLOVER OIL COMPANY INC	*	131.21	131.21	
								GLOVER OIL COMPANY INC			1,713.74	032522
4/17/25	01691	4/03/25	11264	202504	340-57200		46000	GOLF CART CENTER	*	1,652.95	1,652.95	032523
4/17/25	00564	4/08/25	54693	202504	390-57200		47300	GOLF SPECIALTIES, INC.	*	994.98	994.98	032524

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #	
4/17/25	01071	4/01/25	499	202504	310	57200	31700			*	87.50			
			DISSEMINATION SVC APR25											
									GMS-CENTRAL FLORIDA, LLC			87.50	032525	
4/17/25	00180	2/26/25	390516	202502	390	57200	46000			*	66.96			
			OIL FILTER											
		2/26/25	390551	202502	390	57200	46000			*	233.95			
			NAPA GAL											
		3/06/25	391659	202503	390	57200	46000			*	206.39			
			CORE DEPOSIT											
		4/07/25	395629	202504	390	57200	46000			*	90.98			
			OUTDOOR BAR CHAIN											
		4/09/25	396007	202504	390	57200	46000			*	41.74			
			HYDRAULIC FILTER											
									NAPA AUTO PARTS			640.02	032526	
4/17/25	01358	3/31/25	00130348	202503	390	57200	54200			*	48.18			
			CYLINDER RENTAL											
									NEXAIR, LLC			48.18	032527	
4/17/25	01514	4/10/25	0275565-	202504	390	57200	47500			*	4,052.20			
			MACROSORB											
									NOBLE TURF, LLC			4,052.20	032528	
4/17/25	00694	4/14/25	688060	202504	390	57200	46000			*	769.02			
			HOLE CUTTER											
									PRECISION SMALL ENGINE CO., INC.			769.02	032529	
4/17/25	00808	4/17/25	04172025	202504	300	10100	11000			*	938.00			
			PETTY CASH											
									PETTY CASH			938.00	032530	
4/17/25	00603	4/07/25	208405	202504	390	57200	46000			*	31.98			
			AIR FILTER											
		4/08/25	208439	202504	390	57200	46000			*	56.99			
			CARBURETOR											
									ROCKLEDGE MOWER & SERVICE			88.97	032531	
4/17/25	99999	4/17/25	VOID	202504	000	00000	00000			C	.00			
			VOID CHECK											
									*****INVALID VENDOR NUMBER*****			.00	032532	
4/17/25	00130	4/09/25	62295313	202504	300	14100	10200			*	312.48			
			BEVERAGES											
		4/09/25	62295313	202504	300	14100	10001			*	134.51			
			SNACKS											

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/09/25		62295313	202504	330-57200-51025						*	32.45		
		KITCHEN SUPPLIES											
4/09/25		62295313	202504	300-14100-10000						*	261.19		
		FOOD											
4/09/25		62295313	202504	330-57200-43100						*	6.50		
		FUEL											
4/11/25		62295803	202504	300-14100-10000						*	375.02		
		FOOD											
4/11/25		62295803	202504	300-14100-10200						*	29.97		
		BEVERAGE											
4/11/25		62295803	202504	330-57200-51025						*	26.95		
		KITCHEN SUPPLIES											
4/11/25		62295803	202504	330-57200-43100						*	6.50		
		FUEL											
4/14/25		62296513	202504	300-14100-10001						*	54.45		
		SNACKS											
4/14/25		62296513	202504	300-14100-10200						*	72.26		
		BEVERAGES											
4/14/25		62296513	202504	330-57200-51025						*	129.59		
		KITCHEN SUPPLIES											
4/14/25		62296513	202504	300-14100-10000						*	533.47		
		FOOD											
4/14/25		62296513	202504	330-57200-43100						*	6.50		
		FUEL											
									SYSKO			1,981.84	032533
4/17/25	00807	4/03/25	30902146	202504	390-57200-54100					*	183.32		
		UNIFORMS											
		4/10/25	30902162	202504	390-57200-54100					*	183.62		
		UNIFORMS											
									UNIFIRST CORPORATION			366.94	032534
4/17/25	01558	4/10/25	50339787	202504	390-57200-54600					*	652.46		
		TRACTORS											
									WELLS FARGO FINANCIAL LEASING, INC.			652.46	032535
4/17/25	00117	3/17/25	41259108	202503	390-57200-46000					*	958.50		
		COUPLING RUBBER											
		3/17/25	41259108	202503	390-57200-46000					*	396.00-		
		CREDIT											
		4/03/25	41262523	202504	390-57200-47100					*	257.65		
		SCOOTCHLOK EPOXY											
		4/09/25	39177152	202504	390-57200-47100					*	2,774.86		
		IRRIGATION FIELD SERVICE											
		4/09/25	41263575	202504	390-57200-46000					*	366.69		
		CABLE BATTERY											
									WESCOTURF INC.			3,961.70	032536

TOTAL FOR BANK B 449,340.96

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
TOTAL FOR REGISTER							449,340.96	

VIER --VIERA EAST-- AWOLFE

SECTION B

Viera East
Community Development District

Unaudited Financial Reporting
March 31, 2025



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Viera East
Community Development District
Combined Balance Sheet
March 31, 2025

	General Fund	Capital Reserve Fund	Debt Service Fund	Capital Projects Fund	Golf Course/ Recreation Fund	Totals Governmental Funds
Assets						
<u>Cash</u>						
Operating Account	\$ 145,393	\$ -	\$ -	\$ -	\$ 740,337	\$ 885,730
Capital Reserve Account	\$ -	\$ 299,131	\$ -	\$ -	\$ -	\$ 299,131
Assessments Receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Receivable	\$ -	\$ -	\$ -	\$ -	\$ 3,258	\$ 3,258
Due from Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from Golf Course	\$ 74	\$ -	\$ -	\$ -	\$ -	\$ 74
Due from General Fund	\$ -	\$ -	\$ 4,869	\$ -	\$ 41,383	\$ 46,252
Due from Other	\$ -	\$ -	\$ -	\$ -	\$ 16,156	\$ 16,156
Prepaid Expenses	\$ 11,120	\$ -	\$ -	\$ -	\$ 154,772	\$ 165,892
Inventory- Pro Shop	\$ -	\$ -	\$ -	\$ -	\$ 60,014	\$ 60,014
Inventory- Hook & Eagle	\$ -	\$ -	\$ -	\$ -	\$ 35,620	\$ 35,620
<u>Investments</u>						
State Board of Administration Series 2012	\$ 756,908	\$ 1,089,851	\$ -	\$ -	\$ 100,921	\$ 1,947,680
Reserve	\$ -	\$ -	\$ -	\$ -	\$ 286,571	\$ 286,571
Benefit Assessment	\$ -	\$ -	\$ -	\$ -	\$ 558,146	\$ 558,146
Bond Service	\$ -	\$ -	\$ -	\$ -	\$ 7,652	\$ 7,652
Recreation Fees	\$ -	\$ -	\$ -	\$ -	\$ 82,536	\$ 82,536
Prepaid Expenses - Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Series 2020</u>						
Reserve	\$ -	\$ -	\$ 239,989	\$ -	\$ -	\$ 239,989
Temporary Interest	\$ -	\$ -	\$ 27,126	\$ -	\$ -	\$ 27,126
Bond Service	\$ -	\$ -	\$ 641,443	\$ -	\$ -	\$ 641,443
Project	\$ -	\$ -	\$ -	\$ 64,151	\$ -	\$ 64,151
Improvements (Net of Depreciation)	\$ -	\$ -	\$ -	\$ -	\$ 1,438,328	\$ 1,438,328
Total Assets	\$ 913,494	\$ 1,388,981	\$ 913,428	\$ 64,151	\$ 3,525,695	\$ 6,805,749
Liabilities						
Accounts Payable	\$ 9,242	\$ -	\$ -	\$ -	\$ 36,684	\$ 45,927
Accrued Expenses	\$ 12,125	\$ -	\$ -	\$ -	\$ 2,464	\$ 14,589
Deferred Revenue- Season Advance	\$ -	\$ -	\$ -	\$ -	\$ 50,859	\$ 50,859
Deferred Revenue- Special Assessment O&M	\$ -	\$ -	\$ -	\$ -	\$ 9,120	\$ 9,120
Deferred Revenue- Special Assessment Debt	\$ -	\$ -	\$ -	\$ -	\$ 255,153	\$ 255,153
Due to General Fund	\$ -	\$ -	\$ -	\$ -	\$ 74	\$ 74
Due to Golf Course	\$ 41,383	\$ -	\$ -	\$ -	\$ -	\$ 41,383
Due to Debt Service	\$ 4,869	\$ -	\$ -	\$ -	\$ -	\$ 4,869
Due to Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Interest Payable	\$ -	\$ -	\$ -	\$ -	\$ 32,396	\$ 32,396
Accrued Principal Payable	\$ -	\$ -	\$ -	\$ -	\$ 260,000	\$ 260,000
Accrued Payroll Payable	\$ 10,723	\$ -	\$ -	\$ -	\$ 30,337	\$ 41,060
Notes Payable	\$ -	\$ -	\$ -	\$ -	\$ 359,212	\$ 359,212
Sales Tax Payable	\$ -	\$ -	\$ -	\$ -	\$ 36,109	\$ 36,109
Event Deposits	\$ -	\$ -	\$ -	\$ -	\$ (12,045)	\$ (12,045)
Bonds Payable- Series 2012	\$ -	\$ -	\$ -	\$ -	\$ 1,555,000	\$ 1,555,000
Bond Discount	\$ -	\$ -	\$ -	\$ -	\$ (6,574)	\$ (6,574)
Deferred Loss	\$ -	\$ -	\$ -	\$ -	\$ (59,258)	\$ (59,258)
Total Liabilities	\$ 78,342	\$ -	\$ -	\$ -	\$ 2,549,532	\$ 2,627,874
Fund Balance						
Nonspendable						
Prepaid Items	\$ 11,120	\$ -	\$ -	\$ -	\$ -	\$ 11,120
Restricted for						
Debt Service - Series 2020	\$ -	\$ -	\$ 913,428	\$ -	\$ -	\$ 913,428
Capital Projects - Series 2020	\$ -	\$ -	\$ -	\$ 64,151	\$ -	\$ 64,151
Assigned for						
Capital Reserves	\$ -	\$ 1,388,981	\$ -	\$ -	\$ -	\$ 1,388,981
Unassigned	\$ 824,032	\$ -	\$ -	\$ -	\$ 976,163	\$ 1,800,195
Total Fund Balances	\$ 835,152	\$ 1,388,981	\$ 913,428	\$ 64,151	\$ 976,163	\$ 4,177,875
Total Liabilities & Fund Balance	\$ 913,494	\$ 1,388,981	\$ 913,428	\$ 64,151	\$ 3,525,695	\$ 6,805,749

Viera East

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending March 31, 2025

	Adopted Budget	Prorated Budget Thru 03/31/25	Actual Thru 03/31/25	Variance
Revenues				
Maintenance Assessments	\$ 1,378,973	\$ 1,319,447	\$ 1,319,447	\$ -
Golf Course Administrative Services	\$ 56,280	\$ 28,140	\$ 28,140	\$ 0
Donations for Park Materials	\$ 5,000	\$ 2,500	\$ -	\$ (2,500)
Miscellaneous Revenue - Marketing	\$ 20,000	\$ 10,000	\$ 6,292	\$ (3,708)
Interest Income	\$ 100	\$ 50	\$ 6,909	\$ 6,859
Total Revenues	\$1,460,353	\$1,360,137	\$1,360,788	\$ 651
Expenditures				
<i>General & Administrative</i>				
Supervisors Fees	\$ 30,519	\$ 15,260	\$ 12,989	\$ 2,270
Engineering Fees	\$ 5,000	\$ 2,500	\$ -	\$ 2,500
Attorney's Fees	\$ 20,000	\$ 10,000	\$ 2,988	\$ 7,012
Dissemination	\$ 1,050	\$ 525	\$ 525	\$ -
Trustee Fees	\$ 5,600	\$ 2,800	\$ 2,020	\$ 780
Annual Audit	\$ 14,000	\$ 7,000	\$ 7,109	\$ (109)
Collection Agent	\$ 2,500	\$ 1,250	\$ -	\$ 1,250
Management Fees	\$ 115,242	\$ 57,621	\$ 57,621	\$ -
Postage	\$ 2,000	\$ 1,000	\$ 10	\$ 990
Printing & Binding	\$ 2,500	\$ 1,250	\$ 172	\$ 1,078
Insurance- Liability	\$ 15,229	\$ 7,615	\$ 4,880	\$ 2,734
Legal Advertising	\$ 2,500	\$ 1,250	\$ 299	\$ 951
Other Current Charges	\$ 1,200	\$ 600	\$ 128	\$ 472
Office Supplies	\$ 2,000	\$ 1,000	\$ 103	\$ 897
Dues & Licenses	\$ 175	\$ 175	\$ 175	\$ -
Information Technology	\$ 4,735	\$ 2,368	\$ 2,367	\$ 0
Total General & Administrative	\$ 224,250	\$ 112,213	\$ 91,388	\$ 20,825

Viera East

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending March 31, 2025

	Adopted Budget	Prorated Budget Thru 03/31/25	Actual Thru 03/31/25	Variance
<i>Operations & Maintenance</i>				
Operating Expenditures				
Salaries	\$ 178,500	\$ 89,250	\$ 87,481	\$ 1,769
Administration Fee	\$ 1,436	\$ 718	\$ 1,426	\$ (708)
FICA Expense	\$ 14,155	\$ 7,078	\$ 6,692	\$ 385
Health Insurance	\$ 5,000	\$ 2,500	\$ 712	\$ 1,788
Workers Compensation	\$ 3,790	\$ 1,895	\$ 1,307	\$ 588
Unemployment	\$ 1,119	\$ 560	\$ 610	\$ (51)
Retirement Contribution	\$ 5,061	\$ 2,531	\$ -	\$ 2,531
Other Contractual	\$ 10,000	\$ 5,000	\$ 3,754	\$ 1,246
Marketing- Lifestyle/Amenities	\$ 95,000	\$ 47,500	\$ 43,670	\$ 3,830
Training	\$ 500	\$ 250	\$ -	\$ 250
Subtotal Field Expenditures	\$ 314,561	\$ 157,281	\$ 145,652	\$ 11,628
Maintenance Expenditures				
Canal Maintenance	\$ 14,000	\$ 7,000	\$ -	\$ 7,000
Lake Bank Restoration	\$ 164,000	\$ 82,000	\$ 170,620	\$ (88,620)
Lake Bank Education Project	\$ 3,000	\$ 1,500	\$ -	\$ 1,500
Environmental Services	\$ 10,000	\$ 5,000	\$ -	\$ 5,000
Water Management System	\$ 134,248	\$ 67,124	\$ 68,324	\$ (1,200)
Midge Control	\$ 8,000	\$ 4,000	\$ -	\$ 4,000
Contingencies	\$ 10,000	\$ 5,000	\$ 300	\$ 4,700
Fire Line Management	\$ 3,500	\$ 1,750	\$ 1,895	\$ (145)
Basin Repair	\$ 3,000	\$ 1,500	\$ -	\$ 1,500
Subtotal Maintenance Expenditures	\$ 349,748	\$ 174,874	\$ 241,140	\$ (66,266)

Viera East

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending March 31, 2025

	Adopted Budget	Prorated Budget Thru 03/31/25	Actual Thru 03/31/25	Variance
Grounds Maintenance Expenditures				
Salaries	\$ 232,730	\$ 116,365	\$ 102,208	\$ 14,157
Bonus Program	\$ -	\$ -	\$ 59,814	\$ (59,814)
Administrative Fees	\$ 2,840	\$ 1,420	\$ 1,060	\$ 360
FICA	\$ 19,787	\$ 9,894	\$ 7,819	\$ 2,075
Health Insurance	\$ 32,893	\$ 16,447	\$ 15,487	\$ 959
Workers Compensation	\$ 4,942	\$ 2,471	\$ 1,747	\$ 724
Unemployment	\$ 2,608	\$ 1,304	\$ 1,167	\$ 137
Retirement Contribution	\$ 6,682	\$ 3,341	\$ -	\$ 3,341
Telephone	\$ 15,660	\$ 7,830	\$ 3,277	\$ 4,553
Utilities	\$ 15,000	\$ 7,500	\$ 3,337	\$ 4,163
Property Appraiser	\$ 1,990	\$ 995	\$ 2,391	\$ (1,396)
Insurance- Property	\$ 3,344	\$ 1,672	\$ 1,818	\$ (146)
Repairs	\$ 25,000	\$ 12,500	\$ 23,852	\$ (11,352)
Fuel	\$ 21,000	\$ 10,500	\$ 7,426	\$ 3,074
Park Maintenance	\$ 45,000	\$ 22,500	\$ 12,337	\$ 10,163
Sidewalk Repair	\$ 15,000	\$ 7,500	\$ -	\$ 7,500
Chemicals	\$ 4,000	\$ 2,000	\$ 564	\$ 1,436
Contingencies	\$ 10,000	\$ 5,000	\$ 9,252	\$ (4,252)
Refuse	\$ 12,000	\$ 6,000	\$ 10,051	\$ (4,051)
Office Supplies	\$ -	\$ -	\$ 1,411	\$ (1,411)
Uniforms	\$ 4,000	\$ 2,000	\$ 763	\$ 1,237
Fire Alarm System	\$ 7,500	\$ 3,750	\$ 270	\$ 3,480
Rain Bird Pump System	\$ 28,041	\$ 14,021	\$ 9,194	\$ 4,827
Park Materials	\$ 10,000	\$ 5,000	\$ 262	\$ 4,738
Bay Hill Flow Way Maintenance	\$ 20,000	\$ 10,000	\$ -	\$ 10,000
Subtotal Grounds Maintenance Exp.	\$ 540,017	\$ 270,009	\$ 275,507	\$ (5,499)
Total Operations & Maintenance	\$1,204,326	\$ 602,163	\$ 662,299	\$ (60,136)
Total Expenditures	\$1,428,576	\$ 714,376	\$ 753,687	\$ (39,312)
Excess (Deficiency) of Revenues over Exp.	\$ 31,777		\$ 607,101	
<i>Other Financing Sources/(Uses):</i>				
Transfer In/(Out)- Capital Reserve	\$ (31,777)	\$ (31,777)	\$ (31,777)	\$ -
Total Other Financing Sources/(Uses)	\$ (31,777)	\$ (31,777)	\$ (31,777)	\$ -
Net Change in Fund Balance	\$ (0)		\$ 575,324	
Fund Balance - Beginning	\$ -		\$ 259,828	
Fund Balance - Ending	\$ (0)		\$ 835,152	

Viera East
Community Development District
Month to Month- General Fund

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues													
Maintenance Assessments	\$ -	\$ 396,554	\$ 836,923	\$ 59,657	\$ 16,072	\$ 10,242	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,319,447
Golf Course Administrative Service	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,140
Donations for Park Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Misc. Revenue - Marketing	\$ -	\$ -	\$ -	\$ 5,593	\$ 626	\$ 74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,292
Interest Income	\$ -	\$ -	\$ -	\$ 1,408	\$ 2,614	\$ 2,886	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,909
Total Revenues	\$ 4,690	\$ 401,244	\$ 841,613	\$ 71,348	\$ 24,002	\$ 17,891	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,360,788

Expenditures													
General & Administrative													
Supervisors Fees	\$ 1,288	\$ 2,417	\$ 2,191	\$ 2,467	\$ 2,210	\$ 2,417	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,989
Engineering Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Attorney's Fees	\$ 2,988	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,988
Dissemination	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 525
Trustee Fees	\$ 337	\$ 337	\$ 337	\$ 337	\$ 337	\$ 337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,020
Annual Audit	\$ 1,185	\$ 1,185	\$ 1,185	\$ 1,185	\$ 1,185	\$ 1,185	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,109
Collection Agent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Management Fees	\$ 9,604	\$ 9,604	\$ 9,604	\$ 9,604	\$ 9,604	\$ 9,604	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,621
Postage	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10
Printing & Binding	\$ 4	\$ 6	\$ 103	\$ 5	\$ 13	\$ 42	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 172
Insurance- Liability	\$ 813	\$ 813	\$ 813	\$ 813	\$ 813	\$ 813	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,880
Legal Advertising	\$ 299	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 299
Other Current Charges	\$ 25	\$ 27	\$ 31	\$ -	\$ 11	\$ 35	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128
Office Supplies	\$ 103	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 103
Dues & Licenses	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Information Technology	\$ 395	\$ 395	\$ 395	\$ 395	\$ 395	\$ 395	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,367
Total General & Administrative	\$ 17,313	\$ 14,870	\$ 14,745	\$ 14,892	\$ 14,654	\$ 14,913	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91,388

Operations & Maintenance													
Operating Expenditures													
Salaries	\$ 14,769	\$ 14,384	\$ 14,864	\$ 14,864	\$ 13,425	\$ 15,175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 87,481
Administration Fee	\$ 103	\$ 99	\$ 955	\$ 95	\$ 103	\$ 72	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,426
FICA Expense	\$ 1,130	\$ 1,100	\$ 1,137	\$ 1,137	\$ 1,027	\$ 1,161	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,692

Viera East
Community Development District
Month to Month- General Fund

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Operating Expenditures Continued													
Health Insurance	\$ 167	\$ 108	\$ 109	\$ 109	\$ 109	\$ 109	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 712
Workers Compensation	\$ 68	\$ 317	\$ 235	\$ 235	\$ 212	\$ 240	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,307
Unemployment	\$ 106	\$ -	\$ 242	\$ 242	\$ 21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 610
Retirement Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Contractual	\$ 611	\$ 704	\$ 608	\$ 608	\$ 611	\$ 611	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,754
Marketing- Lifestyle/Amenities	\$ 10,450	\$ 4,629	\$ 10,637	\$ 5,454	\$ 8,322	\$ 4,178	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,670
Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Operating Exp.	\$ 27,404	\$ 21,342	\$ 28,787	\$ 22,744	\$ 23,830	\$ 21,546	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 145,652
Maintenance Expenditures													
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	\$ 12,904	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68,324
Midge Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingencies	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300
Fire Line Management	\$ -	\$ 800	\$ 211	\$ 150	\$ 600	\$ 135	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,895
Basin Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Maintenance Exp.	\$ 10,464	\$ 11,924	\$ 12,455	\$ 79,082	\$ 114,076	\$ 13,139	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 241,140
Grounds Maintenance Expenditures													
Salaries	\$ 17,090	\$ 17,235	\$ 17,718	\$ 17,743	\$ 15,127	\$ 17,295	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 102,208
Bonus Program	\$ -	\$ 59,814	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,814
Administrative Fees	\$ 179	\$ 173	\$ 179	\$ 159	\$ 190	\$ 179	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,060
FICA	\$ 1,307	\$ 1,318	\$ 1,355	\$ 1,357	\$ 1,157	\$ 1,323	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,819
Health Insurance	\$ 2,351	\$ 2,351	\$ 2,969	\$ 2,605	\$ 2,605	\$ 2,605	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,487
Workers Compensation	\$ 270	\$ 400	\$ 280	\$ 280	\$ 244	\$ 273	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,747
Unemployment	\$ -	\$ -	\$ 290	\$ 610	\$ 216	\$ 52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,167
Retirement Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 1,541	\$ 1,286	\$ 225	\$ -	\$ -	\$ 225	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,277
Utilities	\$ -	\$ 540	\$ 75	\$ 310	\$ 785	\$ 1,626	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,337
Property Appraiser	\$ -	\$ -	\$ 2,391	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,391
Insurance- Property	\$ 303	\$ 303	\$ 303	\$ 303	\$ 303	\$ 303	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,818
Repairs	\$ 2,676	\$ 10,116	\$ 883	\$ 673	\$ 294	\$ 9,210	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,852
Fuel	\$ 1,350	\$ 889	\$ 1,409	\$ 1,447	\$ 1,239	\$ 1,092	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,426

Viera East
Community Development District
Month to Month- General Fund

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Grounds Maintenance Exp. Continued													
Park Maintenance	\$ 489	\$ 2,458	\$ 3,966	\$ 1,962	\$ 2,113	\$ 1,348	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,337
Sidewalk Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Chemicals	\$ -	\$ 564	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 564
Contingencies	\$ 250	\$ 5,000	\$ 3,152	\$ -	\$ -	\$ 850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,252
Refuse	\$ 3,356	\$ 615	\$ 1,174	\$ 1,243	\$ 1,249	\$ 2,415	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,051
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Grounds Maintenance	\$ 34,043	\$ 106,366	\$ 39,363	\$ 31,277	\$ 25,662	\$ 38,797	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275,507
Total Operations & Maintenance	\$ 71,910	\$ 139,632	\$ 80,605	\$ 133,102	\$ 163,568	\$ 73,481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 662,299
Total Expenditures	\$ 89,223	\$ 154,502	\$ 95,350	\$ 147,994	\$ 178,223	\$ 88,395	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 753,687
Excess (Def.) of Rev. over Exp.	\$ (84,533)	\$ 246,742	\$ 746,263	\$ (76,646)	\$ (154,221)	\$ (70,503)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 607,101
Other Financing Sources/Uses:													
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (31,777)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (31,777)
Total Other Fin. Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (31,777)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (31,777)
Net Change in Fund Balance	\$ (84,533)	\$ 246,742	\$ 746,263	\$ (76,646)	\$ (154,221)	\$ (102,280)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 575,324

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
03/12/25	2025-08	\$20,026.17	(\$222.89)	(\$396.06)	\$0.00	\$19,407.22	\$10,241.58	\$4,296.41	\$4,869.23	\$19,407.22
						\$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
TOTAL		\$2,654,205.59	\$(102,970.22)	\$(50,956.58)	\$ -	\$ 2,500,278.79	\$ 1,319,447.23	\$ 553,517.43	\$ 627,314.13	\$ 2,500,278.79

96%	Net Percent Collected
\$112,798.38	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 March 31, 2025

	Adopted Budget	Current Month			Year- to - Date		
		Actual 3/31/24	Actual 3/31/25	Variance	Actual Thru 03/31/24	Actual Thru 03/31/25	Variance
<i>Number of Rounds</i>							
Paid Rounds	35,250	5,034	7,289	2,255	21,820	26,454	4,634
Passholder Rounds	10,000	295	353	58	1,740	1,731	(9)
Comp Rounds	3,000	120	109	(11)	568	760	192
<i>Revenue per Round</i>							
Paid Rounds	\$ 50	\$51	\$39	(12)	\$290	\$44	(245)
<u>Revenues</u>							
<u>Golf Course Revenue</u>							
Greens Fees	\$ 1,994,243	\$ 257,913	\$ 286,836	\$ 28,922	\$ 1,054,875	\$ 1,174,565	\$ 119,690
Gift Cards - Sales & (Usage)	\$ 26,523	\$ (866)	\$ (1,528)	\$ (662)	\$ 3,597	\$ 4,098	\$ 501
Season Advance/Trail Fees	\$ 125,000	\$ 8,675	\$ 7,263	\$ (1,412)	\$ 68,290	\$ 44,694	\$ (23,596)
Loyalty Program	\$ 25,000	\$ 2,071	\$ 2,834	\$ 763	\$ 14,646	\$ 15,706	\$ 1,060
Driving Range	\$ 84,872	\$ 11,353	\$ 11,887	\$ 534	\$ 47,976	\$ 49,956	\$ 1,981
Golf Lessons	\$ 7,000	\$ 1,170	\$ 2,649	\$ 1,479	\$ 3,770	\$ 10,226	\$ 6,456
Miscellaneous Income - Golf Course	\$ 15,000	\$ (791)	\$ 182	\$ 972	\$ (300)	\$ 9,042	\$ 9,342
Assessments - Recreation Operating	\$ 18,239	\$ 1,520	\$ 1,520	\$ -	\$ 9,120	\$ 9,120	\$ -
Subtotal Golf Course Revenue	\$ 2,295,877	\$ 281,046	\$ 311,642	\$ 30,596	\$ 1,201,974	\$ 1,317,407	\$ 115,433
<u>Pro Shop Revenue</u>							
Merchandise Sales	\$ 122,004	\$ 16,818	\$ 12,718	\$ (4,100)	\$ 70,571	\$ 67,200	\$ (3,371)
Subtotal Pro Shop Revenue	\$ 122,004	\$ 16,818	\$ 12,718	\$ (4,100)	\$ 70,571	\$ 67,200	\$ (3,371)

Viera East
Community Development District
Golf Course, Pro Shop & Restaurant
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending March 31, 2025

	Adopted Budget	Current Month			Year- to - Date		
		Actual 3/31/24	Actual 3/31/25	Variance	Actual Thru 03/31/24	Actual Thru 03/31/25	Variance
<u>Restaurant Revenue</u>							
Food Sales	\$ 404,923	\$ 49,028	\$ 43,213	\$ (5,815)	\$ 224,286	\$ 222,997	\$ (1,289)
Snack Sales	\$ 11,000	\$ 881	\$ 525	\$ (356)	\$ 4,251	\$ 3,338	\$ (913)
Beverage Sales	\$ 13,642	\$ 6,081	\$ 3,024	\$ (3,057)	\$ 27,040	\$ 18,181	\$ (8,858)
Beer Sales	\$ 197,054	\$ 16,435	\$ 25,468	\$ 9,033	\$ 71,583	\$ 113,112	\$ 41,529
Wine Sales	\$ 34,106	\$ 518	\$ 2,077	\$ 1,559	\$ 3,174	\$ 9,741	\$ 6,567
Liquor Sales	\$ 101,442	\$ 14,353	\$ 21,179	\$ 6,826	\$ 69,607	\$ 100,673	\$ 31,066
Miscellaneous Income - Restaurant	\$ -	\$ -	\$ -	\$ -	\$ 426	\$ 687	\$ 261
Subtotal Restaurant Revenue	\$ 762,167	\$ 87,296	\$ 95,485	\$ 8,189	\$ 400,368	\$ 468,729	\$ 68,361
Total Revenues	\$ 3,180,048	\$ 385,159	\$ 419,845	\$ 34,686	\$ 1,672,912	\$ 1,853,336	\$ 180,424

Expenditures

General Expenditures

Other Contractual Services	\$ 20,000	\$ 944	\$ 1,229	\$ (285)	\$ 6,030	\$ 8,213	\$ (2,183)
Telephone	\$ 4,058	\$ 338	\$ 1,631	\$ (1,292)	\$ 2,021	\$ 7,781	\$ (5,760)
Utilities	\$ 5,400	\$ 455	\$ 286	\$ 169	\$ 2,113	\$ 2,227	\$ (115)
Repairs & Maintenance	\$ 15,000	\$ 275	\$ 360	\$ (85)	\$ 3,031	\$ 7,516	\$ (4,485)
Bank Charges	\$ 55,000	\$ 7,416	\$ 7,925	\$ (508)	\$ 30,122	\$ 33,879	\$ (3,757)
Office Supplies	\$ 4,500	\$ 198	\$ 428	\$ (229)	\$ 971	\$ 2,703	\$ (1,732)
Operating Supplies	\$ 5,000	\$ 617	\$ 1,046	\$ (429)	\$ 4,293	\$ 4,519	\$ (227)
Dues, Licenses & Subscriptions	\$ 12,000	\$ 1,577	\$ 1,495	\$ 82	\$ 5,881	\$ 6,745	\$ (864)

Viera East
Community Development District
Golf Course, Pro Shop & Restaurant
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending March 31, 2025

	Adopted Budget	Current Month			Year- to - Date		
		Actual	Actual	Variance	Actual	Actual	Variance
		3/31/24	3/31/25		Thru 03/31/24	Thru 03/31/25	
<i>General Expenditures Continued</i>							
Drug Testing- All departments	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training, Education & Emp. Relations	\$ 9,000	\$ -	\$ 490	\$ (490)	\$ -	\$ 2,647	\$ (2,647)
Contractual Security	\$ 4,000	\$ 1,061	\$ 973	\$ 88	\$ 2,094	\$ 3,829	\$ (1,735)
IT Services	\$ 3,000	\$ 95	\$ 532	\$ (437)	\$ 1,237	\$ 4,131	\$ (2,894)
Subtotal General Expenditures	\$ 137,458	\$ 12,976	\$ 16,393	\$ (3,416)	\$ 57,792	\$ 84,190	\$ (26,397)
<i>Administrative Expenditures</i>							
Legal Fees	\$ 1,500	\$ -	\$ -	\$ -	\$ 563	\$ 578	\$ (16)
Arbitrage	\$ 600	\$ 50	\$ 50	\$ -	\$ 300	\$ 750	\$ (450)
Dissemination	\$ 1,050	\$ 83	\$ 88	\$ (4)	\$ 500	\$ 525	\$ (25)
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trustee Fees	\$ 4,100	\$ 336	\$ 341	\$ (5)	\$ 2,045	\$ 2,045	\$ (0)
Annual Audit	\$ 5,000	\$ 417	\$ 423	\$ (7)	\$ 2,500	\$ 2,541	\$ (41)
Golf Course Administrative Services	\$ 56,280	\$ 4,690	\$ 4,690	\$ -	\$ 28,140	\$ 28,140	\$ -
Insurance	\$ 161,889	\$ 12,584	\$ 13,124	\$ (540)	\$ 75,361	\$ 78,422	\$ (3,061)
Property Taxes	\$ 15,000	\$ 856	\$ 746	\$ 110	\$ 4,282	\$ 4,596	\$ (314)
Subtotal Administrative Exp.	\$ 245,419	\$ 19,017	\$ 19,462	\$ (445)	\$ 113,689	\$ 117,596	\$ (3,906)
Total General & Administrative	\$ 382,877	\$ 31,993	\$ 35,855	\$ (3,862)	\$ 171,482	\$ 201,785	\$ (30,304)

Viera East
Community Development District
Golf Course, Pro Shop & Restaurant
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending March 31, 2025

	Adopted Budget	Current Month			Year- to - Date		
		Actual 3/31/24	Actual 3/31/25	Variance	Actual Thru 03/31/24	Actual Thru 03/31/25	Variance
<u>Operations & Maintenance</u>							
Golf Operations Expenditures							
Salaries	\$ 314,250	\$ 31,620	\$ 32,568	\$ (948)	\$ 149,618	\$ 174,050	\$ (24,432)
Administrative Fee	\$ 16,848	\$ 1,225	\$ 1,174	\$ 51	\$ 6,826	\$ 7,238	\$ (411)
FICA Expense	\$ 26,671	\$ 2,419	\$ 2,491	\$ (73)	\$ 12,112	\$ 13,315	\$ (1,203)
Health Insurance	\$ 10,500	\$ 687	\$ 71	\$ 616	\$ 3,589	\$ 2,507	\$ 1,082
Workers Compensation	\$ 7,077	\$ 500	\$ 514	\$ (15)	\$ 2,057	\$ 2,936	\$ (879)
Unemployment	\$ 10,935	\$ 901	\$ 822	\$ 79	\$ 3,953	\$ 3,912	\$ 42
Golf Printing	\$ 2,500	\$ -	\$ 1,465	\$ (1,465)	\$ -	\$ 2,610	\$ (2,610)
Utilities	\$ 22,500	\$ 1,573	\$ 1,537	\$ 36	\$ 9,791	\$ 8,704	\$ 1,087
Repairs	\$ 1,000	\$ 400	\$ 28	\$ 372	\$ 523	\$ 361	\$ 161
Pest Control	\$ 1,300	\$ 95	\$ -	\$ 95	\$ 571	\$ -	\$ 571
Supplies	\$ 15,000	\$ 1,773	\$ 41	\$ 1,732	\$ 10,415	\$ 5,121	\$ 5,294
Uniforms	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ 727	\$ (727)
Training, Educ. & Employee Relations	\$ 9,000	\$ -	\$ -	\$ -	\$ 600	\$ 1,108	\$ (508)
Cart Lease	\$ 135,196	\$ 11,711	\$ 11,404	\$ 307	\$ 50,636	\$ 69,072	\$ (18,437)
Cart Maintenance	\$ 5,000	\$ 1,043	\$ -	\$ 1,043	\$ 1,585	\$ 851	\$ 734
Driving Range	\$ 10,000	\$ 233	\$ 361	\$ (128)	\$ 3,878	\$ 740	\$ 3,138
Subtotal Golf Operations Expenditure	\$ 589,277	\$ 54,178	\$ 52,476	\$ 1,702	\$ 256,153	\$ 293,252	\$ (37,099)
Golf Course Maintenance Expenditures							
Salaries	\$ 474,149	\$ 37,228	\$ 42,593	\$ (5,365)	\$ 216,742	\$ 237,820	\$ (21,078)
Administrative Fees	\$ 6,616	\$ 419	\$ 466	\$ (47)	\$ 2,616	\$ 2,659	\$ (43)
FICA Expense	\$ 43,881	\$ 2,851	\$ 3,258	\$ (407)	\$ 17,523	\$ 18,193	\$ (670)
Employee Insurance	\$ 38,513	\$ 3,143	\$ 6,304	\$ (3,161)	\$ 19,376	\$ 31,612	\$ (12,236)
Workers Compensation	\$ 10,462	\$ 587	\$ 671	\$ (84)	\$ 3,611	\$ 3,994	\$ (384)

Viera East
Community Development District
Golf Course, Pro Shop & Restaurant
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending March 31, 2025

	Adopted Budget	Current Month			Year- to - Date		
		Actual 3/31/24	Actual 3/31/25	Variance	Actual Thru 03/31/24	Actual Thru 03/31/25	Variance
Golf Course Maintenance Expenditures Continued							
Unemployment	\$ 6,418	\$ 295	\$ 313	\$ (18)	\$ 3,191	\$ 3,420	\$ (228)
Utilities/Water	\$ 30,000	\$ 1,924	\$ 2,462	\$ (539)	\$ 14,073	\$ 14,438	\$ (365)
Repairs	\$ 48,000	\$ 2,830	\$ 4,288	\$ (1,459)	\$ 21,237	\$ 21,649	\$ (412)
Restaurant Repairs	\$ 10,000	\$ 38	\$ 584	\$ (546)	\$ 4,707	\$ 1,408	\$ 3,300
Fuel & Oil	\$ 40,000	\$ 2,880	\$ 2,216	\$ 664	\$ 16,799	\$ 14,977	\$ 1,822
Pest Control	\$ 2,000	\$ 160	\$ 371	\$ (211)	\$ 959	\$ 2,220	\$ (1,261)
Irrigation/Drainage	\$ 20,000	\$ 614	\$ 2,288	\$ (1,674)	\$ 6,189	\$ 6,648	\$ (459)
Sand and Topsoil	\$ 26,500	\$ 1,098	\$ 2,304	\$ (1,207)	\$ 5,786	\$ 7,075	\$ (1,289)
Flower/Mulch	\$ 7,000	\$ -	\$ 1,603	\$ (1,603)	\$ 1,592	\$ 3,059	\$ (1,467)
Fertilizer	\$ 175,000	\$ 10,736	\$ 9,421	\$ 1,314	\$ 66,255	\$ 53,335	\$ 12,919
Seed/Sod	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 272	\$ (272)
Trash Removal	\$ 3,000	\$ 219	\$ 226	\$ (7)	\$ 1,316	\$ 1,648	\$ (331)
Contingency	\$ 7,500	\$ 3,696	\$ -	\$ 3,696	\$ 6,199	\$ -	\$ 6,199
First Aid	\$ 800	\$ 28	\$ -	\$ 28	\$ 63	\$ -	\$ 63
Operating Supplies	\$ 20,000	\$ 1,998	\$ 603	\$ 1,395	\$ 4,442	\$ 6,832	\$ (2,391)
Training	\$ 9,000	\$ 740	\$ 114	\$ 627	\$ 1,432	\$ 555	\$ 877
Janitorial Supplies	\$ 1,000	\$ -	\$ -	\$ -	\$ 161	\$ 700	\$ (539)
Janitorial Services	\$ 13,956	\$ 2,749	\$ 1,120	\$ 1,629	\$ 16,026	\$ 6,268	\$ 9,758
Soil & Water Testing	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uniforms	\$ 10,000	\$ 528	\$ 735	\$ (207)	\$ 4,922	\$ 5,799	\$ (877)
Equipment Rental	\$ 2,000	\$ -	\$ 48	\$ (48)	\$ 197	\$ 2,687	\$ (2,490)
Equipment Lease	\$ 216,000	\$ 16,855	\$ 17,765	\$ (911)	\$ 107,358	\$ 107,163	\$ 194
Subtotal Grounds Maintenance Exp.	\$ 1,232,795	\$ 91,615	\$ 99,754	\$ (8,139)	\$ 542,772	\$ 554,432	\$ (11,660)

Viera East
Community Development District
Golf Course, Pro Shop & Restaurant
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending March 31, 2025

	Adopted Budget	Current Month			Year- to - Date		
		Actual 3/31/24	Actual 3/31/25	Variance	Actual Thru 03/31/24	Actual Thru 03/31/25	Variance
Total Operations & Maintenance	\$ 1,822,072	\$ 145,793	\$ 152,230	\$ (6,437)	\$ 798,924	\$ 847,683	\$ (48,759)
Total Golf Course Revenue	\$ 2,295,877	\$ 281,046	\$ 311,642	\$ 30,596	\$ 1,201,974	\$ 1,317,407	\$ 115,433
Merchandise Sales							
Cost of Goods Sold	\$ 90,000	\$ 10,814	\$ 8,399	\$ 2,415	\$ 53,732	\$ 45,632	\$ 8,100
Subtotal Merchandise Sales	\$ 90,000	\$ 10,814	\$ 8,399	\$ 2,415	\$ 53,732	\$ 45,632	\$ 8,100
Total Pro Shop Exp.	\$ 90,000	\$ 10,814	\$ 8,399	\$ 2,415	\$ 53,732	\$ 45,632	\$ 8,100
Pro Shop Revenue	\$ 122,004	\$ 16,818	\$ 12,718	\$ (4,100)	\$ 70,571	\$ 67,200	\$ (3,371)
<i>Restaurant Expenditures</i>							
Restaurant Expenditures							
Restaurant Manager Contract	\$ -	\$ -	\$ -	\$ -	\$ 10,833	\$ -	\$ 10,833
Salaries	\$ 320,250	\$ 30,575	\$ 27,321	\$ 3,254	\$ 147,713	\$ 175,034	\$ (27,321)
Administrative Fee	\$ 7,956	\$ 596	\$ 585	\$ 11	\$ 3,316	\$ 4,169	\$ (853)
FICA Expense	\$ 29,041	\$ 3,560	\$ 3,292	\$ 268	\$ 16,788	\$ 19,442	\$ (2,654)
Health Insurance	\$ 14,000	\$ 1,788	\$ 940	\$ 849	\$ 6,426	\$ 8,011	\$ (1,584)
Workers Compensation	\$ 7,300	\$ 481	\$ 413	\$ 68	\$ 2,374	\$ 2,488	\$ (115)
Unemployment	\$ 6,882	\$ 662	\$ 566	\$ 96	\$ 3,915	\$ 4,079	\$ (165)
Telephone	\$ 5,250	\$ 404	\$ -	\$ 404	\$ 3,190	\$ -	\$ 3,190
Utilities	\$ 11,000	\$ 1,456	\$ 786	\$ 671	\$ 5,893	\$ 4,663	\$ 1,230
Pest Control	\$ 1,200	\$ 95	\$ -	\$ 95	\$ 571	\$ -	\$ 571
Merchant Fees	\$ 27,500	\$ 2,602	\$ 2,923	\$ (322)	\$ 11,996	\$ 14,859	\$ (2,863)

Viera East
Community Development District
Golf Course, Pro Shop & Restaurant
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending March 31, 2025

	Adopted Budget	Current Month			Year- to - Date		
		Actual 3/31/24	Actual 3/31/25	Variance	Actual Thru 03/31/24	Actual Thru 03/31/25	Variance
Restaurant Expenditures Continued							
Equipment Lease	\$ 1,500	\$ -	\$ 143	\$ (143)	\$ 415	\$ 856	\$ (441)
Kitchen Equipment/Supplies	\$ 3,000	\$ 656	\$ 881	\$ (225)	\$ 3,298	\$ 7,397	\$ (4,099)
Paper & Plastic Supplies	\$ 15,000	\$ 1,199	\$ 880	\$ 319	\$ 8,512	\$ 6,605	\$ 1,907
Operating Supplies	\$ 20,000	\$ 1,931	\$ (390)	\$ 2,321	\$ 6,952	\$ 330	\$ 6,623
Delivery/Gas	\$ 7,000	\$ 556	\$ 380	\$ 176	\$ 3,375	\$ 2,385	\$ 990
Dues & License	\$ 11,500	\$ 569	\$ 1,027	\$ (458)	\$ 5,687	\$ 5,388	\$ 299
Subtotal Restaurant Expenditures	\$ 488,379	\$ 47,130	\$ 39,746	\$ 7,384	\$ 241,253	\$ 255,706	\$ (14,452)
Cost of Goods Sold							
Food Cost	\$ 139,388	\$ 56,164	\$ 23,671	\$ 32,493	\$ 124,481	\$ 115,909	\$ 8,572
Snack Cost	\$ 5,250	\$ 1,617	\$ 1,490	\$ 127	\$ 2,763	\$ 3,439	\$ (676)
Beverage Cost	\$ 16,800	\$ 7,200	\$ 5,973	\$ 1,228	\$ 18,094	\$ 18,121	\$ (27)
Beer Cost	\$ 74,550	\$ 16,036	\$ 6,672	\$ 9,364	\$ 38,896	\$ 41,211	\$ (2,315)
Wine Cost	\$ 5,250	\$ 1,557	\$ 1,591	\$ (34)	\$ 3,472	\$ 5,057	\$ (1,585)
Liquor Cost	\$ 32,550	\$ 12,833	\$ 7,414	\$ 5,418	\$ 35,363	\$ 32,736	\$ 2,627
Subtotal Cost of Goods Sold	\$ 273,788	\$ 95,407	\$ 46,811	\$ 48,596	\$ 223,068	\$ 216,473	\$ 6,596
Total Restaurant Expenditures	\$ 762,167	\$ 142,537	\$ 86,557	\$ 55,980	\$ 464,322	\$ 472,178	\$ (7,856)
Total Restaurant Revenue	\$ 762,167	\$ 87,296	\$ 95,485	\$ 8,189	\$ 400,368	\$ 468,729	\$ 68,361
Total Golf & H&E Revenue	\$ 3,180,048	\$ 385,159	\$ 419,845	\$ 34,686	\$ 1,672,912	\$ 1,853,336	\$ 180,424

Viera East
Community Development District
Golf Course, Pro Shop & Restaurant
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending March 31, 2025

	Adopted Budget	Current Month			Year- to - Date		
		Actual 3/31/24	Actual 3/31/25	Variance	Actual Thru 03/31/24	Actual Thru 03/31/25	Variance
Total Golf & H&E Expenditures	\$ 3,057,116	\$ 331,138	\$ 283,042	\$ 48,096	\$ 1,488,460	\$ 1,567,279	\$ (78,819)
Excess (Deficiency) of Rev. over Exp.	\$ 122,932	\$ 54,022	\$ 136,804	\$ (13,411)	\$ 184,452	\$ 286,057	\$ 259,242
<i>Other Financing Sources/(Uses):</i>							
Assessments - Recreation Debt Service	\$ 560,250	\$ 46,688	\$ 46,688	\$ -	\$ 280,125	\$ 280,125	\$ -
Interest Income	\$ 1,000	\$ 2,920	\$ 2,018	\$ (902)	\$ 9,420	\$ 8,785	\$ (635)
Transfer In/(Out) - Capital Reserve	\$ (84,410)	\$ (140,691)	\$ (84,410)	\$ 56,282	\$ (140,691)	\$ (84,410)	\$ 56,282
Interest Expense	\$ (53,250)	\$ (6,479)	\$ (4,438)	\$ 2,042	\$ (38,875)	\$ (26,625)	\$ 12,250
Principal Expense	\$ (520,000)	\$ (40,833)	\$ (43,333)	\$ (2,500)	\$ (245,000)	\$ (260,000)	\$ (15,000)
Total Other Financing Sources/(Uses)	\$ (96,410)	\$ (138,396)	\$ (83,475)	\$ 54,922	\$ (135,021)	\$ (82,125)	\$ 52,896
Net Change in Fund Balance	\$ 26,523	\$ (84,375)	\$ 53,329		\$ 49,431	\$ 203,932	
Fund Balance - Beginning	\$ -				\$ 639,514	\$ 772,231	
Fund Balance - Ending	\$ 26,523				\$ 688,945	\$ 976,163	

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	7,289							26,454
Passholder Rounds	226	301	314	244	293	353							1,731
Comp Rounds	116	112	144	124	155	109							760
<i>Revenue per Round</i>													
Paid Rounds	\$38	\$43	\$45	\$49	\$53	\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$44
Revenues:													
<u>Golf Course Revenue</u>													
Greens Fees	\$ 108,644	\$ 165,383	\$ 174,680	\$ 184,651	\$ 254,371	\$ 286,836	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,174,565
Gift Cards - Sales & (Usage)	\$ (257)	\$ 1,337	\$ 6,280	\$ 269	\$ (2,003)	\$ (1,528)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,098
Season Advance/Trail Fees	\$ 9,215	\$ 7,123	\$ 6,951	\$ 7,145	\$ 6,998	\$ 7,263	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,694
Loyalty Program	\$ 4,624	\$ 2,725	\$ 1,744	\$ 1,708	\$ 2,071	\$ 2,834	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,706
Driving Range	\$ 5,417	\$ 8,194	\$ 7,812	\$ 7,658	\$ 8,988	\$ 11,887	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,956
Golf Lessons	\$ 1,050	\$ 1,710	\$ 1,690	\$ 1,610	\$ 1,517	\$ 2,649	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,226
Misc. Income Golf Course	\$ 6,669	\$ (399)	\$ 1,683	\$ 1,095	\$ (188)	\$ 182	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,042
Assessments - Recreation Op.	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,120
Subtotal Golf Course Revenue	\$ 136,882	\$ 187,593	\$ 202,360	\$ 205,656	\$ 273,274	\$ 311,642	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,317,407
<u>Pro Shop Revenue</u>													
Merchandise Sales	\$ 8,217	\$ 11,776	\$ 13,069	\$ 8,722	\$ 12,697	\$ 12,718	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,200
Subtotal Pro Shop Revenue	\$ 8,217	\$ 11,776	\$ 13,069	\$ 8,722	\$ 12,697	\$ 12,718	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,200
<u>Restaurant Revenue</u>													
Food Sales	\$ 33,898	\$ 36,477	\$ 38,035	\$ 35,874	\$ 35,501	\$ 43,213	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 222,997
Snack Sales	\$ 587	\$ 805	\$ 557	\$ 419	\$ 446	\$ 525	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,338
Beverage Sales	\$ 3,482	\$ 3,468	\$ 2,387	\$ 3,144	\$ 2,677	\$ 3,024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,181
Beer Sales	\$ 13,966	\$ 16,776	\$ 18,952	\$ 16,975	\$ 20,974	\$ 25,468	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 113,112
Wine Sales	\$ 1,411	\$ 1,858	\$ 1,365	\$ 1,323	\$ 1,708	\$ 2,077	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,741
Liquor Sales	\$ 14,033	\$ 15,884	\$ 16,514	\$ 16,710	\$ 16,353	\$ 21,179	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,673
Misc. Income - Restaurant	\$ 411	\$ -	\$ -	\$ -	\$ 276	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 687
Subtotal Restaurant Revenue	\$ 67,788	\$ 75,267	\$ 77,810	\$ 74,445	\$ 77,934	\$ 95,485	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 468,729
Total Revenues	\$ 212,887	\$ 274,636	\$ 293,239	\$ 288,823	\$ 363,905	\$ 419,845	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,853,336

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
<u>Expenditures:</u>													
<u>General Expenditures:</u>													
Other Contractual Services	\$ 1,999	\$ 2,773	\$ 483	\$ 503	\$ 1,226	\$ 1,229	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,213
Telephone	\$ 354	\$ 366	\$ 2,172	\$ 1,628	\$ 1,631	\$ 1,631	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,781
Utilities	\$ 332	\$ 421	\$ 379	\$ 538	\$ 271	\$ 286	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,227
Repairs & Maintenance	\$ 275	\$ 5,952	\$ 332	\$ 323	\$ 275	\$ 360	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,516
Bank Charges	\$ 4,276	\$ 3,632	\$ 5,760	\$ 6,267	\$ 6,020	\$ 7,925	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,879
Office Supplies	\$ 591	\$ 338	\$ 1,010	\$ 73	\$ 262	\$ 428	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,703
Operating Supplies	\$ 464	\$ 619	\$ 806	\$ 650	\$ 934	\$ 1,046	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,519
Dues, Licenses & Subscriptions	\$ 849	\$ 649	\$ 1,008	\$ 1,625	\$ 1,119	\$ 1,495	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,745
Drug Testing- All departments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training, Education & Emp. Rel.	\$ 1,914	\$ 99	\$ 52	\$ -	\$ 92	\$ 490	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,647
Contractual Security	\$ 59	\$ 1,053	\$ -	\$ -	\$ 1,745	\$ 973	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,829
IT Services	\$ 955	\$ 869	\$ 457	\$ 592	\$ 727	\$ 532	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,131
Subtotal General Expenditure	\$ 12,068	\$ 16,770	\$ 12,458	\$ 12,199	\$ 14,302	\$ 16,393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 84,190
<u>Administrative Expenditures:</u>													
Legal Fees	\$ -	\$ -	\$ -	\$ 578	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 578
Arbitrage	\$ 50	\$ 50	\$ 50	\$ 500	\$ 50	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750
Dissemination	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 525
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trustee Fees	\$ 341	\$ 341	\$ 341	\$ 341	\$ 341	\$ 341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,045
Annual Audit	\$ 423	\$ 423	\$ 423	\$ 423	\$ 423	\$ 423	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,541
Golf Course Admin. Services	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,140
Insurance	\$ 13,046	\$ 13,046	\$ 13,111	\$ 13,046	\$ 13,046	\$ 13,124	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,422
Property Taxes	\$ 786	\$ 786	\$ 786	\$ 746	\$ 746	\$ 746	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,596
Subtotal Administrative Exp.	\$ 19,424	\$ 19,424	\$ 19,489	\$ 20,412	\$ 19,384	\$ 19,462	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 117,596
Total General & Admin.	\$ 31,492	\$ 36,194	\$ 31,947	\$ 32,611	\$ 33,686	\$ 35,855	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 201,785

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
<u>Operations & Maintenance</u>													
Golf Operations Expenditures													
Salaries	\$ 26,578	\$ 29,704	\$ 29,389	\$ 28,184	\$ 27,627	\$ 32,568	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 174,050
Administrative Fee	\$ 1,211	\$ 1,192	\$ 1,214	\$ 1,081	\$ 1,365	\$ 1,174	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,238
FICA Expense	\$ 2,033	\$ 2,272	\$ 2,248	\$ 2,156	\$ 2,114	\$ 2,491	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,315
Health Insurance	\$ 1,211	\$ 911	\$ 74	\$ 171	\$ 71	\$ 71	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,507
Workers Compensation	\$ 419	\$ 656	\$ 464	\$ 445	\$ 436	\$ 514	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,936
Unemployment	\$ 295	\$ 442	\$ 644	\$ 919	\$ 789	\$ 822	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,912
Golf Printing	\$ -	\$ 682	\$ -	\$ -	\$ 464	\$ 1,465	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,610
Utilities	\$ 1,383	\$ 1,402	\$ 1,349	\$ 1,404	\$ 1,629	\$ 1,537	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,704
Repairs	\$ -	\$ 77	\$ 243	\$ -	\$ 12	\$ 28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 361
Pest Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ -	\$ 1,812	\$ 107	\$ 2,287	\$ 873	\$ 41	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,121
Uniforms	\$ 727	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 727
Training, Education & Emp. Rel.	\$ 710	\$ 398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,108
Cart Lease	\$ 11,404	\$ 11,653	\$ 11,474	\$ 11,404	\$ 11,734	\$ 11,404	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69,072
Cart Maintenance	\$ -	\$ -	\$ -	\$ 402	\$ 449	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 851
Driving Range	\$ -	\$ -	\$ -	\$ 379	\$ -	\$ 361	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 740
Subtotal Operating Exp.	\$ 45,971	\$ 51,202	\$ 47,206	\$ 48,833	\$ 47,563	\$ 52,476	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 293,252
Golf Course Maintenance Exp.													
Salaries	\$ 38,557	\$ 37,852	\$ 39,256	\$ 41,248	\$ 38,315	\$ 42,593	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 237,820
Administrative Fees	\$ 430	\$ 415	\$ 430	\$ 423	\$ 495	\$ 466	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,659
FICA Expense	\$ 2,950	\$ 2,896	\$ 3,003	\$ 3,155	\$ 2,931	\$ 3,258	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,193
Employee Insurance	\$ 2,938	\$ 2,963	\$ 6,814	\$ 6,297	\$ 6,297	\$ 6,304	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,612
Workers Compensation	\$ 608	\$ 843	\$ 620	\$ 649	\$ 604	\$ 671	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,994
Unemployment	\$ 80	\$ 74	\$ 683	\$ 1,415	\$ 855	\$ 313	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,420
Utilities/Water	\$ 2,254	\$ 2,258	\$ 2,496	\$ 2,386	\$ 2,582	\$ 2,462	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,438
Repairs	\$ 2,800	\$ 1,708	\$ 2,868	\$ 4,881	\$ 5,104	\$ 4,288	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,649
Restaurant Repairs	\$ -	\$ -	\$ 780	\$ 43	\$ -	\$ 584	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,408
Fuel & Oil	\$ 2,741	\$ 1,805	\$ 3,095	\$ 2,938	\$ 2,182	\$ 2,216	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,977
Pest Control	\$ 371	\$ 371	\$ 368	\$ 368	\$ 371	\$ 371	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,220
Irrigation/Drainage	\$ 1,975	\$ 712	\$ 172	\$ 1,007	\$ 495	\$ 2,288	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,648
Sand and Topsoil	\$ 1,245	\$ -	\$ 1,142	\$ 1,270	\$ 1,114	\$ 2,304	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,075
Flower/Mulch	\$ -	\$ -	\$ -	\$ -	\$ 1,456	\$ 1,603	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,059

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
Golf Course Maintenance Exp. Cont.													
Fertilizer	\$ 2,768	\$ 7,989	\$ 7,705	\$ 9,963	\$ 15,489	\$ 9,421	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53,335
Seed/Sod	\$ -	\$ 272	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 272
Trash Removal	\$ 226	\$ -	\$ -	\$ 970	\$ 226	\$ 226	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,648
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
First Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Supplies	\$ 294	\$ 771	\$ 1,217	\$ 2,057	\$ 1,890	\$ 603	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,832
Training	\$ -	\$ 196	\$ -	\$ 245	\$ -	\$ 114	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 555
Janitorial Supplies	\$ 37	\$ -	\$ 175	\$ 103	\$ 384	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700
Janitorial Services	\$ 765	\$ 768	\$ 1,095	\$ 1,120	\$ 1,400	\$ 1,120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,268
Soil & Water Testing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uniforms	\$ 1,033	\$ 1,292	\$ 581	\$ 1,266	\$ 892	\$ 735	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,799
Equipment Rental	\$ 48	\$ 47	\$ 2,500	\$ -	\$ 44	\$ 48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,687
Equipment Lease	\$ 16,948	\$ 19,171	\$ 17,749	\$ 17,900	\$ 17,630	\$ 17,765	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 107,163
Subtotal Golf Main. Exp.	\$ 79,068	\$ 82,401	\$ 92,749	\$ 99,705	\$ 100,754	\$ 99,754	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 554,432
Total Operations & Mainten.	\$ 125,038	\$ 133,603	\$ 139,955	\$ 148,538	\$ 148,317	\$ 152,230	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 847,683
Merchandise Expenditures													
Cost of Goods Sold	\$ 6,506	\$ 6,800	\$ 5,651	\$ 7,275	\$ 11,001	\$ 8,399	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,632
Subtotal Merchandise Exp.	\$ 6,506	\$ 6,800	\$ 5,651	\$ 7,275	\$ 11,001	\$ 8,399	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,632
Total Pro Shop Exp.	\$ 6,506	\$ 6,800	\$ 5,651	\$ 7,275	\$ 11,001	\$ 8,399	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,632
<u>Restaurant Expenditures</u>													
Restaurant Expenditures													
Restaurant Manager Contract	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries	\$ 29,058	\$ 31,565	\$ 31,244	\$ 30,353	\$ 25,492	\$ 27,321	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,034
Administrative Fee	\$ 731	\$ 757	\$ 765	\$ 651	\$ 680	\$ 585	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,169
FICA Expense	\$ 3,070	\$ 3,422	\$ 3,409	\$ 3,304	\$ 2,945	\$ 3,292	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,442
Health Insurance	\$ 1,529	\$ 1,997	\$ 1,824	\$ 812	\$ 909	\$ 940	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,011
Workers Compensation	\$ 450	\$ 253	\$ 492	\$ 478	\$ 402	\$ 413	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,488
Unemployment	\$ 230	\$ 260	\$ 803	\$ 1,439	\$ 782	\$ 566	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,079
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
Restaurant Expenditures Continued													
Utilities	\$ 827	\$ 820	\$ 668	\$ 651	\$ 911	\$ 786	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,663
Pest Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Merchant Fees	\$ 2,153	\$ 2,338	\$ 2,431	\$ 2,268	\$ 2,745	\$ 2,923	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,859
Equipment Lease	\$ 143	\$ 143	\$ 143	\$ 143	\$ 143	\$ 143	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 856
Kitchen Equipment/Supplies	\$ 1,580	\$ 1,454	\$ 1,333	\$ 1,403	\$ 746	\$ 881	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,397
Paper & Plastic Supplies	\$ 1,385	\$ 842	\$ 1,117	\$ 578	\$ 1,804	\$ 880	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,605
Operating Supplies	\$ 194	\$ -	\$ -	\$ -	\$ 526	\$ (390)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 330
Delivery/Gas	\$ 476	\$ 320	\$ 451	\$ 400	\$ 358	\$ 380	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,385
Dues & License	\$ 569	\$ 871	\$ 871	\$ 1,024	\$ 1,027	\$ 1,027	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,388
Subtotal Restaurant Exp.	\$ 42,395	\$ 45,042	\$ 45,550	\$ 43,503	\$ 39,469	\$ 39,746	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 255,706
Cost of Goods Sold													
Food Cost	\$ 15,832	\$ 23,624	\$ 16,964	\$ 20,305	\$ 15,512	\$ 23,671	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115,909
Snack Cost	\$ 271	\$ 333	\$ 903	\$ 232	\$ 211	\$ 1,490	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,439
Beverage Cost	\$ 3,808	\$ 2,080	\$ 2,452	\$ 2,845	\$ 963	\$ 5,973	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,121
Beer Cost	\$ 7,345	\$ 6,215	\$ 7,523	\$ 5,025	\$ 8,431	\$ 6,672	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,211
Wine Cost	\$ 440	\$ 603	\$ 966	\$ 708	\$ 749	\$ 1,591	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,057
Liquor Cost	\$ 4,739	\$ 5,982	\$ 6,935	\$ 4,428	\$ 3,238	\$ 7,414	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,736
Subtotal Cost of Goods Sold	\$ 32,435	\$ 38,836	\$ 35,743	\$ 33,543	\$ 29,104	\$ 46,811	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 216,473
Total Restaurant Exp.	\$ 74,830	\$ 83,879	\$ 81,293	\$ 77,046	\$ 68,573	\$ 86,557	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 472,178
Total Expenditures	\$ 237,867	\$ 260,476	\$ 258,847	\$ 265,470	\$ 261,578	\$ 283,042	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,567,279
Excess (Def.) of Rev. over Exp.	\$ (24,980)	\$ 14,161	\$ 34,392	\$ 23,353	\$ 102,327	\$ 136,804	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 286,057
Other Financing Sources/Uses:													
Assess. -Recreation Debt Service	\$ 46,688	\$ 46,688	\$ 46,688	\$ 46,688	\$ 46,688	\$ 46,688	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 280,125
Interest Income	\$ 1,226	\$ 1,279	\$ 1,112	\$ 1,300	\$ 1,849	\$ 2,018	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,785
Transfer In/(Out)- Cap. Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (84,410)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (84,410)
Interest Expense	\$ (4,438)	\$ (4,438)	\$ (4,438)	\$ (4,438)	\$ (4,438)	\$ (4,438)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (26,625)
Principal Expense	\$ (43,333)	\$ (43,333)	\$ (43,333)	\$ (43,333)	\$ (43,333)	\$ (43,333)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (260,000)
Total Other Fin Sources/Uses	\$ 142	\$ 196	\$ 29	\$ 216	\$ 766	\$ (83,475)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (82,125)
Net Change in Fund Balance	\$ (24,837)	\$ 14,357	\$ 34,421	\$ 23,569	\$ 103,093	\$ 53,329	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 203,932

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
Cost of Goods Sold as a % of Sales:													
Food Cost	46.7%	64.8%	44.6%	56.6%	43.7%	54.8%							
Snack Cost	46.1%	41.4%	162.1%	55.4%	47.4%	283.7%							
Beverage Cost	109.4%	60.0%	102.7%	90.5%	36.0%	197.5%							
Beer Cost	52.6%	37.0%	39.7%	29.6%	40.2%	26.2%							
Wine Cost	31.2%	32.4%	70.8%	53.5%	43.9%	76.6%							
Liquor Cost	33.8%	37.7%	42.0%	26.5%	19.8%	35.0%							

Viera East
Community Development District
Capital Reserve Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending March 31, 2025

	Adopted Budget	Prorated Budget Thru 03/31/25	General Fund Allocation	Golf Course Allocation	Total Actual Thru 03/31/25
Revenues					
Interest	\$ 500	\$ 250	\$ 1,397	\$ 2,413	\$ 3,809
Total Revenues	\$ 500	\$ 250	\$ 1,397	\$ 2,413	\$ 3,809
Expenditures:					
Capital Outlay	\$ 80,000	\$ 40,000	\$ 42,740	\$ 270,897	\$ 313,638
Truck Maintenance	\$ 25,000	\$ 12,500	\$ -	\$ -	\$ -
Sign Project	\$ 20,000	\$ 10,000	\$ -	\$ -	\$ -
Vehicle Purchase	\$ 20,000	\$ 10,000	\$ -	\$ -	\$ -
Total Expenditures	\$ 145,000	\$ 72,500	\$ 42,740	\$ 270,897	\$ 313,638
Excess (Deficiency) of Revenues over Expenditures	\$ (144,500)		\$ (41,344)	\$ (268,485)	\$ (309,828)
Other Financing Sources/(Uses)					
Transfer In/(Out)- General Fund	\$ 31,777	\$ -	\$ 116,187	\$ -	\$ 116,187
Transfer In/(Out)- Golf Course	\$ 84,410	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ 116,187	\$ -	\$ 116,187	\$ -	\$ 116,187
Net Change in Fund Balance	\$ (28,313)		\$ 74,843	\$ (268,485)	\$ (193,642)
Fund Balance - Beginning	\$ 1,660,412		\$ 580,243	\$ 1,002,380	\$ 1,582,623
Fund Balance - Ending	\$ 1,632,099		\$ 655,086	\$ 733,896	\$ 1,388,981

* 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 March 31, 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
Total General Fund				<u>\$ 42,740</u>
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
03/31/25	Golf Course	Ruth Nichols	Truck	\$ 35,000
Total Golf Course				<u>\$ 270,897</u>
Total				<u>\$ 313,638</u>

Viera East
Community Development District
Debt Service Fund Series 2020
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending March 31, 2025

	Adopted Budget	Prorated Budget Thru 03/31/25	Actual Thru 03/31/25	Variance
Revenues:				
Assessments - Tax Roll	\$ 655,615	\$ 627,314	\$ 627,314	\$ -
Interest	\$ 500	\$ 250	\$ 9,548	\$ 9,298
Total Revenues	\$ 656,115	\$ 627,564	\$ 636,862	\$ 9,298
Expenditures:				
Interest - 11/1	\$ 80,658	\$ 80,658	\$ 80,658	\$ -
Principal - 5/1	\$ 500,000	\$ -	\$ -	\$ -
Interest - 5/1	\$ 80,658	\$ -	\$ -	\$ -
Total Expenditures	\$ 661,315	\$ 80,658	\$ 80,658	\$ -
Excess (Deficiency) of Revenues over Expen	\$ (5,200)		\$ 556,204	
Other Financing Sources/(Uses):				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (5,200)		\$ 556,204	
Fund Balance - Beginning	\$ 132,287		\$ 357,224	
Fund Balance - Ending	\$ 127,087		\$ 913,428	

Viera East
Community Development District
Capital Projects Fund Series 2020
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending March 31, 2025

	Adopted Budget	Prorated Budget Thru 03/31/25	Actual Thru 03/31/25	Variance
Revenues				
Interest	\$ -	\$ -	\$ 2,338	\$ 2,338
Total Revenues	\$ -	\$ -	\$ 2,338	\$ 2,338
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ (150)	\$ 150
Total Expenditures	\$ -	\$ -	\$ (150)	\$ 150
Excess (Deficiency) of Revenues over Expen	\$ -		\$ 2,488	
Other Financing Sources/(Uses)				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ -		\$ 2,488	
Fund Balance - Beginning	\$ -		\$ 61,662	
Fund Balance - Ending	\$ -		\$ 64,151	