Viera East Community Development District

Agenda

May 22, 2025

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Viera East Community Development District 219 E. Livingston St. Orlando, FL 32801

Phone: 407-841-5524

May 15, 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, May 22, 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 April 24, 2025 Board of Supervisors Meeting
- 5. New Business
 - A. Consideration of Resolution 2025-02 Approving Fiscal Year 2026 Proposed Budget and Setting a Public Hearing to Adopt
- 6. Old Business
 - A. Action Items List
- 7. Staff Reports
 - A. General Manager's Report
 - B. District Manager's Report
 - i. Discussion of After Hours Event
 - 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**, **April 24**, **2025** at 6:30 p.m. at Faith Lutheran Church, 5550 Faith Drive, Viera, Florida.

Present and constituting a quorum were:

Jennifer DeVries
Rob Dale
Bill Macheras
Ron Rysztogi
Denise Yelvington

Chairperson Vice Chairman Treasurer Assistant Secretary Assistant Secretary

Also present were:

Jason Showe Jeremy LeBrun Jim Moller Terry Mott District Manager GMS Golf Maintenance Superintendent Resident

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

The Pledge of Allegiance was recited.

THIRD ORDER OF BUSINESS

Mr. Showe: We do have public comment, period. I'll note that we have Ms. Terry Mott here, who has under new business, the presentation of improving pond health. So, you can either take it now, if you'd like or you can go ahead and do the minutes and then we can get right to it. It's really up to the Board's discretion.

Ms. DeVries: We can do it now.

Public Comment Period

Pledge of Allegiance

Mr. Showe: Perfect. We'll turn it over to Terry.

Resident (Terry Mott, Wexford Drive): I'm Terry Mott and I've been the resident volunteer for the Viera East CDD's Stormwater Education and Pond Restoration Program for the past six or seven years. I was working with Mr. Pete Carnesale and we had asked Brevard Natural Resources to put in a grant application of \$50,000 to the Florida Department of Environmental Protection (FDEP), to start a Stormwater Education Program. The reason for that, was that the excuse that the VDCDD has been using, for not incorporating best management practices for pond maintenance of our 85 ponds, which is that residents complain that there is vegetation in their backyard and they're afraid of alligators and snakes. That's been the general complaint. That's not a complaint that's uncommon. That happens throughout the State of Florida and many HOAs. But what happens, if you don't follow the best management practices that are recommended by the county and State. At the edge of these ponds, there is a literal shelf that goes around the ponds. The recommendation is to put in native plant vegetation, to shore up the shoreline and stop erosion from occurring. If you don't have plant vegetation there, erosion is going to be a constant issue. It never stops unless you stop it. So, you get erosion. number one. You also get an incline. For instance, we're the original owners here and my backyard has gone from an incline like this, to an incline like that and it's going to just keep getting bigger. So, you get erosion, plus our ponds feed into the St. Johns River, as I'm sure you all know, but without having vegetation there, they feed into the river unfiltered. So, anyone's fertilizer, any type of chemicals, any type of pollutants coming off of our properties, is going to run into the ponds and then run into the St. John's River, which is actually now polluted up in the Jacksonville area. So that's another issue. Anyway, the third problem is loss of wildlife. That may not seem significant, but it is, because wildlife, other than being a wonderful addition of quality of life for people, wildlife in this State is our major economic boost. So, we want our wildlife. That's the reason why many people actually are attracted to our community. So anyway, for those three things, we have not been practicing those best management practices and now we have this drop off. The very top of that drop off is unstable, which is a whole other issue. We've done assessments. I've been working with Brevard Natural Resources on this, like I said, for many years. We went out to do some assessments of ponds and the guy I was with from Natural Resources, put his foot right through the edge of the incline and said, "Oh my God, I can see what you mean." Now why that's an issue, is that it's dangerous when we have heavy mowers coming out there. There was

actually a lawsuit in the middle of the State, where the incline collapsed, the mower fell into the pond on top of the worker and he drowned. It was a major lawsuit. So that's a risk there. We have had an accident in Brevard County where a toddler has fallen into a pond. I don't know if you know about that case, but there's liability here in addition to all of these other factors. Plus, we're losing ground. When I first reported this to the CDD, the former Board came to my home the very next day. They got my letter. My letter was dated seven years ago last month. That's how long this has been going on. We were required to have buffer zones by permit by the St. John's River Management District (SJRWMD). They came out to my house and they measured from the street and said, "Yeah, you're right, Mrs. Mott, you're losing footage." Because I could see that I was losing footage after the buffer zone, which is permanent. It's supposed to be maintained and they said, "But we're not going to do anything about it, because were in compliance with the SJRWMD." So, the next day I got on the phone and asked them, "What's going on here? This is a government agency that I spend tax dollars to and they don't care that I'm not in compliance with the permit." The former manager told me that it wasn't my property. it was CDD property. It doesn't matter whose property it is, that buffer zone, if it keeps eroding, is going to eventually get to my property. The last concern is, a friend of mine who is very active in this community, a senior seasoned real estate agent, told me at this point, if I want to sell my property, I will have to list this as a defect, which is going to diminish my property values. So anyway, we have several things going on and we've been waiting. Mr. Pete Carnesale and the Brevard Natural Resources rep, decided that the best thing to do, was to apply for this grant. That's what we've been waiting for. We've been waiting six years for the Brevard Natural Resources to submit this grant. Every time I call, they say, "Well, the policies change. Now we have to wait for something else and it's going through channels." It's a different excuse all the time. The problem is that we flow to the St. Johns River and most of their funding is for the Indian River Lagoon. I think we just fall into that no man's land. Speak Up Brevard is an annual program, where residents can go and submit suggestions. One of my friends works with the county and she said, "Why don't you just put your suggestion in there?" I'm a Florida Master Naturalist and I've taken all of the classes. I've taken about probably 30 classes over the last few years, in stormwater management. We have several agencies throughout Florida, who are teaching this same stuff. It's not rocket science. We just want to get the people from Point A to Point B, to understand the reason that we use best management practices. So anyway, I said, "All we have to do is ask these people if we can just use their resources instead of wasting money to start from scratch with a \$50,000 grant to the State and just use what's out there." So, I went to all of these agencies on my own. I went to SJRWMD. I went to Marine Resources Council (MRC). I went to UFIFAS. I've gone to about five different agencies and they said, "Yeah, we'll help you out." So, I put in the suggestion that we could save the State \$50,000. It's not typical for somebody putting in a suggestion to Speak Up Brevard to get a call from the Commissioner the next day. But I did. Commissioner Feltner called me and said, "Could you please come in? We want to hear how you can save us \$50,000." So, I went in and spent about an hour with him, going over the details and he said, "I love it. Go back to these agencies." I told him that I would go back to each of these agencies and make sure they're still committed to helping us out and I'm going to come back with a detailed plan. He's going to bring me back in probably in the next two weeks. He wanted to wait until the Legislative Session was over and he's expecting me to come back. I have gone back to all these agencies and they said, "Yes, of course, we'll help you." I've had conferences with the SJRWMD, UFIFAS, several agencies and MRC, whose budget is all for Indian River Lagoon. Dr. Laura Wilson, the new executive director at MRC, has graciously offered her time, if we want to have a conference, which is what I'm proposing. Let's start from scratch. Let's do it from the inside out. Let's have our own low impact initiative conference. I tentatively reserved a date for you at the Center of Collaboration, which is where MRC is having their LID conference for next week. But that's what I'm proposing, that we do it ourselves and homegrown from the ground up. We get people involved. We invite all the Boards and that would be the first step. In one day, we could get all of the information and all the education that we need for this community. So, this is Stage 1. The next stage is restoring these ponds, which is a whole other thing. But we could do this. We have five agencies willing to do this for you. I am also President of a non-profit and we could provide some of this funding for this. I have a tentative date for you for October 18th from 9:00 a.m. to 2:00 p.m. I know that Pete had set up a budget. I don't know what the state of the budget is, but you guys set up a \$10,000 budget years ago for us to set up three demonstration sites and we only set up one, so there should be budgetary money there for site selection. We would have exhibits, so you wouldn't have to have a physical demonstration. You would have demonstrations on paper. We would have exhibits for you. So, in one five-hour period, we could get everybody in one room, teach them what they need to know and be done with it. So, that's my recommendation.

Ms. DeVries: Do you expect them to buy their own plants and plant their own?

Resident (Terry Mott, Wexford Drive): Mr. Pete Carnesale and I had worked out some type of protocol, but Jim can take it from there. Because we said that we would be getting into the next stage, but we said that that would be good to have protocol, just like the protocol for the front yard. You just set up a system where there are several different types of things. Like for my backyard, if you're on the west side, because of summer winds, you're going to get more erosion typically. So, I'm recommending in my pond, I don't know if you've been to any of the MRC demonstrations, but they have these things called prisms, which are like a pyramid that's about 4 to 6 feet. They put them in so many feet off the edge of the shore as a wave breaker and then you just stick the plants in there. It secures the plants and they just stay that way. MRC has also volunteered to teach us how to build these, so it's not that expensive for us. Pete and I had said, *"Well, this would be great. We could have a festival and get people involved."* Because it's a fun thing. I went to the workshop to learn how to make them. Boy Scouts love doing this and it would be a fun thing for the community. So that's the next stage. Each pond would have an assessment and then we would decide the best way to restore that pond.

Ms. DeVries: Okay. So, in the conference they don't learn to build the prisms, they just learn that they need them. Is that correct?

Resident (Terry Mott, Wexford Drive): I'm sorry?

Ms. DeVries: What are the learning objectives for the conference?

Resident (Terry Mott, Wexford Drive): The first learning objective is to get over the fear of snakes and alligators.

Ms. DeVries: So, it's an attitudinal objective.

Resident (Terry Mott, Wexford Drive): It's an attitude.

Ms. DeVries: Okay.

Resident (Terry Mott, Wexford Drive): That supposedly has been what has stopped it. That's what the former manager and all of the maintenance people have said, because they don't want to get all of these complaints from people who don't like, *"Weeds in their backyard."* So that's the first issue and that's really the main thing holding this whole thing up.

Ms. DeVries: If it's an attitudinal objective, then why would they come to the session? Why would they come to the conference in the first place?

Resident (Terry Mott, Wexford Drive): Because with Brevard Natural Resources, we have lots of scientists and lots of things going on. They basically have one outreach person. So, even if we got the \$50,000 grant, I've been a trainer and it's very difficult to get people to come out.

Ms. DeVries: That's what I'm saying.

Resident (Terry Mott, Wexford Drive): It's very difficult to get them to come out.

Ms. DeVries: Yeah.

Resident (Terry Mott, Wexford Drive): But we could really inspire them, because we can show them that this is impacting their property values and it's impacting the liability of this organization. There are many financial things and finances, to drive people. So, I think one on one, I can get these Boards to come out. What we really would like, is to have the individual Boards, educating their own people. They take it into the communities. We weren't going to get into the next step, but I'm actually recommending that we actually have an additional duty to these Boards, where we have a Board Member overseeing what's going on and we have these Boards actually being the eyes and the ears for Jim.

Ms. DeVries: What Boards are we talking about?

Resident (Terry Mott, Wexford Drive): All of the HOA Boards under the CDD.

Ms. DeVries: They're not under us.

Resident (Terry Mott, Wexford Drive): We're asking people to get involved and that's a push by the way. Today I was supposed to be at a two-day collaboration conference in the State. So, there's a big push to get people actively involved in sustaining our watersheds. I don't know if he saw the article in the paper, but Governor DiSantis came down to the lagoon house, which is MRC's location and where Dr. Laura Wilson works and It was a big deal that he's giving hundreds of millions of dollars to the lagoon. So, I'm going to write to him and tell him, if you guys approve this, because the commission is now involved and I want the Governor involved too, because I want them to know what we're doing here. So, he doesn't have to come back here with millions of dollars at some point to clean up the St. John's River, because that's what is happening right now. We're all polluting the St. John's River.

Ms. DeVries: Okay.

Resident (Terry Mott, Wexford Drive): Does that answer your question?

Ms. DeVries: Yeah. So, you're actually talking about a conference, but then you're also talking about workshops. The conference would be basically explaining to people why they need this and what this does to property values, which I'm not sure we would be able to get them out to. But if we write it up the right way, then we would have to actually get them to come to the workshops too.

Resident (Terry Mott, Wexford Drive): It would be a one shop deal. We would have demonstrations there and it's a five-hour deal.

Ms. DeVries: Okay.

Resident (Terry Mott, Wexford Drive): There are three rooms. So, you could have simultaneous things going on and we're going to have a demonstration planned to show the prisms.

Ms. DeVries: Will you teach them how to make the prisms?

Resident (Terry Mott, Wexford Drive): Dr. Savannah Barry from the west coast has said she's on board with this. She's going to have her staff there showing us how to make the prisms.

Ms. DeVries: So, the learning objective would be at the end of this session, you will be able to build a prism.

Resident (Terry Mott, Wexford Drive): No. You'll be able to see how it's built. That would be a separate workshop for people who are actively engaged in it.

Ms. DeVries: Okay.

Resident (Terry Mott, Wexford Drive): My whole point, is that we want to have these online programs where in addition to the Board Member, we have one other person. I would like to inspire each of these Boards to send one person in their community through the Florida Master Naturalist Program. Because that person will learn how to do pond restoration and then they can actually assess the ponds. They wouldn't be doing water testing, but Jim loved that idea. However, he's one person and he only has a staff of five people.

Ms. DeVries: Right.

Resident (Terry Mott, Wexford Drive): So, he could have these people reporting back to him on the status of these ponds.

Ms. DeVries: So, you're asking us to fund this conference.

Resident (Terry Mott, Wexford Drive): Yes.

Ms. DeVries: For \$1,319.25.

Resident (Terry Mott, Wexford Drive): Yes. That is for the rental of the room.

Ms. DeVries: And run it on October 18th. I assume you're asking us to promote this.

Resident (Terry Mott, Wexford Drive): Yes. Well, you don't have to promote it. I'll do that.

Ms. DeVries: You'll promote it.

Resident (Terry Mott, Wexford Drive): I have a nonprofit that will promote this for you.

Ms. DeVries: Okay.

Resident (Terry Mott, Wexford Drive): We're actually simultaneously working with the St. John's Riverkeeper and we're going to be launching a *Save the St. John's* campaign to be equal to the Indian River Lagoon campaign. Natural Resources, is going to put out a trifold brochure on water, wildlife and waste. We got the zoo involved. We've got all of these experts involved explaining those three categories, which will simultaneously run and be launched on October 18th.

Ms. DeVries: I would assume that we have to vote on whether we would do this. We want some time to read this over and think about it. Maybe at our next meeting.

Mr. Macheras: I have a couple of questions. I've probably known Terry longer than anybody and I know she's done a great job pushing this. So, I have a couple questions, just looking at it from a business standpoint. Let me ask Jim first. There is something in here about us not doing something that is best practices. What does it look like that we're not doing? I want to ask Jim. There was something in here saying that we do not maintain our 85 retention ponds according to the county's recommended best management practices.

Mr. Moller: I don't know.

Mr. Macheras: Well, because my point is, I don't know that we do anything with the shorelines, do we?

Mr. Showe: I think I have a little bit of insight just from past history. I think the best management practices are, that you're supposed to have a littoral shelf or a planted shoreline, which helps buffer the shoreline against erosion.

Mr. Macheras: The homeowner should.

Mr. Showe: No, we should, because it's our property that surrounds the lake. So, whoever owns the lake should typically do this. The best management practices would be that you have a littoral shelf or something that keeps the shoreline from eroding. That's not a permit requirement.

That's a higher level than the permit. So, up to this point, the Board has not chosen to go through that expense.

Mr. Macheras: I could be thinking of other meetings that I've attended on other Boards, but it seems like we've had issues, though, with homeowners cutting that stuff down.

Ms. DeVries: We have.

Mr. Macheras: I get where you're coming from and the old cliche, we can lead them to water.

Resident (Terry Mott, Wexford Drive): Right.

Mr. Macheras: You and I were talking about this before the meeting, but I think it was a year ago or year and a half ago, when the wetlands closed, the Viera East Community Association (VECA) had some extra grant money. I thought they did a great job over by the tennis courts. They got signage up. I don't know if you all have seen that, where they did the plantings, etc. I guess my thing is, we can put on this great conference, but how do we get the people to come. If it was me and you really want to do it the right way, I'm thinking you get that grant. Because we did something with the CDD, right? We put a little bit of money aside, first come/first serve and you tell them, *"Hey, this money is set aside for you."* I don't know why we don't try to get that \$50,000, because I've been here for 24 years and I don't see it happening, unfortunately. I would rather have some of these people come over, promote doing something by the tennis courts, at a site we already have and just see how many people show up.

Resident (Terry Mott, Wexford Drive): That's just not working. What we're trying to do, the difference is, it's a mindset. We want to get into the community and have all of these HOA Boards, teaching their own people and letting them do the training.

Mr. Rysztogi: If they're not experiencing an issue and the property owner doesn't see an issue...

Resident (Terry Mott, Wexford Drive): Well, let me point a couple of things. I would go back to the liability issue. When I talk to people one on one and I tell them about that, I think, by policy, homeowners are responsible to maintain up to the literal shelf, which includes the end of the land. Now, we know for a fact, that because of this erosion, every time the incline goes like this, that top piece, that top ledge is unstable. We know that. We've gone out and tested that. That's what I said about the Brevard Natural Resource rep putting his foot through and saying, "*Oh, my God. I see what you're talking about.*" So, we know that. That's a liability. I'm not an

attorney, but common sense says, you know when there's a liability issue and somebody falls through that. I'm firing my landscaping people and we're going to start mowing our own lawn, because if they fall in, I'm going to be sued because I'm maintaining that property, even though it's a buffer zone.

Mr. Rysztogi: What development do you live in?

Resident (Terry Mott, Wexford Drive): I'm in Bennington.

Mr. Rysztogi: Okay. I just wanted to visualize it.

Resident (Terry Mott, Wexford Drive): If you drive around, you can see all of them like this, because of our ponds are like this now and they started like that. So, you have a liability issue. I recommended this years ago, but I highly recommend that you talk to an attorney.

Mr. Macheras: I don't mean to interrupt you, but this center place, where is it that it costs \$1,300 for five hours?

Resident (Terry Mott, Wexford Drive): It's the one that most everybody in Brevard uses. It's right near the hospital on A1A.

Mr. Macheras: The old bowling alley?

Resident (Terry Mott, Wexford Drive): Right near Rockledge Hospital and Space Coast Bank on US 1. Most of the NGOs use that as a conference facility very reasonably.

Mr. Macheras: The other question, whether it's Fairway Management or GMS, how do you reach the homeowners that live on the 84 lakes?

Resident (Terry Mott, Wexford Drive): We're asking for the individual Boards to educate them. People show up to their meetings and we can have literature there. We're going to have our brochure hand delivered to every home in Viera East.

Mr. Macheras: Let me interrupt you. I applaud you and understand how important this is, but I would have to see something in stone, of how those individuals, whether you want to put in there about the liability law, etc. We only meet twice a year and nobody comes. So, I don't know that you're going to get 16 Boards. To me, if he's so happy that we're saving the State \$50,000, let Commissioner Feltner put out that money. When did we plant the stuff over there by Suseda? Three years ago?

Ms. DeVries: Three years ago. Yeah.

Mr. Macheras: I just don't see an end result that's going to get us to where you want to be.

Resident (Terry Mott, Wexford Drive): You can still go for the \$50,000 grant, but Commissioner Feltner was really excited about not wasting money, if we already have the resources available and I'm going to have to report back to him that you guys want to waste \$50,000.

Mr. Macheras: Well, to me, what do you think that \$50,000 is for?

Resident (Terry Mott, Wexford Drive): The \$50,000 is only for one person from Brevard Natural Resources, to start coming out doing the same thing.

Mr. Macheras: I would think the \$50,000 is for the people that want to do this. The education part to me is just...

Resident (Terry Mott, Wexford Drive): That's exactly my point, which is why I want to do this, so we use the money for restoration or for the next stage, instead of wasting it. There's a lot of money out there that we could get into.

Mr. Macheras: Rob, you were going to say something.

Mr. Dale: No.

Ms. DeVries: I want to move on and I want to understand our next steps. Thank you for your presentation. We appreciate it. We do understand the issues and will read over what you've given us and any other information that you would like to give us. We can discuss at a future Board meeting, on what we're going to do with this.

Resident (Terry Mott, Wexford Drive): So, your answer is no?

Ms. DeVries: The answer is no right now.

Resident (Terry Mott, Wexford Drive): It's no right now.

Ms. DeVries: It's not no forever. That's just not how we work. How we work is you've made a presentation, we get information and we discuss it at the next meeting.

Resident (Terry Mott, Wexford Drive): So, that would be next month.

Ms. DeVries: We have a workshop in a couple weeks and another voting meeting in another month.

Resident (Terry Mott, Wexford Drive): Okay. So, the first I could hear about this, would be in May.

Ms. DeVries: It would be the May meeting. Any information you have, we can add it to our agenda, we can discuss it and we can decide.

Resident (Terry Mott, Wexford Drive): I will see if they would hold that room for us, because that would be an ideal spot, as that's where the LAD conference is. But just remember, all of these people are giving their time and it's quite an honor for them to be donating their time, especially Dr. Wilson. I'm going to get more information on the liability issues. I want to get copies of the lawsuits that could be coming your way, if you don't decide to do something.

Ms. DeVries: We will be glad to see the information that you provide.

Resident (Terry Mott, Wexford Drive): Okay, great. Thanks a lot.

Mr. Macheras: I think May 8th, is the next meeting.

Mr. Showe: Well, that's one of the things we'll have to talk about. We do have one scheduled also for May 6th, which was our typical quarterly restaurant one. So, we can decide later tonight if we want to hold it on the 6th or the 8th.

Mr. Dale: We'll also decide whether or not there's going to be another presentation.

Resident (Terry Mott, Wexford Drive): Could you tell me who your insurance agent is?

Mr. Showe: EGIS, through the Florida Insurance Agency.

Resident (Terry Mott, Wexford Drive): Okay, thanks.

FOURTH ORDER OF BUSINESS Approval of Minutes of the March 27, 2025 Board of Supervisors Meeting

Ms. DeVries: So, we're moving into the approval of minutes from the March 27th meeting.

Mr. Showe: Yeah, we have received some comments from Jennifer. It will be in the final version and then we can take any other corrections or changes.

Ms. Yelvington: I have a couple. On Page 3, the second to last sentence should say, "*Then the whole benefit is just taxed*." The next sentence should read, "*He doesn't have to keep track of anything about how he uses it.*" The only other thing I noticed was further on, we have an incorrect name for the elementary school. Rob Williams should be Ralph Williams Elementary.

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

FIFTH ORDER OF BUSINESSNew BusinessA.Presentation of Community Involvement to Improve Pond Health
Ms. DeVries: We had our presentation.

SIXTH ORDER OF BUSINESS

Old Business

A. Action Items List

Ms. DeVries: Next is our Action Items List.

Mr. Showe: Yeah, it's kind of steady with what we have. I know that Jim was working on getting some additional resurfacing quotes. We've got park improvements. We still have not heard anything from the Viera East Golf District Association about withdrawal.

Ms. DeVries: I was at their meeting on Tuesday night and they did ask about it again. They're saying that the SJRWMD is telling them to withdraw from the ponds to do surface water. So, they're kind of confused, because the SJRWMD is telling us to do this, but we don't have it in our budget. I realize it's not our problem, but we don't have it in our budget to do the engineering study to figure out how to pump the water out of the lakes. Even if we pump the water out of the lakes when they get too low, then it would have to stop anyway. So, we had that whole discussion again and that's really where we left it. I think they were going to follow up with the SJRWMD again, because they would prefer to have a well.

Mr. Showe: Yeah. If I was the irrigating property, I'd prefer a well as well.

Ms. DeVries: Right.

Mr. Dale: I'd go for the sure thing for \$10,000, than the magic bag of beans over on the left.

Mr. Showe: Correct.

Ms. DeVries: So, it is still in discussion. We're kind of in the same place that we were.

Mr. Showe: Okay.

Mr. Macheras: Can you remind me? I know it's been a while. Once that Board decides on something, what falls back to us?

Mr. Showe: So, the next step for us, was that we gave them an estimate of about \$10,000, on what it's going to cost our experts to review the process, tell us what we need and come up with the applicable agreements that we need in place. They need to fund that, because this is an improvement that is strictly for their benefit, not for the whole of the District.

Mr. Macheras: Right.

Mr. Showe: So, until they agree that they will fund that amount, there's nothing for this Board to decide.

Mr. Macheras: If they do a well, does that move that \$10,000 to something else? Because they'll find a spot on their property to do a well.

Mr. Showe: If it's on their property and it doesn't impact the CDD at all, we don't have any say in that function.

Mr. Macheras: Okay. I was just curious what we were waiting to do when they decide on something. Okay.

Mr. Dale: By the way, if ever you're contacted by other HOAs and they're asking your opinion, like another HOA, it is probably better to just build the well.

Mr. Macheras: Right. Okay.

Ms. DeVries: Apparently the SJRWMD is not approving the well. So, they're kind of caught between a rock and a hard place, I guess, is what it sounds like.

Mr. Dale: It's only going to get worse over time.

Ms. DeVries: Yes, it is. I know. So next item under old business is..

Mr. Showe: We don't have anything under old business.

Ms. DeVries: On the action items list.

Mr. Showe: Oh, I just had park improvements, which I know Jim is working on as well.

Mr. Moller: I talked to them about the additional ADA space. They said it probably wouldn't be a problem. The lady I talked to, said that probably there wouldn't be any kind of money changes. I'm waiting to hear back on the golf maintenance building. If it just needs a resealing or if we can get away with a seal, I think we can. I don't think we need to mill the road.

Mr. Dale: It doesn't get used as much over there.

Mr. Moller: It does, but with heavier equipment.

Mr. Dale: True.

Mr. Moller: It only has a couple surface cracks and things like that.

Mr. Dale: Right.

Mr. Moller: I just wanted to get their opinion, so I'm still waiting for that.

Ms. DeVries: Okay, we're done with the Action Items List?

Mr. Showe: Yeah.

SEVENTH ORDER OF BUSINESS

Staff Reports

A. General Manager's Report

Ms. DeVries: Alright. Moving on to the General Manager's Report.

Mr. Moller: Okay. Starting with the CDD, at this time of year, we talk about the asphalt. The guys are pretty much just hand treating exotics in the preservation areas with Scrub Jay nesting season. We are keeping an eye on the culverts and what not, to make sure nothing is interfering for when we do get the rains. I know I made a statement a couple meetings ago and I'm just going to say again, right now, we're in the middle of our drought season. Pond levels are lower than normal. We received some phone calls about pond conditions. We cannot adjust, raise or lower our pond levels. So, we need rainwater to help move our retention ponds.

Mr. Dale: It sounds like a good time to redo that post that we did last year.

Mr. Moller: Yeah, exactly. I think a lot of people think of the water body in their backyard as a lake or pond. It's a retention pond that is for stormwater retention. We keep them as optimal as possible, but in this time of the year when we're not getting that influx of fresh rain to move in/move out, they can get a little stagnant. ECOR has been aware over the last couple months, they're treating algae as they can, according to labor rate. They just cannot apply any more in certain lakes. They've already reached the max labor rate.

Mr. Dale: Is it like every two weeks?

Mr. Moller: Yeah, until we get some rainfall, to kind of move that water, in April, May and June. Golf maintenance, the same thing, we're in the middle of a drought. Wes is monitoring lake levels for his water uses on the golf course. We've been adding water conditioners to our irrigation water to help, "*Make our water wetter*." It also helps with hydrophobicity of the soil, because once this soil becomes hydrophobic, it repels water and then water will run off and go into areas where we don't need it. So, by doing that, we can put water where we need it. Financials, we all saw March's final numbers. Putting it into percentages: Golf saw an 18% increase in net revenue over last March. The Restaurant saw an increase of 12.5% in net revenue. The total operation was 155% better than last March in net revenue. So far in April, golf rounds are \$187,000. Last April to date, we were at \$172,000. So, we're \$15,000 ahead and 9% ahead of last April. Food and beverage is at \$69,000. Last April, we were at \$61,000 or \$8,000 ahead. Actually, you know what, let me go back. Food and beverage last March, was 116% total. Total operations is \$155,000. This April is 12.5% better than last April.

Mr. Dale: To date, where are we?

Mr. Moller: From April 1st to yesterday, the restaurant is 12.5% better than last April and golf is 9% better than last April.

Mr. Dale: On gross revenue?

Mr. Moller: Yes. The POS system, we're still in onboarding phases. Every week we have weekly Zoom meetings. We'll have one for the restaurant with me and Jen and one for the golf with me and Dave, getting to know the system, uploading memberships, rates, tee times, things like that. That's going well. One positive was the restaurant labor. In March, the labor cost was 35%. My goal for them was 40%. We had 40% in February. Prior to that, we were at 50% in January, 50% in December, 51% in November and 52% in October. So, labor percentages have definitely improved. Golf ops, we got the kids from Ralph Williams coming on Tuesday. So, we're all set for that. I went to Costco today and got some waters, some Capri Suns, applesauce and cookies. The kitchen is going to make some grilled cheese sandwiches for them. That was a big hit last year. So, we'll do the same thing. We'll split up in groups. I'll have half the class on the putting green, while Dave and Phil will have the other half on the driving range and we're going to talk about Newton's third law. Then we're going to talk about friction, gravity, aerodynamics and things like that. I was texting the teacher today and they're excited. So, that should be fun, even though I lost my helper. Other than that, I did have some follow-ups from the insurance site visit. Some of the things that they had identified, we've already taken care of. The steps on the kids playground, we had just basically filled the boxes of the steps. I guess some kids were excavating those and creating holes. We basically got pavers, which fit in there perfectly, so they can't erode, because they were trip hazards when they would dig them out. We had a defibrillator box that didn't have a defibrillator in it in the pro shop. So, we had that removed. Some of them were very simplistic.

Ms. Yelvington: We took out an empty one. But do we have another one.

Mr. Moller: It was just basically the storage box that was hanging on the wall where the defibrillator went.

Ms. Yelvington: Yeah, but do we have a defibrillator somewhere else?

Mr. Moller: No.

Ms. Yelvington: So, we don't have any?

Mr. Moller: No.

Ms. Yelvington: Nowhere on the property?

Mr. Moller: No.

Mr. Dale: Should we?

Mr. Moller: No.

Ms. Yelvington: Why should we not?

Mr. Dale: Liability.

Mr. Moller: No one's trained in it.

Ms. Yelvington: They talk to you. You don't have to be trained.

Mr. Moller: True.

Ms. Yelvington: They speak. They tell you exactly what to do.

Mr. Moller: I was worried about repercussions if we did it incorrectly. By law, we don't have to have one.

Ms. Yelvington: We should have one. We've never had one?

Mr. Moller: We had one, but it expired years ago.

Ms. Yelvington: And it was just in the pro shop as an empty box?

Mr. Moller: Yeah.

Ms. Yelvington: I think we should revisit that.

Mr. Macheras: Surprise.

Ms. Yelvington: We have a lot of older people there. How could we not have one?

Mr. Macheras: I think some places train you for free. I could be wrong.

Ms. Yelvington: The Red Cross will do a training for free, I'm sure, but the thing talks to you, so I don't think you even need to have training.

Mr. Macheras: I would ask, at least get a price.

Ms. DeVries: Is it a detriment to us if we have one with the insurance? It's an empty box and so that was a problem. If we had a full box, is it not a problem?

Mr. Moller: That I don't know. I've read some articles of defibrillators being used and people suing the people that use the defibrillators on them.

Ms. DeVries: I've heard that too.

Mr. Moller: So, I just figured if we just didn't have it, since we don't have to, it just takes that equation out.

Mr. Dale: Right.

Mr. Macheras: So let me ask you this. I wonder if it would at least behoove us to have people trained in CPR or something, whether it's in the pro shop or somebody in the restaurant. Because again, I think you get that training for free. I'm just wondering if that's at least a step that we might look at taking.

Mr. Moller: Yes. I definitely agree with that.

Mr. Macheras: I would just suggest maybe that's just something we look at. At least during hours that were open, at least one or two people are on staff.

Ms. Yelvington: I've done the Red Cross training as a Girl Scout leader. They made us do it. We had to practice CPR and we had to practice using the defibrillator.

Mr. Macheras: CPR is so much different now. I don't think you even breathe anymore, do you?

Ms. Yelvington: They give you a mouthpiece. But, yeah, I think that's important.

Mr. Macheras: Yeah, it might be something to look at.

Mr. Moller: Another thing was, like, when you first come into the breezeway, some of the foundation is uneven. I guess years ago, before we did the renovations, there was a bench to kind of hide the trip hazard. So, we reached out to a company that will basically do a bore and then they inject it with some kind of polymer to raise the concrete to level it off. I just want to see what that does.

Ms. DeVries: That is usually hundreds. We're doing it at our Illinois property. It's hundreds of dollars. So, no big deal.

Mr. Moller: Okay. Yeah. The only other thing is, I guess on the chemical building, back at maintenance, there was some kind of truss placard. If we ever had a fire, it shows them that the trusses or the under trusses cannot hold weight or something like that. But I guess because we have the concrete slab and metal trusses, that placard should not be there. So, we just had to take that down. Those are the things that we've done so far, but other than that, that's all I have.

Ms. DeVries: Okay.

Mr. Macheras: I appreciate the percentages. I love hearing the percentages, because to me, I can fathom what that means. When do we know when revenue is up, expenses are down and what our net was? Because again, that's the one thing. If I hear that our revenue is up 20% and our expenses are down, but our net only went up 1%, that worries me. So, I'm just wondering, when do we get where we know what the net was?

Mr. Moller: I usually get the preliminary financials about a week before the Board gets it to review them.

Mr. Macheras: Okay. I'm glad to hear that.

Mr. Dale: About the middle of the month or middle of the next month.

Mr. Macheras: I just want to know what we clear.

Ms. DeVries: Right. Are there any other comments?

Mr. Dale: Yes. I was at Burger Night before I came over. This kind of fits in with an overall general comment. While I was there, two customers, one of whom was my wife, were informed that we only use the limited menu. I had never heard we had a limited menu, but from 4:00 p.m. to 6:00 p.m., we only use the limited menu and you can't order off of the regular menu. So, my point isn't that we do or do not do that. Whatever the restaurant and the General Manager decide, based on input from everybody, I'm good with. Then my next question was, I'm Vice Chairman of the Board and I've never heard that and it's been going on for six months. It got the person out on the patio, I don't want to say mad, but they wanted to order something and all they could order was a hamburger. So, my point, is not about how we're doing that, but more about communication. If that's what we're doing, okay, fine, but we have to put that on all of our advertisements.

Mr. Moller: I didn't know we had a limited menu on Burger Night.

Mr. Dale: Yeah.

Mr. Moller: I can see the logic behind it, because it's going back to right when we talked about doing events, we only have so much cook space. So, if we have a plethora of burgers being ordered, that's taking up the entire grill.

Mr. Dale: Then as you can guess, my next question was, who decided that? The answer that I received, was the former chef that's no longer with us, decided it. I'm just sharing that with you.

Mr. Moller: If you didn't share it, I would still not know about it.

Mr. Dale: If I didn't show up and get refused service, I would not have known. Our marketer did not eat tonight because she's not able to have the fried stuff. I just thought you'd want to hear that one.

Ms. Yelvington: The one comment that I got from somebody who came on a Friday night with me, was that there's increasing black tape on the menu covering items that I guess we no longer have.

Mr. Moller: Yes.

Ms. Yelvington: I don't know how often we redo those, but if there are a bunch of stuff that we now no longer serve, because we no longer have that chef...

Mr. Moller: We are going to do a new menu after Summer. We just did this menu basically in October of last year. So, as we're removing things that never sold, we're trying again.

Mr. Dale: Yeah. I just didn't want to put out another menu six months later and do another menu six months later.

Ms. Yelvington: Understood.

Mr. Macheras: To go back to what Rob said, is that 4:00 p.m. to 6:00 p.m. on Wednesday or Thursdays?

Mr. Dale: Apparently from 4:00 p.m. to 6:00 p.m. on Thursdays. That's what the deal is.

Mr. Macheras: I mean, I can understand where he's coming from though. The issue is that you have to advertise it.

Mr. Dale: I didn't make a big thing about the decision, if that's what we're doing. I don't know that it's the wisest thing to do, because not everybody's not going to eat the fried stuff.

Mr. Macheras: Right.

Mr. Dale: But the issue more is about, whenever we have changes like that, whether it's in the pro shop or golf, we need to make sure everybody's tuned in. It did predominantly come from one area and that's why I'm not trying to make a huge deal of it, but I just thought...

Mr. Moller: I just want to see what's on a limited menu too, because the limited menu does have at least options.

Mr. Dale: It didn't. It had burgers and French fries. I actually was going to bring it with me.

Mr. Moller: It's the burger menu.

Mr. Dale: The burger menu is all they serve off of, from 4:00 p.m. to 6:00 p.m. That is what I was told by one of our servers.

Ms. DeVries: Okay, anything else for Jim? I went over Jim's performance review with him today. I put a copy of that in front of you. Just so all of you know, you all gave me your reviews and I combined them into a single document. So, when you see the ratings here, some people said satisfactory, some people said excellent. So, that's what it was. It's not fancy, but I scored them, which is at the bottom. This year the average score is 3.6. Last year, it was 3.4. So, there was a little bit of an improvement this year. Then if you look at the rest of the pages, I took all of your comments and I grouped them into some categories: overall financial, operational, relationship and management. For the most part the comments were great, stellar. Everybody had really good things to say about Jim. There were some things we want Jim to do next year and those were under the areas of performance requiring additional discussion and recommendation. I think the only follow up item on that category, was the second to the last bullet, where it says, *"We would like to have further discussion and ask about the current annual review procedures."* Jim, you explained it to me in the office. It was pretty simple.

Mr. Moller: Yeah, I mean, for basically all of the managers and myself, it's a form somewhat like the one that you had for my evaluation. I basically do it for each manager. We sit down in October and we go over strengths and weaknesses and future plans and things like that. Like I said, I do those in October.

Ms. DeVries: I think there was somebody that put a question mark on that one.

Ms. Yelvington: Do they evaluate themselves and then you evaluate them?

Mr. Moller: I thought about doing that, but I usually just do it.

Ms. Yelvington: Okay.

Mr. Macheras: I like this last part, because I think it's very important. I don't care if you got a 4.0. There needs to be a template for what we're looking for next year, not so much improvement. Something like, "*This is what we want you to do next year*." I think it would be good to ask, especially Dave and some of your top people, their goals for next year, because as a former manager, I'd like to hear what they think they should now build upon for at least just that.

Mr. Moller: Right.

Mr. Macheras: But I like that you broke it down like that, because again, it's just us Board Members. I'm not saying we're not doing badly. We had a great year, beat the horn, throw the confetti. Plus, I think it helps the people that we oversee, so that that individual knows what we expect. So, I like the way you broke it down.

Ms. DeVries: Thank you. I will tell you that I looked at last year's, when I wrote his review for this year, because then I'm looking at, whether he did what we talked about. Right?

Mr. Macheras: That helps both of you. That's a roadmap for both of us. So, I like that.

Ms. DeVries: Right.

Mr. Dale: I would also just add on to what Bill has to say there. I was really surprised in looking at the template for the review. When I pulled it up on Word and it said, "*Created by Gene Luth*," Gene is a Board Member that I served with a gazillion years ago.

Mr. Showe: The original template started a while ago.

Mr. Dale: Yeah. So, I guess my only comment then on that is if it's that old...

Ms. DeVries: Maybe we update it.

Mr. Dale: Maybe we need to fine tune it and update it, with input from the General Manager, because you know what the template looks like. I get that we have to customize it a little bit, because we're a little different, we have the CDD and stuff, but yeah, I think maybe that could use some updating too.

Ms. DeVries: Okay.

Mr. Macheras: I think the one thing we talked about and I asked about too, is to put a little section as far as, monetary. I know we emailed input, but I think that just helps having it so that as I'm writing it, I can be thinking about X, Y and Z. Because I had reached out to Jason and I think that I mentioned at the last meeting about what the percentages were last year. So, I would have a baseline of what to do. But I think if something like that was added, I don't know, because only you were going to see all of that. Right? But, other than that.

Ms. DeVries: Well, I mean, you're saying all of this, which everybody compiled.

Mr. Macheras: Right. But as far as you know, I say X amount, he says X amount and she says X amount.

Ms. DeVries: Right. Which is one of the places I'm going. Regarding the training, I just want to note one thing here. I took out the Club Managers Association, which was something that was from last year, because Jim felt that he didn't need it any longer.

Mr. Moller: For the amount I'm paying, I would have to pay extra for training classes and this and that. It was \$525 to sign up and that was for the national section. Then I had to pay another \$525 for the Florida section. So, I'm paying over \$1,000 a month and then I have to pay extra for training classes.

Mr. Macheras: Right.

Mr. Moller: Just so I can get a couple emails and a tie.

Mr. Macheras: Is there something in your position that you're required to get recertified every year for, like my wife does?

Mr. Moller: Not really. I'm already a Class A Certified Superintendent through the Golf Course Superintendents Association of America.

Mr. Macheras: There are no ongoing credit hours that you have to keep?

Mr. Moller: Yes, in order to keep my Class A certification. I'm going Monday to one in Orlando for continuing CEUs.

Mr. Macheras: Okay.

Ms. DeVries: Jim mentioned that he wanted to pursue the Florida Master Naturalist certification, which was what this lady was talking about through the University of Florida. I thought that was a great idea.

Mr. Dale: I like that.

Mr. Moller: Yes. There are different aspects of the Florida Master Naturalist Program, where you can do waterways and scrub areas and things like that.

Mr. Dale: I will draw attention to the fact too, as I'm looking through the areas of performance requiring additional discussion and recommendation. Just kind of a quick scan, I noticed at least half to two thirds of those comments, revolve around the restaurant, which is important. But I do just want to draw special attention to the fact that keeping our eye on the ball, the big golden goose, is the golf course. It's the certification. It's the Head Superintendent certification that saves us \$60,000 a year. It's the golf course that's making the six figures. The restaurant is the nice augmentation to it, to make it the complete package. You've done an exceptional job over the past year.

Ms. DeVries: Absolutely.

Mr. Macheras: To kind of reiterate, that might be why you don't see a lot of that in there.

Ms. DeVries: Yeah.

Mr. Dale: Bingo. That's why I wanted to bring that into perspective. It's sort of like a School Board meeting. You get to hear everything that's going wrong, but you don't get to hear what went right.

Mr. Macheras: Right.

Ms. DeVries: I think all of those things are on the second page. This was all the good part.

Mr. Dale: Right.

Ms. DeVries: So, kudos for those. Now, Jason, I think we need to talk about compensation.

Ms. Showe: Sure.

Ms. DeVries: Okay. So, I just am going to throw out there what we were thinking. The major thing this year is going to be that Jim has a take home vehicle. We've purchased that take home vehicle and we need to finalize the policy for it. But that would be a major part of his compensation package and his big increase for this year. In addition, there will be some tax on that benefit. So, we wanted to make sure that Jim was compensated for at least the tax for that. I was thinking that it would be somewhere around \$3,600 to \$4,800 a year in addition to the take home vehicle. I'm throwing that out there for discussion.

Mr. Macheras: Somehow \$4,900 sticks in my mind. Was that right or was it half of \$9,000?

Ms. DeVries: \$4,900 will be added to his income, but then he gets taxed at a rate, let's just say 25% of that. So, he's going to get \$1,500 worth of tax.

Ms. Yelvington: How did we get the \$4,900?

Mr. Moller: That IRS tax table. I can't think of the form.

Ms. DeVries: He gets taxed on half of that.

Mr. Moller: Yeah, the annual lease value or something like that.

Ms. Yelvington: Yes, but where did we get it from? Who came up with the amount?

Mr. Moller: You take the \$35,000 cost of the truck.

Ms. Yelvington: Yeah.

Mr. Moller: Then you use that value and basically take a percentage of 50% personal, 50% work and that 50% is what we use?

Ms. Yelvington: Okay, maybe. So where did we come up with 50% personal, 50% business?

Ms. DeVries: Basically, mileage from the usage of the truck.

Ms. Yelvington: Are you going to be tracking mileage?

Ms. DeVries: No. So how does that work, Denise?

Ms. Yelvington: I brought some things. But to your point, I think we do need to compensate him for the tax hit. Absolutely. But I think the tax hit could be minimal. It could be as much as \$9,250 or something like that. I only have one copy of this and I'm going to leave this with you. Did you ask payroll and they just directed you to the publication?

Mr. Moller: Yes. They had no idea. So basically, we're just giving them the information to do the payroll deduction for that.

Ms. Yelvington: Okay. So, this is an AICPA resource that I pulled down. It's good. It has a little more than what we need, but it has an employee representation regarding the usage of the vehicle. It has a worksheet for calculating personal use and there are different methods. There's a cents per mile method, based on method 1, 2, 3, 4, because nothing in IRS land is ever easy. This is the general valuation rule that we're talking about here. It is 2024. They haven't come out with 2025 yet. But the idea is at least here. It is the same for a \$35,000 vehicle. The annual lease value is \$9,250. You can ignore the last worksheet, but take it home and look at it. Read up on taxes, a little bit, because what I don't want us to do, is arbitrarily say it's 50/50, when we have nothing to back that up. So, if you're going to track mileage and it turns out to be 50/50, fine. But there are a few different methods here and I don't know that we've nailed down which method we are using. So, we can look at these. I'll leave these with you.

Mr. Macheras: Let me ask Jim, because I'm not an accountant, but if we start going down the weeds of counting the mileage, I think it's going to be a hassle.

Ms. Yelvington: I don't like tracking mileage. Honestly, I would rather pay tax on the full value of something.

Mr. Macheras: Is he not allowed to come up with what he thinks it's going to be?

Ms. Yelvington: Oh no, you don't just get to make a number.

Mr. Moller: See, I thought when I read this, you chose either Method 1 or Method 2 and by choosing Method 1, you did not have to do the mileage.

Ms. Yelvington: Almost in all cases, you are supposed to track mileage. So, the only way you don't track mileage, is if you're just willing to pay full tax on \$9,250 and then you don't have to worry about tracking it, because you're just being taxed on the full value. But I have to clarify something that I got wrong in the last meeting, because I went back to it afterwards. Nothing in IRS land is ever easy. So, in another version of this, the value being taxed to you, would decrease

as the car depreciates, but in this case, it's the same for four years. So, if it's \$9,250, it's \$9,250 for four years and you can revalue the vehicle in year five at its lower value and then it's lower.

Ms. DeVries: It's crazy, because it's more than the car costs.

Ms. Yelvington: Well, it ends up being a little more than the cost of the car.

Ms. DeVries: Yeah.

Ms. Yelvington: I don't know where the IRS gets that.

Mr. Dale: We should have gotten you a 2007 Honda Civic.

Ms. Yelvington: There's a cents per mile method. There's a lot of different things. I don't know that we have that totally nailed down and I don't know that we qualify for all four methods. I think we qualify for some.

Mr. Rysztogi: So, it's a nightmare to have an asset for Jim, that he has to go through all these calculated miles and every time he touches the truck, he has to write something down. It's going to be a nightmare for him. I want him to have a vehicle that he likes.

Ms. Yelvington: Right, unless the full value of \$9,250 gets added and we compensate him accordingly, then he doesn't have to track it.

Mr. Rysztogi: I want to simplify it.

Ms. DeVries: That sounds like the simplest way.

Ms. Yelvington: Maybe for this year, I don't know if it gets prorated or not, but maybe it gets prorated for this first year.

Mr. Dale: Have we confirmed that? The reason why I ask, is I don't want to get into the weeds in a Board meeting, kind of what I'd rather have happen, is that you and Jim confer with each other and make sure our ducks are in a row. Maybe we can do some kind of contingent motion that says if it's this way, then we compensate to a certain amount, but if it's this way, then we do the full amount.

Ms. Yelvington: Right.

Mr. Dale: That way we don't have to get into the weeds with how we calculate.

Ms. DeVries: Like we did last year, where we back pay him, because we wouldn't be able to decide this today.

Mr. Dale: To me, it's one of two scenarios. It's either we are able to do the 50/50 or we're going to have to do what he needs.

Mr. Showe: He could just track it for a week. Because I think the vast majority of your mileage is going to be to and from home. So, I think if you did it for a week, we'd have a percentage. You and Denise can get together, figure out the number and at least we've got a basis for that number.

Ms. Yelvington: Yes and I think in that guide that you have there, it talks about doing it once a month, but what's considered compensation to you, is your personal use of the vehicle. That includes commuting. We're not allowed to deduct commuting. So, that's considered personal use, but if you wanted to track it, that would result in lower compensation to you. That's taxable.

Mr. Showe: Lower tax liability as well.

Ms. Yelvington: Lower tax liability, lower compensation. But if you want to not have that hassle, then you pick up a higher amount of income in replacement of the hassle. It does cost the District more that way, because we're paying half of the FICA.

Ms. DeVries: From a compensation perspective, I think the worst case is the \$9,250, in which case the tax on that would be maybe \$2,000 to \$2,500.

Ms. Yelvington: Correct.

Mr. Dale: So, that's the way to make the motion up to the \$9,250.

Ms. DeVries: Right. But I think we could still do the compensation that I talked about, because that's the worst case.

Ms. Yelvington: Yes.

Mr. Showe: I guess additionally, just a forward thought, obviously when he calculates that, does that form actually tell you what the tax implication is at the end?

Ms. Yelvington: No, because the tax implication to him is just a higher WQ.

Mr. Showe: I was going to say is if we calculate what just the tax implication is, you could actually just say once a year on March 1st we will give him that amount of the tax.

Ms. Yelvington: Right.

Mr. Showe: As a one-time thing. Then it's not taxed every paycheck.

Ms. DeVries: Oh, I thought this went on every paycheck.

Mr. Showe: Well, I think you can do it as a raise. Again, I'm just trying to throw things out.

Ms. Yelvington: Yes, worst case, we're looking at \$9,250 of a fringe benefit, plus let's call it 25% in tax reimbursement.

Mr. Dale: I'm going to make a motion. What I propose and help me out here, Jason, because you are the best at crafting these things, is a maximum amount of \$9,250.

Ms. DeVries: That's his benefit in his paycheck.

Mr. Showe: I think it would be a not-to-exceed of approximately \$2,400, on top of the truck.

Ms. Yelvington: Right.

Mr. Showe: So, it would be \$200 per month, plus the truck.

Ms. DeVries: I was looking to give him a little extra on top of it. That way he's covered.

Mr. Dale: The \$9,250 I was talking about was the tax.

Mr. Showe: Right, but 25% of that, is actually what you get in taxes.

Mr. Dale: In cash benefit. So, my motion is going to be up to a \$9,250 tax amount, whatever that translates to in real dollars, based on whatever actual mileage IRS approved version that we are going to utilize. We can decide that after the meeting. I'm not happy with the IRS right now.

Ms. DeVries: No. Is anybody ever happy with the IRS?

Mr. Dale: So, that's my motion.

Mr. Showe: Would everyone be okay with that type of arrangement and then I can help you craft a motion?

Ms. DeVries: Yeah. The arrangement is that Jim's getting a take home vehicle.

Mr. Showe: Correct.

Ms. DeVries: We still need to figure out how that benefit gets applied to his benefit.

Mr. Showe: Correct.

Mr. Dale: For determining the tax benefit. If I have to make that part of Jim getting the vehicle also, I thought we had already decided that.

Mr. Showe: The motion would be to authorize Jim to use the vehicle as part of his compensation package and also delegate authority to Denise to work with Jim to calculate the taxable amount that would need to be increased to a salary, to offset the fringe benefit of the vehicle.

Mr. Dale: Up to the \$9,250.

Mr. Showe: \$9,250 worth of tax value.

Mr. Dale: And whatever the corresponding actual salary value is.

Ms. Yelvington: Fringe benefit.

Mr. Dale MOVED to allow a vehicle to be used by the General Manager as part of an additional benefit package with his compensation, authorizing Ms. Yelvington to work with the General Manager on a fringe benefit up to \$9,250 and altering his compensation package to offset the tax implications of the vehicle and Mr. Macheras seconded the motion.

Ms. Yelvington: Why are we seconding it?

Mr. Showe: Well, Rob made a motion to authorize Jim to use the vehicle as part of an additional benefit package with his compensation and also to delegate authority to Denise to work with Jim on a fringe benefit, dollar amount up to \$9,500 and altering his compensation package to offset the tax implications of the vehicle.

Mr. Macheras: You mentioned \$9,500. Nothing against you personally. We're authorizing a tax amount of \$9,500.

Mr. Showe: The fringe benefit would be the \$9,500. The tax implication would be about \$2,400, maybe.

Ms. Yelvington: Right. So, we paid for an asset that belongs to us.

Mr. Macheras: Correct.

Ms. Yelvington: He is going to get taxed on a piece of that asset, in a non-cash way.

Mr. Macheras: Right.

Ms. Yelvington: That's going to get charged to him. So, we would be just covering the tax portion that he's getting hit with on our asset.

Ms. DeVries: Right. Now my intention in this...

Mr. Dale: There's actually a motion on the floor and I believe that we have to rule on the motion.

Mr. Showe: We are in discussion.

Mr. Dale: Now we have to discuss it.

Ms. DeVries: My intention when I threw out the \$3,600 to \$4,800, was to more than compensate Jim for the taxes and not worry about exactly how much this was all going to be.

Mr. Showe: Okay.

Ms. DeVries: I said somewhere in the \$3,600 to \$4,800 range for a raise on top of the vehicle. That way it's more than enough. He gets a little extra on top of whatever he has to pay in the tax and we don't have to have mind bending discussions about it.

Mr. Machers: I had two questions. If he does it this way, do we even have to worry about mileage?

Ms. Yelvington: No. That's why if we do it this way, he won't have to track it.

Mr. Moller: I like your suggestion.

Mr. Macheras: My only other thing though is, what tax bracket are you in?

Mr. Moller: You shouldn't have to disclose that.

Mr. Macheras: No, but do we put a ceiling on the \$9,250 or do we put a ceiling on the amount, because I don't know what your discussion is going to be? You can come back and say that he is going to owe \$5,000 in taxes.

Ms. Yelvington: The tax hit to him will be 7.65% Medicare and Social Security, plus income tax at whatever his bracket is. We don't need to know that, but we can estimate probably around 20%. What is his current salary?

Ms. DeVries: \$120,200.

Ms. Yelvington: Then we have 7.65% Social Security, Medicare on the \$9,250.

Mr. Macheras: Yeah, I just didn't want to leave an open window to whatever you two decide the tax is going to be.

Ms. Yelvington: So, that's why I think we just say 25% of the value is the tax we're covering for him.

Mr. Showe: Or alternatively, I think Jennifer was also discussing a flat \$3,600.

Ms. DeVries: Right. Exactly or \$4,200 or whatever. That more than covers it. It's a little increase, that more than covers the tax implication.

Mr. Macheras: Yes.

Ms. Yelvington: Alternatively, if we didn't do this vehicle and we were just doing a compensation increase, what percentage would we roughly be at, Jen?

Ms. DeVries: We were having some discussions about the rate that people get paid for this job. Jim is at the lower end of the range and wanted to be brought up to more the middle of the range. That was more as a significant percentage.

Mr. Dale: If we were to make it \$4,500 and then you get taxed on the benefit of the truck, would you be happy with that? My motion is to just make it a flat \$4,500.

Mr. Showe: We do have a motion and a second on the table. So, I think we would call for a vote and if you want to change it, it's just easier to just say nay to the first vote.

Ms. DeVries: Okay.

On VOICE VOTE with all Board Members dissenting, to allow a vehicle to be used by the General Manager as part of an additional benefit package with his compensation, authorizing Ms. Yelvington to work with the General Manager on a fringe benefit up to \$9,250 and altering his compensation package to offset the tax implications of the vehicle, was not approved. (Motion Failed 5-0)

Mr. Showe: The motion failed.

Mr. Dale: Now, my motion is to just give Jim a flat \$4,500, barring some revelation that he doesn't have to be taxed on the benefit of the truck.

Ms. DeVries: Taxed on the benefit of the truck to be determined with Denise and \$4,500 increase to cover the tax value.

Mr. Dale MOVED to allow a vehicle to be used by the General Manager, increasing his salary by \$4,500 to cover it and being taxed on the benefit of the truck, to be determined by Ms. Yelvington.

Ms. Yelvington: Why can't we make it \$4,800? It just gives you an even number, the number of months in the year.

Mr. Showe: Rob, would you amend your motion?

Mr. Dale: I will amend it to \$4,800.

On MOTION by Mr. Dale seconded by Mr. Macheras with all in favor amending the prior motion to allow a vehicle to be used by the General Manager, increasing his salary by \$4,800 to cover it and being taxed on the benefit of the truck, to be determined by Ms. Yelvington was approved.

Mr. Macheras: The good thing is we have another year before we have to go through this again.

Ms. DeVries: Maybe next year will be less convoluted.

B. District Manager's Report

Mr. Showe: I do have a couple items under the District Manager's Report.

Ms. DeVries: Yes.

Mr. Showe: The first item is not listed on your agenda separately, but it is included as part of your agenda package. We did receive just a couple days ago, the number of registered voters in the District. We're required to announce that. Currently you have 6,918 registered voters in the District. That is down about 871 from the prior year.

Ms. Yelvington: Down?

Mr. Showe: Yes.

Mr. Macheras: From the prior year?

Mr. Showe: Yes.

Mr. Dale: Wow. What would cause this?

Mr. Showe: We don't know. It doesn't really impact the District.

Mr. Macheras: It's down by how much?

Mr. Showe: 871.

Mr. Dale: That's 10%.

Mr. Showe: Yes.

Ms. DeVries: More than 10%.

Mr. Showe: Yes. We're required to announce that, but it doesn't really change anything for the District, as you guys are completely turned over. The other item is that we have a workshop on Tuesday, May 6th at the restaurant. Do we still want to hold that?

Mr. Dale: Yes.

Mr. Showe: Okay, so we'll keep that one.

Mr. Macheras: Same time?

Mr. Showe: Yes, 6:30 p.m.

Mr. Showe: We'll keep the 8th on the schedule and then on the 6th, we can decide if we need to hold the meeting on the 8th or not.

Mr. Dale: Are you going to be at that one?

Ms. DeVries: I am not. You're in charge.

Ms. DeVries: I could be on the phone for that.

Mr. Showe: Okay.

Ms. DeVries: I leave for Italy the next day.

Mr. Showe: So that's the only two things that I had to go over.

C. Lifestyle/Marketing Report

Ms. DeVries: We do not have a Lifestyle Marketing Report tonight.

Mr. Dale: She is not feeling well.

Ms. DeVries: Okay.

EIGHTH ORDER OF BUSINESS

A. Approval of Check Register

Ms. DeVries: Treasurer's Report.

Mr. Showe: We are presenting a Check Register to you. In the General Fund, we have Checks #5392 through #5420, Capital Reserve Checks #205 and 206 and Checks #32447 through #32536 for the Golf Course Fund, for a total amount of \$1,515,837.35. Staff can take any questions or comments on those invoices or a motion to approve.

Treasurer's Report

Ms. Yelvington: I feel so loved in the room right now.

Mr. Dale: You are loved.

Ms. Yelvington: Because of all the taxes. Can you remind me, I know I've brought it up before, why we are paying multiple telephone bills in a month? Fusion was one and TPX was another.

Mr. Moller: TPX is internet security. There is only one telephone. I don't think we have a separate line item.

Ms. Yelvington: It's the category name. Right, Jason?

Mr. Showe: Correct. Yeah. So, that is the line that it gets put in, versus a description. We only have a few characters.

Ms. Yelvington: Yeah, I think it throws me every time. It would be nice if it said, "*Internet*," if it's related to internet, or "*Telephone*," if it's related to telephone.

Mr. Showe: Yeah, I think we just kind of put all of that into one kind of general utilities telephone line account.

Ms. Yelvington: Okay. Then my only other question was Space Coast Living. I saw two amounts that were identical. It wasn't on the same day. I wasn't sure why that would be. I just wanted to make sure there wasn't a duplication.

Mr. Dale: Sometimes Michelle will submit two at the same time, because she doesn't get it in one month and the next month she gets it in.

Ms. Yelvington: Okay.

Mr. Dale: It should be for \$600.

Mr. Showe: We can look at those and make sure they're separate invoices. I mean that's the big thing.

Ms. Yelvington: Yeah. I see it now. It's on Page 6 of the Check Register.

Mr. Rysztogi: Wasn't it like \$600?

Ms. Yelvington: For Space Coast Living, it was \$715.85 and then another \$715.85.

Mr. Rysztogi: It was per ad, per month. There were two of them together.

Ms. Yelvington: There were two ads?

Mr. Rysztogi: No. It just so happens it was one month and then another month.

Mr. Showe: I'll double check that just to make sure.

Mr. Moller: Yeah, that's on the Regions card.

Ms. DeVries: Any further comments on questions on the Check Register? Hearing none,

On MOTION by Mr. Dale seconded by Ms. Yelvington with all in favor the Check Register for March 19, 2025 through April 17, 2025 in the amount of \$1,515,837.35 was approved.

B. Balance Sheet and Income Statements

Mr. Showe: Behind that, is your Balance Sheet and Income Statement for March 31, 2025, which were included in your agenda package. No action is required by the Board. Looking at your General Fund, its shaping up the way we thought and you are 96% collected on your assessments. So, we're in good shape. That's all I have.

Ms. DeVries: Is there any discussion on the Balance Sheet and Income Statement? Hearing none,

NINTH ORDER OF BUSINESS

Supervisor's Requests

Ms. DeVries: Okay. We'll move into Supervisor's Requests. Bill?

Mr. Macheras: Nothing really. I've been over to the golf course a little bit in the past few weeks. It's been busy. You're all friendly. I usually go over there late and get a big surge like at 3:00 p.m. or 4:00 p.m., from people coming after work. You've got the one company. Is it Thursdays?

Mr. Rysztogi: I think it's Wednesday.

Mr. Macheras: It might have been a Wednesday. So just kudos to the staff. That's it.

Ms. DeVries: Okay. Ron?

Mr. Rysztogi: I'm getting a ton of emails on the CDD site from the other Board Members.

One to two were for tonight. I get these all the time. I don't know if the other Board Members are getting them.

Ms. Yelvington: I only get them from fake Jen.

Ms. DeVries: Really? I used to get fake Rob.

Mr. Dale: Well, actually that was me.

Mr. Rysztogi: I got one today from Jennifer asking for money.

Ms. DeVries: I used to get them from Rob. I think it's when you're the Chair.

Mr. Dale: You know, times have been tough here this year. I'm just saying.

Mr. Rysztogi: So, if someone actually does send me an email, I'm ignoring you anyway.

Ms. DeVries: Just report it as spam.

Mr. Showe: We are required to disclose an email address. Plus, when you register for your Form 1, now you are doing that through the internet.

Mr. Dale: Oh, yeah.

Mr. Showe: Those are public record. It happens to every single CDD that we manage.

Mr. Macheras: It's not her email address.

Ms. DeVries: It's not.

Mr. Rysztogi: Right.

Mr. Showe: Like I said, always click on the email address to see who it's from. If it looks suspicious, it most likely is spam.

Mr. Rysztogi: That's all.

Mr. Dale: It's usually broken English too.

Ms. DeVries: Okay. Denise?

Ms. Yelvington: Nothing from me.

Ms. DeVries: Okay, Rob?

Mr. Dale: I just have a couple things revolving around the presentation at the beginning of the meeting. The first part of it is and I just want a clarification from the Board, four plus years ago, we instituted a policy where presentations made to the Board would last no longer than 15 minutes. Because they were running the meetings too long. Ironically, the reason the person that was behind that meeting, was the county guy doing a presentation about plants and stuff like that, which went for 40 to 45 minutes. So, if the Board wants presentations to go longer, I would like to stick to what was the original rule put forward by the Board, which was no longer than 15 minutes for a presentation.

Ms. DeVries: Well, thank you for reminding me, because I didn't remember what the limit was.

Mr. Dale: I'm not faulting you. I'm going back in time four plus years.

Ms. DeVries: I wasn't here then. I mean, I was here, but I was not on the Board.

Mr. Dale: I wouldn't expect everybody to remember it.

Ms. DeVries: I think that's fair.

Mr. Showe: Certainly, Jim and I will just keep that in mind if anybody asks. That's the policy.

Ms. DeVries: Yeah, I mean, in the future, if somebody like Terry wants to do a presentation, 15 minutes is all they get.

Mr. Dale: Yeah.

Ms. DeVries: No more than one presentation per meeting.

Mr. Showe: Right.

Mr. Dale: Because then what was starting to happen, I saw it was starting to turn. I was going to say something, but Bill was correct and then I just bit my tongue and I didn't take it any further. So, I guess where we're at going forward. That's just kind of a renewal of that Board commitment. The part that got my blood pressure up, was the fact that she spent the first 20 minutes of her 30-minute presentation, essentially restating everything this Board has talked about for the past five years. We didn't need to hear what a littoral shelf was or where the

plantings were and how we have an obligation as good stewards of the community to ensure that things are being taken care of. Then where it got my goat a little bit more, that I truly didn't like, is the fact that this Board has committed close to \$200,000, I believe, this year for shoreline restoration. That didn't get mentioned in anything and we are taking care of the worst lakes. We are also in the process of fixing 25 years of wear and tear and neglect. That's what we've talked about for five years and I haven't seen Ms. Terry Mott at any of those meetings for those five years. So, my point with all of this, is when we have a presentation, what I'm most interested in, when a person is going to present, is what is the ask? I'm not looking for an education session. We know what the issue is. Now, what I will tell you straight up, the training session and everything, this is the part where I'm going to go off a little bit. Mr. Pete Carnesale ran that committee and at the two-and-a-half-year point or maybe the three-year point, at one of the meetings, literally, after hearing the same stuff for several years, I asked Pete, what is the ask? What are we doing here? Because we committed money towards littoral shelf plantings. One of the things that didn't get mentioned, is the one that we did over by Suseda Park. When we got to the drought, it all dried and burned up and there went \$1,000 worth of plantings. The premise that we're going to shell out \$1,200 to \$1,500 for a meeting that nobody's going to show up at, there is no way that I will support that. That's just money down the drain. What I have been asking for years from Pete and her committee to do, is put together some sort of electronic correspondence. That's the way you're going to educate the community the most. To say that we are responsible for plants, for how many linear miles of lakes in the District, what did it it cost us to geotube, a hundred yards?

Mr. Moller: \$35 a foot.

Mr. Rysztogi: \$100 per yard.

Mr. Dale: There's no way that we're going to shell out that kind of money. Then the other part of the component is...

Ms. DeVries: She thinks that people are going to do it themselves.

Mr. Dale: Well, people may do it themselves, which is what we should be trying to encourage, but the idea that you're going to take control of that 10-foot littoral shelf swath and go out and do plantings on 84 lakes, even if it were cost effective, doesn't work. Because the first thing that happens is, the residents that are responsible for mowing that area, mow all the way down to the lake because they don't want that junk there. We've had it happen numerous times

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where that stuff just gets mowed right over and then what are we supposed to do? Throw people in littoral shelf prison, because they mow the plants? I mean, there's no enforcing any of this. So, the main thing that we can accomplish, that I've been begging their committee for years, which is why my blood pressure went up so much, is put together some educational materials that we can send out electronically. It's like this endless loop of, *"This is a littoral shelf and we need to do plantings."* That's what I've been hearing for five years. I just tune it out after five years.

Mr. Macheras: Well, like I said, put that display or whatever you want to call it, over by the tennis courts, which I think came out great.

Mr. Dale: It's wonderful.

Mr. Macheras: Why don't you point people to that?

Mr. Dale: Thank you.

Mr. Macheras: It's already there.

Mr. Dale: That's what it was put together for. It was for education. "Go check this area out. This is what your backyard could look like. This is why you want that. Oh, you're worried about the algae growth in your flow way, well, perhaps if you had a nice littoral shelf, it would look like that." I agree with everything she's saying. She's right. The littoral shelf is where it's at. It's essentially a filter before it gets to the waterway.

Ms. DeVries: Yes.

Mr. Dale: But the premise that this Board is going to be able to go out and hold a gun to people's heads and tell them...

Mr. Macheras: Right. Again, I know, Terry, but when she said for all 16 HOAs to have a meeting, that isn't going to happen.

Mr. Dale: You can't get people to show up to an HOA meeting.

Mr. Macheras: They don't even come.

Mr. Dale: So those are my two points. A, no presentation would be longer than 15 minutes.

Ms. DeVries: I agree.

Mr. Showe: Just also for the Board's edification, obviously, Jim walked through almost the entire District with our insurance company, not too long ago.

Ms. DeVries: They weren't flagging this.

Mr. Showe: They didn't express any concerns.

Mr. Dale: Yeah. Those are solely her words, that we are liable. We are not liable on this stuff. We do have a responsibility. I do agree that we ran into that in Grand Haven, where where we had the spongy grass.

Mr. Showe: Different Districts handle that differently. So, I mean, that is ultimately your property. Technically, there's supposed to be no trespassing. Yes, I know that residents are required to maintain it. There is kind of two minds of it. For those that just haven't been through it before, I know Rob's heard the speech before, but you're not necessarily required to do lake bank restoration. There is kind of a thought that some Districts have that, *"Hey, you bought on a lake. This is an inherent condition of you building on a pond or a lake. Welcome to living in Florida."* Also, she's correct. It's not her property. That is the District's property, for the most part, but you guys have actually taken it a step further and worked to restore that property.

Mr. Dale: That's the part that I found mildly offensive, the premise that we have done nothing. We just dropped \$200,000 this year to address that issue.

Mr. Showe: You've dropped consistently over \$100,000 almost every year for about the last five years.

Mr. Dale: Yes. It's been a high priority for this Board.

Ms. DeVries: I wish we would have said that when she was here.

Mr. Showe: I'm not sure it would have made much of a difference.

Ms. DeVries: Probably not.

Mr. Dale: You didn't want me saying it at that point.

Ms. Yelvington: Why are we discussing it, though, during Supervisor's Requests? Is it something we're not going to discuss during the meeting?

Ms. DeVries: I think we're going to have to give her an answer. I had it on my list, too, like, what's our follow up on this? I think we're saying we're not really confident that this conference is going to be effective. I don't know if we have to make a motion on it, but I think we're all saying no on that. Right?

Ms. Yelvington: So, her only ask, though, was to pay for the cost of that room?

Ms. DeVries: Yes.

Mr. Macheras: Did she want us to somehow delegate someone to speak to all of the HOAs?

Ms. Yelvington: I don't think she expected that from us.

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Viera East CDD

Mr. Macheras: Okay.

Mr. Dale: I'll vote on anything anybody wants to vote on tonight, but I already know my vote on that.

Ms. Yelvington: I think she raised some good points.

Ms. DeVries: I do, too.

Ms. Yelvington: I think it is something we should be concerned about. I feel like a lot of times when something is difficult, we'll never have a person from every HOA completely agree or we'll never be able to afford doing all of the plants on every lake in the District. But that's not always a good enough reason to not take a step in the right direction. So, if it's something that we think is an important issue and that's the tiny cost to have a meeting, I don't see what's wrong with that.

Mr. Macheras: The only comeback, I would say is, they've been on this for three or four years.

Mr. Dale: Almost five years, I've been hearing the same thing.

Mr. Macheras: Regarding Suseda Park. There were even two personal properties; one, I think that was hers.

Mr. Showe: Yes.

Mr. Macheras: That we were going to pay to have her do it. VECA, with the grant, put money and nothing has happened. So, I agree with you. It's a small amount. I've seen nothing as far as what has been done to educate the people that live on the lakes.

Mr. Dale: Thank you.

Mr. Macheras: Until I see any process, they've had five years, I won't vote for a dime. So, to me, you're right. It's a small amount, but nothing has occurred in the five years between VECA and the CDD and working with Terry. Until she comes up with the plan...

Ms. Yelvington: She's saying that she met with all of these people. She's got this person ready to come up and this person ready to come. It seemed like she did a lot of things.

Mr. Dale: Denise, I agree with you 100%. It is a very important issue, which is why we've committed all the dollars and restoration and everything. But what I heard tonight, I heard a lot of I, I, I, I, I and I heard a rehash of the same stuff for five years, but I didn't get an ask. What's the ask? Well, we kind of want to spend some money to have a meeting where we can talk about the same stuff that we've been talking about for five years. No, at this point what I

want to see, is something tangible. Produce something. Get us an electronic brochure or something that we can sic the District marketer on and blast that out to the community. Something tangible.

Ms. Yelvington: She found the place for the meeting.

Ms. DeVries: Let's do a video of that expert and post it up on our channel.

Ms. Yelvington: I mean she took steps.

Mr. Dale: What I've seen for five years is a bunch of meetings. That's what I've seen.

Ms. Yelvington: Have there been any other meetings?

Mr. Dale: Yes. Pete had a committee. I probably have a dozen letters. They put together a committee of 20 people with Dr. such and such and they would meet on a monthly basis.

Mr. Macheras: Yeah. I think the other thing that bothers me is, when I hear \$50,000 and that's just going to go to the education piece, if I heard her correctly. I'm like you, if we vote no, our recommendation is once again, coming up with something that we can share. You're right, she has done a lot of these things, but I've seen no end result from it.

Mr. Dale: It's an endless loop.

Mr. Macheras: Yeah. Jen, just get that person to come over here and do a video.

Ms. DeVries: Right.

Mr. Macheras: It's a double-sided sign. Then you know what, see where that goes.

Ms. Yelvington: Yeah, I mean maybe we can encourage her to find a different location that will rent it to us for free.

Ms. DeVries: Or rent it to her for free.

Ms. Yelvington: Rent it to her for free.

Ms. DeVries: I don't even know if we need that much space. Putting on my trainer hat, the reason why I was asking her whether this was an attitudinal, it's called an affective objective. So, unless you're forcing people to be in the training, affective objectives don't get people to the training. Like if you don't know that you need it, you don't go.

Ms. Yelvington: Right.

Ms. DeVries: So, if you force people to go to the training, you use an affective objective to try to convince them that it's worthwhile for them to be there. But you can't force them to go.

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Ms. Yelvington: It needs to be that every HOAs declaration or whatever changes, so that you have to have so much behind your house if you're on the lake. It seems like a much bigger thing than what we would be in control of.

Mr. Dale: Yes. It is well beyond our pay grade.

Ms. Yelvington: It may not be a bad thing to take a step to educate the public somehow, so that conversation can at least evolve.

Ms. DeVries: I don't know if we need to make a motion for this, Jason.

Mr. Showe: It depends on what you want to do, unless there's a motion made by the Board, that we're not spending any money.

Ms. DeVries: Well, there you go. So, here's where I'd like to go with this. I would like to say, "No, we don't really think that a conference is the way to go. However, if this expert is willing to make a video or something or a brochure or something written or on media that we can share, we would be happy to share it."

Ms. Yelvington: Or having a free meeting at Clubhouse Park in front of the pond.

Ms. DeVries: Yeah.

Mr. Macheras: You got your example right there in front of you. If that happens and 100 people showed up and spent \$1,300, I need to see something first.

Ms. Yelvington: Right.

Ms. DeVries: But we don't need the \$1,300, because it's VECA's.

Mr. Showe: VECA probably would offer \$50,000 and provide the plans.

Mr. Dale: This room would be filled right now, if we had that kind of support, because it was on the agenda.

Mr. Macheras: I thought that was just for one person.

Ms. DeVries: Bill, would VECA let them have that meeting over at Clubhouse Park?

Mr. Macheras: Well, I can't speak for the other four members, but I personally would think that would be fine, because again, it would behoove the VECA community as well.

Ms. DeVries: But if we said, "Ask VECA, if they would let you host it there."

Mr. Macheras: She has my number.

Ms. DeVries: No, we're not going to pay for the rent.

Mr. Macheras: Tell her to reach out to VECA to see if it would be okay with them.

Ms. DeVries: Right. Okay and if they have any kind of brochures or digital media, we would be happy to share it.

Mr. Macheras: That's fine. I need to see something first.

Ms. DeVries: Jim, can you give that answer to her?

Mr. Dale: Maybe we can point to the area where the last \$1,000 was spent.

Ms. DeVries: I don't think we need a vote on that.

Mr. Showe: I think it's direction of the Board.

Ms. DeVries: The answer is no to the conference but ask what they think about holding it at Clubhouse Park, where there's a littoral shelf.

Ms. Yelvington: Right and maybe we say not necessarily no to the conference, but no to the conference space.

Mr. Showe: No to the funding of the conference space.

Ms. Yelvington: Right.

Mr. Showe: If there was all this involvement, \$1,300 is not a huge amount of money for her to have people donate or fundraise.

Ms. DeVries: Right.

Mr. Showe: I think the issue is exactly what she said. You can't compel that many people to put plants in the backyard when they bought lakefront property or what they deem is a lakefront property. They want a view of the lake, unobstructed. I think Jeremy and I see it at every District. You can put stuff there, but it's not going to last long, if a homeowner doesn't support it.

Mr. Dale: I still remember Tim, God rest his soul, telling me about all of the anecdotal stories of every time they planted something, the people just mowed it down.

Mr. Showe: We'll put signs up behind people's houses saying No Fishing or No Trespassing, nightfall comes and they end up in the lake or missing or just magically disappear.

Mr. Dale: Yeah.

Ms. DeVries: So, Jim, encourage her to give us a call. We'll be glad to spread the word. We will be glad to tell people about it, if she holds this event there. If there's digital media that she wants us to use, we can share it, whether that's media or digital media. Mr. Showe: I think the message is the District is not willing to fund the cost of the meeting; however, we have other resources that we would be able to utilize, to help promote any efforts that they have that we can send out.

Ms. DeVries: Well said.

Mr. Showe: Finalized materials that we can distribute.

Ms. Yelvington: For example, even Rockledge Gardens could host a meeting. That would be a good place.

Ms. DeVries: Alright. Anything else, Rob?

Mr. Dale: No, my rant is over.

Ms. DeVries: Okay. I want to talk about the take home auto policy. We need to finish that up. How do we get that finished up and agreed to?

Mr. Showe: We can circulate that again. Is the Board okay with more of the agreement style, as opposed to the formal policy? I think that one probably is a little simpler.

Ms. Yelvington: I think there's an example in that packet too.

Mr. Showe: Okay.

Ms. DeVries: Yeah.

Ms. Yelvington: We just need to make sure it's consistent with what we're doing, as far as the taxable benefit piece.

Mr. Showe: I'll circulate it.

Ms. Yelvington: The one example that you had given us, talked about minimal personal usage. We're going away from having to track anything, so we don't necessarily want that language.

Ms. DeVries: I don't remember which document it was.

Mr. Showe: I can circulate the changes, based off of what the Board voted tonight.

Ms. DeVries: Yeah and the discussion we had on it two weeks ago. Okay. I also just wanted to mention that at the Vera East HOA meeting, there were three people from FDOT there. I forwarded this to Jason to forward to all of you.

Mr. Dale: I saw it.

Ms. DeVries: It was a Noise Study that was done at Viera East and basically on the golf course.

Mr. Dale: Canterbury.

Ms. DeVries: Canterbury, yeah. Right? I gave you some of my notes on that, too. So, I don't know if you guys had any questions about that. Ron, I know that you were our liaison with that group.

Mr. Rysztogi: Yes. All of the people that were on the Noise Abatement Committee were at your HOA meeting?

Ms. DeVries: No. Just the top guy.

Mr. Rysztogi: Yeah, the top guy.

Mr. Dale: Sam.

Ms. DeVries: Sam, yeah. Sam was there.

Mr. Rysztogi: So, they're bent on that. It was an HOA meeting.

Ms. DeVries: Right. That's why I didn't invite you.

Mr. Rysztogi: But they've been doing this Noise Study and I brought this up a few meetings ago, that there would be the noise test on the golf course. I see that it's been completed, but how far does that get you from any action? They're still talking.

Ms. DeVries: Well, what they said, was the highway expansion is maybe 10 years off, but they said that they can build the wall before it.

Mr. Rysztogi: There's no action being done.

Ms. DeVries: Yeah, so they're coming back in July with what their recommendation is, as far as noise abatement is concerned. The engineers are working on a plan. They're working on putting the wall between the canal and I-95. That's all I know, but they would do this before the highway improvement, is what they're saying.

Mr. Rysztogi: But there's no action.

Ms. DeVries: No action from our part.

Mr. Rysztogi: There's no input from us that they need.

Ms. DeVries: No, other than I just want to make sure that right now we're looking at the Viera East HOA. What about the others? Are any of the other HOAs doing anything?

Mr. Dale: There is a wall.

Ms. DeVries: There's a wall. Okay. So, we're the only ones that are affected?

Mr. Rysztogi: Yeah. As you go south, they have walls.

Ms. DeVries: They have walls. Okay. Alright.

Mr. Macheras: One question and I'm not an engineer by any means. Did I see where it said the wall would make a difference of 5 decibels? Does that seem like a lot or is that just me?

Mr. Dale: It's 5 decibels.

Mr. Macheras: That's it.

Ms. DeVries: I said that was the criteria. At a minimum, it has to decrease the noise by at least 5 decibels, before they will do it. There were five criteria that they use and you have to meet all of the criteria.

Mr. Macheras: Okay.

Ms. DeVries: But it should do better than that. That's the minimum.

Mr. Macheras: Did you say bamboo?

Ms. DeVries: Bamboo.

Mr. Macheras: It is the fastest growing plant.

Mr. Dale: All you got to do is go look at the huge wall of bamboo on Fisk Boulevard.

Mr. Macheras: I saw that.

Mr. Dale: They did that probably two or three years ago.

Mr. Macheras: Bamboo is the fastest growing plant in the world. They are talking about how you could use it for building houses. Anyway.

Ms. DeVries: Alright, so that was it. That was all mine. I'll take a motion to adjourn.

TENTH ORDER OF BUSINESS

Adjournment

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

${\sf S}{\sf E}{\sf C}{\sf T}{\sf I}{\sf O}{\sf N}\;{\sf V}$

SECTION A

RESOLUTION 2025-02

[FY 2026 BUDGET APPROVAL RESOLUTION]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE VIERA EAST COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGET(S) FOR FY 2026; SETTING A PUBLIC HEARING THEREON AND DIRECTING PUBLICATON; ADDRESSING TRANSMITTAL AND POSTING REQUIREMENTS; ADDRESSING SEVERABILITY AND EFFECTIVE DATE.

WHEREAS, for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("FY 2026"), the District Manager prepared and submitted to the Board of Supervisors ("Board") of the Viera East Community Development District ("District") prior to June 15, 2025, the proposed budget(s) attached hereto as Exhibit A ("Proposed Budget"); and

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

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

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

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

DATE:	August 28, 2025
TIME:	6:30 P.M.
LOCATION:	Faith of Lutheran Church
	5550 Faith Drive
	Rockledge, FL 32955

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

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

PASSED AND ADOPTED THIS 22nd DAY OF MAY, 2025.

ATTEST:

VIERA EAST COMMUNITY DEVELOPMENT DISTRICT

Viera East Community Development District

Proposed Budget FY 2026



Viera East Community Development District

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Viera East Community Development District General Fund Proposed Operating Budget Fiscal Year 2026

	Actuals	Adopted Budget	Actuals As Of	Projected Next	Total Projected @	Proposed Budget
	FY 2024	FY 2025	4/30/25	5 Months	9/30/25	FY 2026
Revenues						
Maintenance Assessments	\$1,392,551	\$1,378,973	\$1,356,828	\$22,145	\$1,378,973	\$1,378,973
Golf Course Administrative Services	\$56,280	\$56,280	\$32,830	\$23,450	\$56,280	\$56,280
Donations for Park Materials	\$0			\$0	\$0	\$0
Miscellaneous Income - Farmers Market Interest Income	\$4,166 \$1	\$20,000 \$100		\$4,494 \$6,928	\$10,786 \$16,627	\$10,000 \$5,000
Interest income	φI	\$100	\$9,099	40,920	\$10,027	\$5,000
Total Revenues	\$ 1,452,998	\$ 1,460,353	\$ 1,405,649	\$ 57,017	\$ 1,462,666	\$ 1,450,253
Administrative Expenditures						
Supervisors Fees	\$23,142	\$30,519	\$15,180	\$10,843	\$26,023	\$30,519
Engineering Fees	\$16,850	\$5,000	\$0	\$1,000	\$1,000	\$5,000
Attorney's Fees	\$6,629	\$20,000	\$2,988	\$2,134	\$5,122	\$20,000
Dissemination	\$1,000	\$1,050	\$613	\$438	\$1,050	\$1,082
Trustee Fees	\$673 \$13,482	\$5,600 \$14,000	\$2,357 \$8,294	\$1,684 \$5,924	\$4,041	\$6,160 \$15,022
Annual Audit Collection Agent	\$13,482 \$0	\$14,000	\$0,294 \$0	\$5,924 \$2,500	\$14,219 \$2,500	\$15,022
Management Fees	\$109,754	\$2,500 \$115,242	\$67,225	\$2,500 \$48,018	\$2,500 \$115,242	\$2,575 \$118,700
Postage	\$745	\$2,000	\$10	\$500	\$510	\$2,000
Printing & Binding	\$380	\$2,500	\$223	\$159	\$382	\$2,500
Insurance - Liability	\$9,121	\$15,229	\$5,693	\$4,067	\$9,760	\$12,804
Legal Advertising	\$752	\$2,500	\$299	\$214	\$513	\$2,500
Other Current Charges	\$1,295	\$1,200	\$158	\$113	\$272	\$1,200
Office Supplies	\$1,848	\$2,000	\$103	\$74	\$177	\$2,000
Dues & Licenses	\$175	\$175	\$175	\$0	\$175	\$175
Information Technology	\$4,605	\$4,735	\$2,762	\$1,973	\$4,735	\$4,972
Total Administrative	\$ 190,452	\$ 224,250	\$ 106,081	\$ 79,640	\$ 185,720	\$ 227,208
Operating Expenditures						
Salaries	\$171,624	\$178,500	\$102,649	\$73,321	\$175,969	\$187,425
Administration Fee	\$1,053	\$1,436	\$1,495	\$1,068	\$2,563	\$1,508
FICA Expense	\$13,603	\$14,155	\$7,853	\$5,609	\$13,462	\$14,338
Health Insurance	\$6,076	\$5,000	\$821	\$586	\$1,407	\$5,250
Workers Compensation	\$2,810	\$3,790	\$1,546	\$1,104	\$2,651	\$4,169
Unemployment	\$756	\$1,119	\$610	\$436	\$1,046	
		. ,				\$1,119
Retirement Contribution	\$0	\$5,061	\$0	\$5,061	\$5,061	\$5,061
Other Contractual	\$6,541	\$5,061 \$10,000	\$0 \$4,385	\$5,061 \$3,132	\$5,061 \$7,518	\$5,061 \$10,000
Other Contractual Marketing - Lifestyle/Amenities	\$6,541 \$85,586	\$5,061 \$10,000 \$95,000	\$0 \$4,385 \$49,748	\$5,061 \$3,132 \$35,535	\$5,061 \$7,518 \$85,283	\$5,061 \$10,000 \$95,000
Other Contractual	\$6,541	\$5,061 \$10,000	\$0 \$4,385	\$5,061 \$3,132	\$5,061 \$7,518	\$5,061 \$10,000
Other Contractual Marketing - Lifestyle/Amenities Training	\$6,541 \$85,586 \$0	\$5,061 \$10,000 \$95,000 \$500	\$0 \$4,385 \$49,748 \$0	\$5,061 \$3,132 \$35,535 \$500	\$5,061 \$7,518 \$85,283 \$500	\$5,061 \$10,000 \$95,000 \$500
Other Contractual Marketing - Lifestyle/Amenities Training Uniforms	\$6,541 \$85,586 \$0 \$168	\$5,061 \$10,000 \$95,000 \$500 \$0	\$0 \$4,385 \$49,748 \$0 \$0	\$5,061 \$3,132 \$35,535 \$500 \$0	\$5,061 \$7,518 \$85,283 \$500 \$0	\$5,061 \$10,000 \$95,000 \$500 \$0
Other Contractual Marketing - Lifestyle/Amenities Training Uniforms Total Operating <i>Maintenance Expenditures</i>	\$6,541 \$85,586 \$0 \$168 \$ 288,217	\$5,061 \$10,000 \$95,000 \$500 \$0 \$ 314,561	\$0 \$4,385 \$49,748 \$0 \$0 \$ 169,108	\$5,061 \$3,132 \$35,535 \$500 \$0 \$ 126,352	\$5,061 \$7,518 \$85,283 \$500 \$0 \$ 295,460	\$5,061 \$10,000 \$95,000 \$500 \$0 \$ 324,370
Other Contractual Marketing - Lifestyle/Amenities Training Uniforms Total Operating Maintenance Expenditures Canal Maintenance	\$6,541 \$85,586 \$0 \$168 \$ 288,217 \$16,551	\$5,061 \$10,000 \$95,000 \$500 \$0 \$ 314,561 \$14,000	\$0 \$4,385 \$49,748 \$0 \$0 \$ 169,108 \$0	\$5,061 \$3,132 \$35,535 \$500 \$0 \$ 126,352 \$14,000	\$5,061 \$7,518 \$85,283 \$500 \$0 \$ 295,460 \$14,000	\$5,061 \$10,000 \$95,000 \$500 \$0 \$ 324,370 \$14,000
Other Contractual Marketing - Lifestyle/Amenities Training Uniforms Total Operating <i>Maintenance Expenditures</i> Canal Maintenance Lake Bank Restoration	\$6,541 \$85,586 \$0 \$168 \$ 288,217 \$16,551 \$257,423	\$5,061 \$10,000 \$95,000 \$500 \$0 \$ 314,561 \$14,000 \$164,000	\$0 \$4,385 \$49,748 \$0 \$0 \$ 169,108 \$0 \$170,620	\$5,061 \$3,132 \$35,535 \$500 \$0 \$ 126,352 \$14,000 \$0	\$5,061 \$7,518 \$85,283 \$500 \$0 \$ 295,460 \$14,000 \$170,620	\$5,061 \$10,000 \$95,000 \$500 \$0 \$ 324,370 \$14,000 \$164,000
Other Contractual Marketing - Lifestyle/Amenities Training Uniforms Total Operating Maintenance Expenditures Canal Maintenance Lake Bank Restoration Lake Bank Education Project	\$6,541 \$85,586 \$0 \$168 \$ 288,217 \$16,551 \$257,423 \$0	\$5,061 \$10,000 \$95,000 \$500 \$0 \$ 314,561 \$14,000 \$164,000 \$3,000	\$0 \$4,385 \$49,748 \$0 \$0 \$ 169,108 \$0 \$170,620 \$0	\$5,061 \$3,132 \$35,535 \$500 \$0 \$ 126,352 \$14,000 \$0 \$3,000	\$5,061 \$7,518 \$85,283 \$500 \$0 \$ 295,460 \$14,000 \$170,620 \$3,000	\$5,061 \$10,000 \$95,000 \$500 \$0 \$ 324,370 \$14,000 \$164,000 \$3,000
Other Contractual Marketing - Lifestyle/Amenities Training Uniforms Total Operating <i>Maintenance Expenditures</i> Canal Maintenance Lake Bank Restoration Lake Bank Education Project Environmental Services	\$6,541 \$85,586 \$0 \$168 \$ 288,217 \$16,551 \$257,423 \$0 \$1,864	\$5,061 \$10,000 \$95,000 \$500 \$0 \$ 314,561 \$14,000 \$164,000	\$0 \$4,385 \$49,748 \$0 \$0 \$ 169,108 \$0 \$170,620	\$5,061 \$3,132 \$35,535 \$500 \$0 \$ 126,352 \$14,000 \$0	\$5,061 \$7,518 \$85,283 \$500 \$0 \$ 295,460 \$14,000 \$170,620	\$5,061 \$10,000 \$95,000 \$500 \$0 \$ 324,370 \$14,000 \$164,000 \$3,000 \$10,000
Other Contractual Marketing - Lifestyle/Amenities Training Uniforms Total Operating Maintenance Expenditures Canal Maintenance Lake Bank Restoration Lake Bank Education Project	\$6,541 \$85,586 \$0 \$168 \$ 288,217 \$16,551 \$257,423 \$0	\$5,061 \$10,000 \$95,000 \$500 \$0 \$ 314,561 \$14,000 \$164,000 \$3,000 \$10,000	\$0 \$4,385 \$49,748 \$0 \$0 \$0 \$169,108 \$0 \$170,620 \$0 \$0 \$0	\$5,061 \$3,132 \$35,535 \$500 \$0 \$ 126,352 \$14,000 \$0 \$3,000 \$10,000	\$5,061 \$7,518 \$85,283 \$500 \$0 \$ 295,460 \$14,000 \$170,620 \$3,000 \$10,000	\$5,061 \$10,000 \$95,000 \$500 \$0 \$ 324,370 \$14,000 \$164,000 \$3,000
Other Contractual Marketing - Lifestyle/Amenities Training Uniforms Total Operating Maintenance Expenditures Canal Maintenance Lake Bank Restoration Lake Bank Education Project Environmental Services Water Management System	\$6,541 \$85,586 \$0 \$168 \$ 288,217 \$16,551 \$257,423 \$0 \$1,864 \$133,715	\$5,061 \$10,000 \$95,000 \$500 \$0 \$ 314,561 \$14,000 \$164,000 \$3,000 \$10,000 \$134,248	\$0 \$4,385 \$49,748 \$0 \$0 \$0 \$169,108 \$0 \$170,620 \$0 \$0 \$0 \$78,788	\$5,061 \$3,132 \$35,535 \$500 \$0 \$ 126,352 \$14,000 \$0 \$3,000 \$10,000 \$56,277	\$5,061 \$7,518 \$85,283 \$500 \$0 \$ 295,460 \$ 295,460 \$170,620 \$3,000 \$10,000 \$135,066	\$5,061 \$10,000 \$95,000 \$500 \$0 \$ 324,370 \$ 324,370 \$164,000 \$164,000 \$3,000 \$10,000 \$143,281
Other Contractual Marketing - Lifestyle/Amenities Training Uniforms Total Operating Maintenance Expenditures Canal Maintenance Lake Bank Restoration Lake Bank Education Project Environmental Services Water Management System Midge Control	\$6,541 \$85,586 \$0 \$168 \$ 288,217 \$16,551 \$257,423 \$0 \$1,864 \$133,715 \$0	\$5,061 \$10,000 \$95,000 \$500 \$0 \$ 314,561 \$14,000 \$164,000 \$3,000 \$10,000 \$134,248 \$8,000	\$0 \$4,385 \$49,748 \$0 \$0 \$0 \$169,108 \$0 \$170,620 \$0 \$0 \$78,788 \$0	\$5,061 \$3,132 \$35,535 \$500 \$0 \$ 126,352 \$14,000 \$0 \$3,000 \$10,000 \$56,277 \$8,000	\$5,061 \$7,518 \$85,283 \$500 \$0 \$ 295,460 \$ 295,460 \$170,620 \$3,000 \$170,620 \$3,000 \$135,066 \$8,000	\$5,061 \$10,000 \$95,000 \$00 \$ 324,370 \$ 324,370 \$ 164,000 \$164,000 \$3,000 \$10,000 \$143,281 \$8,000
Other Contractual Marketing - Lifestyle/Amenities Training Uniforms Total Operating Maintenance Expenditures Canal Maintenance Lake Bank Restoration Lake Bank Restoration Lake Bank Education Project Environmental Services Water Management System Midge Control Contingencies	\$6,541 \$85,586 \$0 \$168 \$ 288,217 \$16,551 \$257,423 \$0 \$1,864 \$133,715 \$0 \$7,941	\$5,061 \$10,000 \$95,000 \$500 \$0 \$ 314,561 \$14,000 \$164,000 \$3,000 \$10,000 \$134,248 \$8,000 \$10,000	\$0 \$4,385 \$49,748 \$0 \$0 \$0 \$169,108 \$0 \$170,620 \$0 \$0 \$78,788 \$0 \$400	\$5,061 \$3,132 \$35,535 \$500 \$0 \$ 126,352 \$14,000 \$0 \$3,000 \$10,000 \$56,277 \$8,000 \$286	\$5,061 \$7,518 \$85,283 \$500 \$0 \$ 295,460 \$ 295,460 \$114,000 \$170,620 \$3,000 \$10,000 \$135,066 \$8,000 \$686	\$5,061 \$10,000 \$95,000 \$00 \$ 324,370 \$ 324,370 \$ 144,000 \$164,000 \$3,000 \$10,000 \$143,281 \$8,000 \$7,500
Other Contractual Marketing - Lifestyle/Amenities Training Uniforms Total Operating Maintenance Expenditures Canal Maintenance Lake Bank Restoration Lake Bank Education Project Environmental Services Water Management System Midge Control Contingencies Fire Line Management	\$6,541 \$85,586 \$0 \$168 \$ 288,217 \$16,551 \$257,423 \$0 \$1,864 \$133,715 \$0 \$7,941 \$2,000	\$5,061 \$10,000 \$95,000 \$0 \$ 314,561 \$14,000 \$164,000 \$3,000 \$10,000 \$134,248 \$8,000 \$10,000 \$3,500	\$0 \$4,385 \$49,748 \$0 \$0 \$0 \$169,108 \$0 \$170,620 \$0 \$0 \$78,788 \$0 \$400 \$1,895	\$5,061 \$3,132 \$35,535 \$500 \$0 \$ 126,352 \$ 126,352 \$ \$14,000 \$0 \$3,000 \$10,000 \$56,277 \$8,000 \$286 \$1,354	\$5,061 \$7,518 \$85,283 \$500 \$0 \$ 295,460 \$ 295,460 \$170,620 \$3,000 \$170,620 \$3,000 \$135,066 \$8,000 \$686 \$3,249	\$5,061 \$10,000 \$95,000 \$00 \$ 324,370 \$ 324,370 \$ 164,000 \$164,000 \$10,000 \$10,000 \$143,281 \$8,000 \$7,500 \$3,500

Viera East Community Development District General Fund Proposed Operating Budget Fiscal Year 2026

		Actuals		Adopted Budget		Actuals As Of		Projected Next		Total rojected @		Proposed Budget
]	FY 2024		FY 2025		4/30/25	C.	5 Months		9/30/25		FY 2026
Grounds Maintenance Expenditures												
Salaries		\$196,723		\$232,730		\$118,820		\$84,871		\$203,691		\$244,367
Bonus Program		\$41,823		\$0		\$59,814		\$0		\$59,814		\$0
Administrative Fees		\$2,008		\$2,840		\$1,233		\$880		\$2,113		\$2,840
FICA Expense		\$15,626		\$19,787		\$9,090		\$6,493		\$15,582		\$18,694
Health Insurance		\$27,031		\$32,893		\$18,092		\$12,923		\$31,016		\$34,538
Workers Compensation		\$3,211		\$4,942		\$2,010		\$1,436		\$3,445		\$5,436
Unemployment		\$1,301		\$2,608		\$1,208		\$863		\$2,071		\$2,608
Retirement Contribution		\$0		\$6,682		\$0		\$6,682		\$6,682		\$6,682
Telephone/Internet		\$15,587		\$15,660		\$3,277		\$2,341		\$5,618		\$6,000
Utilities		\$7,556		\$15,000		\$3,657		\$2,612		\$6,269		\$8,020
Property Appraiser		\$1,989		\$1,990		\$2,391		\$0		\$2,391		\$2,100
Insurance - Property		\$3,592		\$3,344		\$2,121		\$1,515		\$3,636		\$3,711
Repairs		\$20,109		\$25,000		\$24,781		\$17,700		\$42,481		\$25,000
Fuel		\$17,783		\$21,000		\$8,495		\$6,068		\$14,563		\$20,000
Park Maintenance		\$29,505		\$45,000		\$17,159		\$12,257		\$29,416		\$35,000
Sidewalk Repair		\$13,712		\$15,000		\$0		\$5,000		\$5,000		\$15,000
Chemicals		\$1,604		\$4,000		\$564		\$403		\$966		\$4,000
Contingencies		\$10,392		\$10,000		\$9,252		\$6,608		\$15,860		\$10,000
Refuse		\$10,175		\$12,000		\$10,051		\$7,179		\$17,230		\$18,000
Office Supplies		\$170		\$0		\$1,411		\$1,008		\$2,420		\$2,500
Uniforms		\$3,152		\$4,000		\$763		\$545		\$1,309		\$4,000
Fire Alarm System		\$3,658		\$7,500		\$270		\$193		\$462		\$500
Rain Bird Pump System		\$28,041		\$28,041		\$9,194		\$6,567		\$15,761		\$28,041
Park Materials		\$0		\$10,000		\$262		\$187		\$449		\$10,000
Bay Hill Flow Way Maintenance		\$0		\$20,000		\$0		\$0		\$0		\$20,000
Maintenance Reserve - Transfer Out		\$0		\$31,777		\$31,777		\$0		\$31,777		\$4,651
Maintenance Reserve - Transfer Out (Excess)		\$96,816		\$0		\$0		\$0		\$0		\$0
Total Grounds Expenditures	\$	551,564	\$	571,793	\$	335,691	\$	184,331	\$	520,022	\$	531,688
Total Expenses	\$	1,450,826	\$	1,460,353	\$	862,583	\$	486,240	\$	1,348,823	\$	1,439,547
	Ŧ	.,	¥	.,100,000	¥		¥	100,210	¥	.,0.10,010	¥	., 100,0 11
Excess Revenue/(Expenditures)	\$	2,172	\$	(0)	\$	543,066	\$	(429,223)	\$	113,843	\$	10,706

	FY 2025		FY 2026
Net Assessment - General	\$ 1,350,028	\$	1,350,028
Net Assessment - Recreation	\$ 28,945	\$	28,945
Total Net Assessments	\$ 1,378,973	\$	1,378,973
Discounts @ 6%	\$ 88,020	\$	88,020
Gross Assessment	\$ 1,466,993	\$	1,466,993
Assessable Units - Residential	4,204		4,204
Assessable Units - Non-Residential	1,869		1,869
Total Units	6,073		6,073
Gross Assessment per Unit - General Fund	\$ 236	\$	236
Gross Assessment per Unit - Recreation	\$ 129	\$	129
Gross Assessment per Unit - Debt Service	\$ 139	\$	139
	\$ 504	\$	504

Viera East Community Development District General Fund Budget

Revenues:

Maintenance Assessments

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

Golf Course Administrative Services

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

Description	An	nual Amount
Base	\$	75,000.00
10% of Maintenance Supervisor	\$	(7,280.00)
50% of Labor Position	\$	(11,440.00)
Total	\$	56,280.00

Miscellaneous Income - Farmers' Market

Miscellaneous income received by the District including income from the Farmers' Market.

Interest Income

The District will earn interest on balances invested during the year.

Administrative Expenditures:

Supervisors Fees

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

Engineering Fees

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

Attorney Fees

Legal Counsel:

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

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

Dissemination

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

o Series 2020 Special Assessment Revenue Bond	\$	1,081.50
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Trustee Fees

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

Annual Audit

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

Collection Agent

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

Contractor	Services		Monthly	Annual		
GMS-Central Florida ,LLC	Assessments	\$	214.58	\$	2,575.00	

Management Fees

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

<u>Postage</u>

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

Printing & Binding

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

Insurance - Liability

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

Description	Admin. Amount	Field Amount	An	nual Amount
General Liability	\$ 7,784	\$ -	\$	7,784
POL/EPLI	\$ 5,020	\$ -	\$	5,020
Property	\$ -	\$ 3,711	\$	3,711
Total	\$ 12,804	\$ 3,711	\$	16,515

Legal Advertising

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

Other Current Charges

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

Office Supplies

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

Dues & Licenses

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

Information Technology

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

Operating Expenditures:

<u>Salaries</u>

The District currently has a General Manager and 1 full-time employee to handle the operations of the District. The proposed amount includes a 5% cost of living increase for qualifying full-time employees.

Administration Fee

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

FICA Expense

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

Health Insurance

Full-time District employees are eligible for the following health benefits.

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

Workers Compensation

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

Unemployment

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

Retirement Contribution

Contribution to the retirement account for eligible employees.

Other Contractual

Miscellaneous fees and contracts incurred for the District.

Description	Annu	al Amount
Ecolab Pest Elimination	\$	5,697
Xelar Copier	\$	1,876
Additional Contract Funds	\$	2,427
Total	\$	10,000

Marketing-Lifestyle/Amenities

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

Training

Expenses for providing training to staff.

Maintenance Expenditures:

Canal Maintenance

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

Lake Bank Restoration

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

Lake Bank Education Project

Allocation of funds dedicated for the lake bank education project.

Environmental Services

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

Wetland monitoring reports as required by SJRWMD and USA COE.

Wetland maintenance and removal of exotic species as required to conform to permit requirements.

Habitat management including burns of preserved areas as required within the approved Habitat Management Plan(s).

Permit compliance and general services as required.

Water Management System

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

Description	Mont	Monthly Amount		ual Amount
Natural Areas Management	\$	4,585	\$	55,020
Wingate & Auburn Lake Aquatic Weed Control	\$	939	\$	11,263
Bayhill Wetland Maintenance	\$	440	\$	5,280
Natural Vegetation Management (Bi-Monthly)	\$	220	\$	1,320
Aquatic Weed Control	\$	4,740	\$	56,878
Header Canal Maintenance (Quarterly)	\$	1,780	\$	7,120
Woodside Park Maintenance	\$	200	\$	2,400
Unanticipated Repairs / Improvements	\$	-	\$	4,000
Total	\$	12,903	\$	143,281

Midge Control

Lake spraying for midge control throughout the CDD.

Contingencies

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

Fire Line Maintenance

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

Basin Repair

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

Grounds Maintenance Expenditures:

<u>Salaries</u>

The District currently has a 4 full-time employees and 1 part time employee to handle the grounds maintenance of the District. The proposed amount includes a 5% cost of living increase for qualifying full-time employees.

Bonus Program

Represents annual bonus to be paid to eligible employees.

Administration Fee

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

FICA Expense

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

Health Insurance

Full-time District employees are eligible for the following health benefits.

Devended	D - 1: N 1	Incuran as Decarintian
Provider	Policy Number	Insurance Description
United Healthcare	591637	Health, Accidental Death, Dental, Vision, Life & Long-Term Disability
Colonial Life	E3682663	Life, Accident, Short-Term Disability
Combined	007394312	Accident & Disability

Workers Compensation

The District provides Workers Compensation insurance for each of its employees based upon statutory requirements and rates determined by Applied Business Solutions.

<u>Unemployment</u>

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

Retirement Contribution

Contribution to the retirement account for eligible employees.

Telephone/Internet

Expenses incurred for the telephone, fax machine and internet.

<u>Utilities</u>

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

Vendor	Account	Month	ly Amount	Annu	al Amount
FPL	83490-45156	\$	585	\$	7,020
Contingency				\$	1,000
Total				\$	8,020

Property Appraiser

Fees incurred for the Brevard County Property Appraiser performing work in support of processing and distributing non-ad valorem assessment information. The cost for FY2026 is estimated to be \$2,100.

Insurance - Property

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

Description	Admin. Amount	Field Amount	An	Annual Amount			
General Liability	\$	7,784	\$ -	\$	7,784		
POL/EPLI	\$	5,020	\$ -	\$	5,020		
Property	\$	-	\$ 3,711	\$	3,711		
Total	\$	12,804	\$ 3,711	\$	16,515		

<u>Repairs</u>

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

<u>Fuel</u>

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

Park Maintenance

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

Sidewalk Repair

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

Chemicals

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

Contingencies

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

<u>Refuse</u>

Estimated costs for refuse services to empty dumpster(s) twice monthly by Berry Disposal is:

Contractor	Services	Μ	onthly	Annual
Berry Disposal	Empty Dumpster	\$	1,435	\$ 17,220
Contingency				\$ 780
			_	\$ 18,000

Office Supplies

Costs for items used in the office.

<u>Uniforms</u>

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

Vendor	Monthly A	Monthly Amount						
Unifirst	\$	300	\$	3,600				
Contingency			\$	400				
Total			\$	4,000				

Fire Alam System

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

Rain Bird Pump System

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

Vendor	Monthly	Monthly Amount						
Rain Bird	\$	2,298	\$	27,581				
Additional Fees			\$	460				
Total			\$	28,041				

<u>Park Materials</u> Costs for items used for the park.

Bay Hill Flow Way Maintenance

Expenses incurred related to the maintenance of Bay Hill flow way.

Maintenance Reserves - Transfer Out

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

Viera East Community Development District Capital Reserve Fund Proposed Budget FY 2026

		Adopted Budget FY 2025	Actuals As Of 4/30/25	Projected Next 5 Months	Total Projected 회 9/30/25	Proposed Budget FY 2026
Revenues						
Beginning Fund Balance		\$1,660,412	\$1,582,623	\$0	\$1,582,623	\$ 1,398,590
Interest Income		\$500	\$7,827	\$5,591	\$13,418	\$2,500
Reserve Funding - Transfer In (General)		\$31,777	\$31,777	\$0	\$31,777	\$4,651
Reserve Funding - Transfer In (Golf)		\$84,410	\$84,410	\$0	\$84,410	\$166,848
Reserve Funding - Transfer In (General Excess)		\$0	\$0	\$0	\$0	\$0
Reserve Funding - Transfer In (Golf Excess)		\$0	\$0	\$0	\$0	\$0
Total Revenues	\$	1,777,098	\$ 1,706,637	\$ 5,591	\$ 1,712,228	\$ 1,572,589
Expenditures						
Capital Outlay		\$80,000	\$278,638	\$0	\$278,638	\$150,000
Truck Maintenance		\$25,000	\$0	\$0	\$0	\$25,000
Sign Project		\$20,000	\$0	\$0	\$0	\$20,000
Vehicle Purchase		\$20,000	\$35,000	\$0	\$35,000	\$0
Bank Fees		\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$	145,000	\$ 313,638	\$ -	\$ 313,638	\$ 195,000
Excess Revenues (Expenditures)	\$	1,632,098	\$ 1,392,999	\$ 5,591	\$ 1,398,590	\$ 1,377,589

Potential Capital Reserve Split											
	Ge	neral Fund	<u>G</u>	olf Course		<u>Total</u>					
Beginning Balance - 9/30/25	\$	580,243	\$	1,002,380	\$	1,582,623					
FY25 Interest Income	\$	4,919	\$	8,498	\$	13,418					
FY25 Contributions	\$	31,777	\$	84,410	\$	116,187					
FY25 Projected Excess	\$	-	\$	-	\$	-					
FY25 Expenses	\$	(42,740)	\$	(270,897)	\$	(313,638)					
FY24 Bank Fees	\$	-	\$	-	\$	-					
Projected Excess Revenue Fund End of FY25	\$	574,199	\$	824,391	\$	1,398,590					

Viera East Community Development District Debt Service Fund Series 2020 Proposed Budget FY 2026

		Adopted Budget FY 2025	Actuals Projected As Of Next 4/30/25 5 Months			Total Projected @ 9/30/25			Proposed Budget FY 2026	
Revenues										
Special Assessments	\$	655,615	\$	645,087	\$	10,528	\$	655,615	\$	655,615
Interest Income	\$	500	\$	12,723	\$	9,088	\$	21,811	\$	5,000
Beginning Fund Balance	\$	132,287	\$	357,224	\$	-	\$	357,224	\$	373,334
Total Revenues	\$	788,402	\$	1,015,033	\$	19,616	\$	1,034,649	\$	1,033,949
Expenditures										
<u>Series 2020</u>										
Interest-11/1	\$	80,658	\$	80,658	\$	-	\$	80,658	\$	75,658
Principal- 5/1	\$	500,000	\$	-	\$	500,000	\$	500,000	\$	795,000
Interest-5/1	\$	80,658	\$	-	\$	80,658	\$	80,658	\$	75,658
Total Expenditures	\$	661,315	\$	80,658	\$	580,658	\$	661,315	\$	946,315
Excess Revenues (Expenditures)	\$	127,087	\$	934,376	\$	(561,041)	\$	373,334	\$	87,634
* Excess Revenues needed to pay the 11/1/26 Interest Payment										

		Total				Net		Net
Land Use	ERU	Units	ERU	Percentage		Per Unit	A	ssessments
Residential	1.00	4,204.00	4,204.00	84%	\$	130.57	\$	548,913.70
Commercial	4.00	204.30	817.20	16%	\$	522.28	\$	106,701.30
Net Annual Assessment		4,408.30	5,021.20				\$	655,615.00

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

Dete	David Dalawaa	lucture et	Duin air al				Fiscal Year
Date	Bond Balance	Interest	Principal		Interest		Total
11/01/20				\$	52,497.38	\$	52,497.38
05/01/21	7,685,000			\$	90,307.50	Ψ	52,477.50
11/01/21	7,000,000			\$	90,307.50	\$	180,615.00
05/01/22	7,685,000			\$	90,307.50	Ψ	100,010.00
11/01/22	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			\$	90,307.50	\$	180,615.00
05/01/23	7,685,000	2.000%	\$475,000	\$	90,307.50	Ŷ	100,010100
11/01/23	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		+1,0,000	\$	85,557.50	\$	650,865.00
05/01/24	7,210,000	2.000%	\$490,000	\$	85,557.50	Ŧ	
11/01/24	-))	,0	+	\$	80,657.50	\$	656,215.00
05/01/25	6,720,000	2.000%	\$500,000	\$	80,657.50	·	,
11/01/25	-, -,			\$	75,657.50	\$	656,315.00
05/01/26	6,220,000	2.000%	\$795,000	\$	75,657.50		,
11/01/26				\$	67,707.50	\$	938,365.00
05/01/27	5,425,000	2.000%	\$380,000	\$	67,707.50		
11/01/27			·	\$	63,907.50	\$	511,615.00
05/01/28	5,045,000	2.000%	\$385,000	\$	63,907.50		
11/01/28				\$	60,057.50	\$	508,965.00
05/01/29	4,660,000	2.000%	\$395,000	\$	60,057.50		
11/01/29				\$	56,107.50	\$	511,165.00
05/01/30	4,265,000	2.125%	\$400,000	\$	56,107.50		
11/01/30				\$	51,857.50	\$	507,965.00
05/01/31	3,865,000	2.600%	\$410,000	\$	51,857.50		
11/01/31				\$	46,527.50	\$	508,385.00
05/01/32	3,455,000	2.600%	\$425,000	\$	46,527.50		
11/01/32				\$	41,002.50	\$	512,530.00
05/01/33	3,030,000	2.600%	\$435,000	\$	41,002.50		
11/01/33				\$	35,347.50	\$	511,350.00
05/01/34	2,595,000	2.600%	\$445,000	\$	35,347.50		
11/01/34				\$	29,562.50	\$	509,910.00
05/01/35	2,150,000	2.750%	\$455,000	\$	29,562.50		
11/01/35				\$	23,306.25	\$	507,868.75
05/01/36	1,695,000	2.750%	\$470,000	\$	23,306.25		
11/01/36				\$	16,843.75	\$	510,150.00
05/01/37	1,225,000	2.750%	\$485,000	\$	16,843.75		
11/01/37				\$	10,175.00	\$	512,018.75
05/01/38	740,000	2.750%	\$740,000	\$	10,175.00		
				¢		¢	0.005.440
			\$ 7,685,000	\$	1,992,585	\$	8,927,410

Viera East Community Development District Restaurant - Hook and Eagle Proposed Operating Budget Fiscal Year 2026

	Actuals FY 2024	Adopted Budget FY 2025	Actuals As Of 4/30/25	Projected Next 5 Months	Total rojected @ 9/30/25	Proposed Budget FY 2026
Revenues						
Food Sales	\$449,273	\$404,923	\$264,149	\$188,678	\$452.826	\$465,661
Snack Sales	\$9,935	\$11,000	\$397	\$283	\$680	\$550
Beverage Sales	\$52,995	\$34,106	\$21,035	\$15,025	\$36,059	\$37,516
Beer Sales	\$176,664	\$197,054	\$136,175	\$97,268	\$233,442	\$236,465
Wine Sales	\$7,228	\$13,642	\$11,340	\$8,100	\$19,440	\$20,463
Liquor Sales	\$147,337	\$101,442	\$121,326	\$86,661	\$207,988	\$202,884
Miscellaneous Income	\$968	\$0	\$724	\$517	\$1,242	\$0
Total Revenues	\$ 844,400	\$ 762,167	\$ 555,145	\$ 396,532	\$ 951,677	\$ 963,539
Restaurant Expenditures						
Restaurant Manager Contract	\$10,833	\$0	\$0	\$0	\$0	\$0
Salaries	\$301,530	\$320,250	\$0 \$200,011	\$0 \$142,865	\$342,876	\$0 \$336,263
Administrative Fee	\$301,330 \$7,639	\$320,230 \$7,956	\$200,011 \$4,769	\$142,803	\$342,870	\$330,203 \$8,354
FICA Expense	\$34,584	\$29,041	\$4,709	\$16,132	\$38,717	\$25,724
Health Insurance	\$34,384 \$17,211	\$14,000	\$8,950	\$6,393	\$15,343	\$14,700
Workers Compensation	\$4,608	\$7,300	\$2,890	\$2,064	\$4,954	\$7,300
Unemployment	\$ 4 ,008 \$5,939	\$6,882	\$4,412	\$2,004	\$ 7 ,563	\$6,882
Telephone	\$3,939 \$4,808	\$5,250	\$4,412 \$0	\$3,131 \$0	\$7,505 \$0	\$0,882 \$0
Utilities	\$4,808 \$8,245	\$3,230	\$0 \$5,539	\$3,956	\$9,495	\$12,100
Pest Control	\$6,243 \$666	\$1,000	\$3,339 \$0	\$3, 5 30 \$0	\$9,493 \$0	\$1,200
Merchant Fees	\$000 \$25,084	\$1,200	\$0 \$17,848	\$0 \$12,749	\$0 \$30,597	\$1,200
Equipment Lease	\$23,084	\$27,500	\$17,848	\$12,749 \$714	\$30,397	\$32,208 \$1,750
Kitchen Equipment & Supplies	\$1,230	\$3,000	\$999 \$8,897	\$6,355	\$15,253	\$3,000
	\$13,561	\$15,000	\$0,097 \$7,704	\$5,503	\$13,235	\$15,000
Paper & Plastic Supplies				\$5,503 \$235		
Operating Supplies	\$20,301	\$20,000	\$330		\$565	\$20,000
Entertainment	\$585	\$0 ¢7.000	\$0 ¢2.025	\$0	\$0 \$1.042	\$0 ¢c 700
Delivery/Gas	\$6,184	\$7,000	\$2,825	\$2,018	\$4,843	\$6,780
Dues & License	\$11,195	\$11,500	\$7,399	\$5,285	\$12,685	\$11,500
Total Restaurant Expenditures	\$ 478,684	\$ 488,379	\$ 295,159	\$ 210,828	\$ 505,987	\$ 502,760
Cost of Goods Sold						
Food Cost	\$246,026	\$139,388	\$139,590	\$99,707	\$239,297	\$251,262
Snack Cost	\$3,939	\$5,250	\$4,224	\$3,017	\$7,241	\$7,603
Beverage Cost	\$32,849	\$16,800	\$20,278	\$14,484	\$34,762	\$36,500
Beer Cost	\$65,765	\$74,550	\$49,529	\$35,378	\$84,906	\$89,151
Wine Cost	\$6,870	\$5,250	\$5,680	\$4,057	\$9,738	\$10,225
Liquor Cost	\$63,615	\$32,550	\$36,688	\$26,206	\$62,893	\$66,038
Total Cost of Goods Sold	\$ 419,062	\$ 273,788	\$ 255,989	\$ 182,849	\$ 438,837	\$ 460,779
Total Revenues	\$ 844,400	\$ 762,167	\$ 555,145	\$ 396,532	\$ 951,677	\$ 963,539
Total Expenditures	\$ 897,746	\$ 762,167	\$ 551,147	\$ 393,677	\$ 944,824	\$ 963,539
Operating Income (Loss)	\$ (53,346)	\$ -	\$ 3,997	\$ 2,855	\$ 6,853	\$ (0)
Non Operatina Revenues/(Expenditures)		 		 	 	
Interfund Transfer Out - Golf Course	¢∩	¢0	¢0	¢O	¢0	¢O
Interfund Transfer Out - Golf Course Interfund Transfer In - Golf Course	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	 \$U	 Ф О	 ۵ ۵	 \$U	 Ф О	 \$U
Total Non Operating Revenues/(Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Non Operating Income / (Loss)	\$ (53,346)	\$ -	\$ 3,997	\$ 2,855	\$ 6,853	\$ (0)

Viera East Community Development District Food & Beverage Operating Budget

Revenues:

Food Sales

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

Snack Sales

Represents all snack sales for Hook and Eagle Tavern. Also includes all catering and banquet sales as well as snack sales from the golf course.

<u>Beverage Sales</u>

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

Beer Sales

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

Wine Sales

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

Liquor Sales

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

Expenditures:

<u>Salaries</u>

The District currently has a 1 full-time and 18 part-time employees to handle the restaurant operations of the District. The proposed amount includes a 5% cost of living increase for qualifying full-time employees.

Administration Fee

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

FICA Expense

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

Health Insurance

Full-time District employees are eligible for the following health benefits.

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

Workers Compensation

The District provides Workers Compensation insurance for each of its employees based upon statutory requirements and rates determined by Applied Business Solutions.

<u>Unemployment</u>

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

<u>Utilities</u>

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

Vendor	Account	Month	ly Amount	Annual Amount			
FPL	03449-33189	\$	650	\$	7,800		
City of Cocoa	150351-112664	\$	195	\$	2,340		
Contingency				\$	1,960		
Total				\$	12,100		

Pest Control

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

Merchant Fees

The estimated cost for merchant credit card fees.

Equipment Lease

The estimated cost to Ecolab for the dish machine rental.

Vendor	Monthly Amount		Annu	ual Amount	
Ecolab	\$	143	\$	1,713	
Contingency			\$	37	
Total			\$	1,750	

Kitchen Equipment & Supplies

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

Paper & Plastic Supplies

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

Operating Supplies

Represents various operating supplies purchased

Delivery/Gas

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

Vendor	Account	Month	ly Amount	Annu	al Amount
ARC3 Gases, Inc.	83490-45156	\$	440	\$	5,280
Contingency - Delivery Fees				\$	1,500
Total				\$	6,780

Dues and License

Represents the cost of all restaurant operating licenses through DPBR.

Cost of Goods Sold:

<u>Food Cost</u> Represents food supplies purchased for the restaurant or catering events.

Snack Cost

Represents snacks purchased for the restaurant.

Beverage Cost

Represents beverages purchased for the restaurant.

<u>Beer Cost</u> Represents beer purchased for the restaurant.

<u>Wine Cost</u> Represents wine purchased for the restaurant.

<u>Liquor Cost</u> Represents liquor purchased for the restaurant.

Other Sources and Uses:

Transfer In - Golf Course

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

Viera East Community Development District Golf Course Proposed Operating Budget Fiscal Year 2026

	Actuals	Adopted Budget	Actuals As Of	Projected Next	Total Projected @	Proposed Budget
	FY 2024	FY 2025	4/30/25	5 Months	9/30/25	FY 2026
Greens Fees	\$1,999,683	\$1,994,243	\$1,414,114	\$1,010,082	\$2,424,196	\$2,250,000
Gift Cards - Sales & Usage	\$5,953	\$26,523	\$2,776	\$1,983	\$4,759	\$0
Gift Cards - Usage	\$0	(\$26,523)	\$0	\$0	\$0	\$0 \$0
Season Advance/Trail Fees	\$117,319	\$125,000	\$52,270	\$37,335	\$89,605	\$100,000
Loyalty Program	\$26,245	\$25,000	\$17,014	\$12,153	\$29,166	\$25,000
Driving Range	\$93,469	\$84,872	\$60,346	\$43,104	\$103,451	\$87,418
Golf Lessons	\$14,957	\$7,000	\$11,576	\$8,269	\$19,845	\$15,000
Merchandise Sales	\$145,705	\$122,004	\$79,427	\$56,734	\$136,160	\$125,664
Assessments - Recreation Operating	\$18,239	\$18,239	\$10,639	\$7,600	\$18,239	\$18,239
Miscellaneous Income	\$6,271	\$15,000	\$13,048	\$9,320	\$22,369	\$15,000
Total Revenues	\$ 2,427,841	\$ 2,391,358	\$ 1,661,211	\$ 1,186,579	\$ 2,847,790	\$ 2,636,321
	φ 2,727,071	\$ 2,371,330	φ 1,001,211	\$ 1,100,377	\$ 2,047,790	φ 2,030,321
<u>General Expenditures</u>						
Other Contractual Services	\$13,710	\$20,000	\$9,442	\$6,744	\$16,186	\$20,000
Telephone	\$4,065	\$4,058	\$9,324	\$6,660	\$15,983	\$20,392
Utilities	\$4,244	\$5,400	\$2,612	\$1,866	\$4,479	\$5,348
Repairs & Maintenance	\$6,288	\$15,000	\$9,176	\$6,554	\$15,730	\$15,000
Bank Charges	\$66,211	\$55,000	\$43,187	\$30,848	\$74,035	\$75,000
Office Supplies	\$2,663	\$4,500	\$3,049	\$2,178	\$5,227	\$4,500
Operating Supplies	\$8,338	\$5,000	\$7,076	\$5,054	\$12,130	\$12,000
Dues, Licenses & Subscriptions	\$14,729	\$12,000	\$8,761	\$6,258	\$15,020	\$15,290
Drug Testing - All Departments	\$0	\$500	\$0	\$0	\$0	\$500
Training, Education & Employee Relations	\$245	\$9,000	\$2,733	\$1,952	\$4,685	\$5,000
Contractual Security	\$3,147	\$4,000	\$4,865	\$3,475	\$8,341	\$8,400
IT Services	\$3,377	\$3,000	\$4,919	\$3,514	\$8,433	\$8,400
Total Golf Course Expenditures	\$ 127,017	\$ 137,458	\$ 105,145	\$ 75,104	\$ 180,248	\$ 189,830
Golf Course Operations:						
Salaries	\$316,736	\$314,250	\$204,982	\$146,415	\$351,397	\$368,967
Administrative Fee	\$14,005	\$16,848	\$8,377	\$5,983	\$14,360	\$16.848
FICA Expense	\$24,897	\$26,671	\$15,681	\$11,201	\$26,882	\$28,226
Health Insurance	\$9,575	\$10,500	\$2,577	\$1,841	\$4,419	\$10,500
Workers Compensation	\$4,697	\$7,077	\$3,424	\$2,446	\$5,870	\$7,077
Unemployment	\$7,609	\$10,935	\$4,709	\$3,364	\$8,073	\$10,935
Golf Printing	\$1,920	\$2,500	\$2,610	\$1,864	\$4,475	\$4,500
Utilities	\$16,623	\$22,500	\$10,269	\$7,335	\$17,603	\$18,980
Repairs	\$2,948	\$1,000	\$2,025	\$1,447	\$3,472	\$3,400
Pest Control	\$666	\$1,300	\$0	\$0	\$0	\$1,300
Supplies	\$14,186	\$15,000	\$5,121	\$3,658	\$8,779	\$10,000
Uniforms	\$130	\$1,500	\$1,043	\$745	\$1,788	\$1,750
Training, Education & Employee Relations	\$920	\$9,000	\$1,308	\$934	\$2,243	\$2,500
Cart Lease	\$119,228	\$135,196	\$80,476	\$57,483	\$137,959	\$137,684
Cart Maintenance	\$6,246	\$5,000	\$1,836	\$1,311	\$3,147	\$5,000
Driving Range Supplies	\$6,721	\$10,000	\$2,277	\$1,627	\$3,904	\$5,000
Total Golf Operation Expenditures	\$ 547,106	\$ 589,277	\$ 346,716	\$ 247,654	\$ 594,370	\$ 632,666

Viera East Community Development District Golf Course Proposed Operating Budget Fiscal Year 2026

		Actuals FY 2024		Adopted Budget FY 2025		Actuals As Of 4/30/25		Projected Next 5 Months	F	Total Projected @ 9/30/25		Proposed Budget FY 2026
Merchandise Sales:												
Cost of Goods Sold		\$100,277		\$90,000		\$54,548		\$38,963		\$93,510		\$98,186
Total Merchandise Sales	\$	100,277	\$	90,000	\$	54,548	\$	38,963	\$	93,510	\$	98,186
<u>Golf Course Maintenance:</u> Salaries		¢120.276		\$474,149	\$	278,147		\$198,677		\$476.024		¢407.056
Administrative Fees		\$428,276 \$5,210		\$6,616	э \$	3,109		\$198,677		\$476,824 \$5,329		\$497,856 \$6,616
FICA Expense		\$33,705		\$43,881	.₽ \$	21,278		\$15,199		\$36,477		\$38,086
Health Insurance		\$36,600		\$38,513	\$	36,918		\$26,370		\$63,288		\$66,453
Workers Compensation		\$6,918		\$10,462	\$	4,630		\$3,307		\$7,936		\$10,462
Unemployment		\$4,111		\$6,418	\$	3,474		\$2,481		\$5,955		\$6,418
Utilities		\$31,363		\$30,000	\$	17,236		\$12,312		\$29,548		\$32,080
Repairs		\$40,914		\$48,000	\$	27,383		\$19,559		\$46,942		\$48,000
Restaurant Repairs		\$8,735		\$10,000	\$	1,408		\$1,006		\$2,413		\$5,000
Fuel & Oil		\$34,353		\$40,000	\$	17,147		\$12,248		\$29,395		\$40,000
Pest Control		\$2,995		\$2,000	\$	2,607		\$1,862		\$4,469		\$4,600
Irrigation/Drainage		\$10,782		\$20,000	\$	9,686		\$6,919		\$16,605		\$20,000
Sand/Topsoil		\$11,504		\$26,500	\$	9,184		\$6,560		\$15,744		\$26,500
Flowers/Mulch		\$1,592		\$7,000	\$	3,059		\$2,185		\$5,245		\$7,000
Fertilizer		\$168,566		\$175,000	\$	65,689		\$46,921		\$112,609		\$175,000
Seed/Sod		\$0		\$10,000	\$	272		\$194		\$466		\$10,000
Trash Removal		\$2,414		\$3,000	\$	1,874		\$1,338		\$3,212		\$3,462
Contingencies		\$6,563		\$7,500	\$	-		\$0		\$0		\$7,500
First Aid		\$259		\$800	\$	277		\$198		\$474		\$800
Operating Supplies		\$8,636		\$20,000	\$	7,382		\$5,273		\$12,655		\$15,000
Training		\$1,432		\$9,000	\$	555		\$396		\$951		\$2,500
Janitorial Supplies		\$207		\$1,000	\$	700		\$500		\$1,199		\$1,200
Janitorial Services		\$27,188		\$13,956	\$	7,443		\$5,316		\$12,759		\$13,956
Soil & Water Testing		\$0		\$1,000	\$	-		\$0		\$0		\$1,000
Uniforms		\$10,421		\$10,000	\$	6,532		\$4,666		\$11,199		\$11,550
Equipment Rental		\$6,696		\$2,000	\$	2,687		\$1,919		\$4,606		\$4,606
Equipment Lease		\$220,829		\$216,000	\$	132,840		\$94,886		\$227,726		\$243,144
Total Golf Course Maintenance	\$	1,110,267	\$	1,232,795	\$	661,515	\$	472,511	\$	1,134,026	\$	1,298,789
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Administrative Expenditures:												
Legal Fees		\$563		\$1,500		\$578		\$413		\$991		\$1,500
Engineering Fees		\$600		\$0		\$0		\$0		\$0		\$600
Arbitrage		\$1,000		\$600		\$800		\$571		\$1,371		\$600
Dissemination		\$500		\$1,050		\$613		\$438		\$1,050		\$1,103
Trustee Fees		\$4,089		\$4,100		\$2,385		\$1,704		\$4,089		\$4,510
Annual Audit		\$4,818		\$5,000		\$2,964		\$2,117		\$5,081		\$5,278
Golf Course Administrative Services		\$56,280		\$56,280		\$32,830		\$23,450		\$56,280		\$56,280
Insurance		\$146,804		\$161,889		\$91,920		\$65,657		\$157,577		\$166,132
Property Taxes		\$9,420		\$15,000		\$5,404		\$3,860		\$9,264		\$12,000
Total Administrative Expenditures	\$	224,073	\$	245,419	\$	137,494	\$	98,210	\$	235,704	\$	248,003
Reserves:												
Renewal & Replacement		\$140,691		\$84,410		\$84,410		\$0		\$84,410		\$166,848
Total Reserves	\$	140,691	\$	84,410	\$	84,410	\$	-	\$	84,410	\$	166,848
Total Revenues	\$	2,427,841	\$	2,391,358	\$	1,661,211	\$	1,186,579	\$	2,847,790	\$	2,636,321
Total Expenditures	\$	2,249,431	\$	2,379,358	\$	1,389,827	\$	932,441	\$	2,322,268	\$	2,634,321
Operating Income (Loss)	\$	178,409	\$	12,000	\$	271,384	\$	254,138	\$	525,522	\$	2,000
operating income (1035)	Ψ	1,0,109	φ	12,000	Ψ	271,304	Ψ	201,130	Ψ	010,012	Ψ	2,000

Viera East Community Development District Golf Course Proposed Operating Budget Fiscal Year 2026

		Adopted	Actuals	Projected		Total	Proposed
	Actuals	Budget	As Of	Next	Р	rojected @	Budget
	FY 2024	FY 2025	4/30/25	5 Months		9/30/25	FY 2026
<u>Non Operating_Revenues/(Expenditures):</u>							
Assessments - Recreation Debt Service	\$589,195	\$560,250	\$326,813	\$233,438		\$560,250	\$560,250
Interest Income	\$18,140	\$1,000	\$11,255	\$8,040		\$19,295	\$10,000
Reserve Funding - Transfer Out (PY Excess)	\$0	\$0	\$0	\$0		\$0	\$0
Interfund Transfer Out - Restaurant	\$0	\$0	\$0	\$0		\$0	\$0
Recreation Fees	\$0	\$0	\$0	\$0		\$0	\$0
Interest Expense	(\$77,750)	(\$53,250)	(\$31,063)	(\$22,188)		(\$53,250)	(\$27,250)
Principal Expense	(\$490,000)	(\$520,000)	(\$303,333)	(\$216,667)		(\$520,000)	(\$545,000)
Total Non Operating Revenues/(Expenditures)	\$ 39,585	\$ (12,000)	\$ 3,672	\$ 2,623	\$	6,295	\$ (2,000)
Net Non Operating Income / (Loss)	\$ 217,994	\$ -	\$ 275,056	\$ 256,761	\$	531,817	\$ (0)

Viera East Community Development District Recreational Operating Budget

Revenues:

<u>Green Fees</u>

Estimated revenue for public paid rounds of golf.

Gift Cards - Sales & Usage

Estimated amount of gift cards sold that can be used for discounted rounds of golf, merchandise or restaurant purchases. The full amount of the sale is recorded as revenue at the time of purchase. Also included is the estimated usage of gift cards once purchased. Once the gift cards have been used at the District, the amount used is recorded against the revenue.

Season Advance/Trail Fees

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

Loyalty Program

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

Driving Range

Estimated revenue from the District's driving range.

Golf Lessons

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

Merchandise Sales

Estimated revenues from clothing, equipment, and supplies sold in the District's Pro Shop.

Assessments - Recreation Operations

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

Miscellaneous Income

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

General Expenditures:

Other Contractual Services

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

Vendor	Monthly Amount		Annual Amoun		
Charter (Cable & Internet)	\$	329	\$	3,947	
Waste Management	\$	744	\$	8,924	
Great American Financial	\$	156	\$	1,876	
Contingency			\$	5,253	
Total			\$	20,000	

<u>Telephone</u>

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

Vendor		Monthly Amount	Annual Amount		
Cricket Wireless	\$	239	\$	2,868	
Fusion	\$	1,271	\$	15,252	
Hulu Subscription	\$	106	\$	1,272	
Contingency			\$	1,000	
Total			\$	20,392	

<u>Utilities</u>

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

Vendor	Account	Month	ly Amount	Annual Amount		
FPL	10579-42334	\$	\$ 190		2,280	
FPL	91273-57086	273-57086 \$		\$	360	
City of Cocoa	313093-70192	\$	92	\$	1,104	
City of Cocoa	150351-141774	\$	92	\$	1,104	
Contingency				\$	500	
Total				\$	5,348	

Repairs & Maintenance

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

Bank Charges

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

Office Supplies

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

Operating Supplies

Represents various operating supplies purchased.

Dues, Licenses & Subscriptions

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

Vendor	Description	Annu	Annual Amount		
Brevard County	Business Tax License	\$	82		
City of Rockledge	Business License	\$	200		
Club Caddie	Membership	\$	7,788		
DBPR	License	\$	1,820		
Florida State Golf Assoc.	Handicap Fees	\$	5,000		
Florida State Golf Assoc.	Membership	\$	150		
Contingency		\$	250		
Total		\$	15,290		

Drug Testing - All Departments

Costs incurred for drug testing.

Training, Education & Employee Relations

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

Contractual Security

Security system costs for the maintenance of clubhouse alarm systems.

IT Services

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

Golf Course Operations:

<u>Salaries</u>

The District currently has a 1 full-time and 33 part-time employees to handle the golf course operations of the District. The proposed amount includes a 5% cost of living increase for qualifying full-time employees.

Administration Fee

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

FICA Expense

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

Health Insurance

Full-time District employees are eligible for the following health benefits.

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

Workers Compensation

The District provides Workers Compensation insurance for each of its employees based upon statutory requirements and rates determined by Applied Business Solutions.

<u>Unemployment</u>

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

Golf Printing

Printing for materials needed for the course.

<u>Utilities</u>

Estimated cost of basic utilities for golf operations.

Vendor	Account	count Month			Annual Amount	
FPL	03449-33189	\$	600	\$	7,200	
FPL	07938-52104	\$	750	\$	9,000	
City of Cocoa	150351-112664	\$	190	\$	2,280	
Contingency				\$	500	
Total				\$	18,980	

<u>Repairs</u>

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

Pest Control

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

Vendor	Monthly Amount		Annual Amount		
Ecolab Pest Elimination	\$	95	\$	1,140	
Contingency			\$	160	
Total			\$	1,300	

<u>Supplies</u>

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

<u>Uniforms</u>

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

Training, Education & Employee Relations

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

<u>Cart Lease</u>

The expense related to leasing of carts for the golf course.

Vendor M		Monthly Amount	Annual Amount		
The Huntington National	\$	493	\$	5,911	
Yamaha	\$	197	\$	2,361	
Golf Cart	\$	10,784	\$	129,412	
Total			\$	137,684	

Cart Maintenance

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

Driving Range Supplies

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

Merchandise Sales:

Cost of Goods Sold

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

Golf Course Maintenance:

<u>Salaries</u>

The District currently has a 11 full-time and 2 part-time employees to handle the golf course maintenance of the District. The proposed amount includes a 5% cost of living increase for qualifying full-time employees.

Administration Fee

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

FICA Expense

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

Health Insurance

Full-time District employees are eligible for the following health benefits.

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

Workers Compensation

The District provides Workers Compensation insurance for each of its employees based upon statutory requirements and rates determined by Applied Business Solutions.

<u>Unemployment</u>

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

<u>Utilities</u>

Estimated cost of basic utilities for golf operations.

Vendor	Account	Month	nly Amount	Annual Amount		
FPL	83490-45156	\$	2,150	\$	25,800	
City of Cocoa	313093-70192	\$	440	\$	5,280	
Contingency				\$	1,000	
Total				\$	32,080	

<u>Repairs</u>

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

Restaurant Repairs

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

<u>Fuel & Oil</u>

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

Pest Control

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

Vendor	Monthly Amount		Annual Amount		
Ecolab Pest Elimination	\$	375	\$	4,500	
Contingency			\$	100	
Total			\$	4,600	

Irrigation/Drainage

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

Sand/Topsoil

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

Flowers/Mulch

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

<u>Fertilizer</u>

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

Seed/Sod

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

Trash Removal

Estimated costs for trash removal services to empty dumpster(s) once a month by Waste Management at the golf course.

Vendor	Monthly Amount		Annual Amount		
Waste Management, Inc.	\$	226	\$	2,712	
Contingency			\$	750	
Total			\$	3,462	

Contingencies

Funding of unanticipated costs.

<u>First Aid</u>

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

Operating Supplies

Represents various operating supplies purchased.

Training

Training seminars for golf course maintenance staff.

<u> Janitorial Supplies</u>

Costs of janitorial supplies that may occur during the fiscal year.

Janitorial Services

Costs of janitorial services that may occur during the fiscal year.

Soil & Water Testing

Costs for soil and water testing that may occur during the fiscal year.

<u>Uniforms</u>

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

Vendor	Monthly Amount		Annual Amount		
Unifirst	\$	900	\$	10,800	
Contingency			\$	750	
Total			\$	11,550	

Equipment Rental

Rental of larger capital items required for course maintenance.

Equipment Lease

The District currently has the following equipment leases for the golf course.

Vendor	Monthly Amount Annual Amo			nual Amount
Dex Imaging	\$	110	\$	1,320
The Huntington National	\$	19,500	\$	234,000
Wells Fargo	\$	652	\$	7,824
Total			\$	243,144

Administrative Expenditures:

Legal Fees

The District's attorney will be providing general legal services to the District that are directly related to operations of the golf course, i.e. reviewing contracts, agreements, resolutions, rule amendments, etc.

Engineering Fees

The District's engineer, Robb & Taylor Engineering Solutions Inc, may provide engineering services for the golf course.

<u>Arbitrage</u>

The District will contract with an Independent certified public accounting firm to annually calculate the District's Arbitrage Rebate Liability on Special Assessments Revenue Bonds.

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c212(b)(5), which relates to additional reporting requirements for un-rated bond issues.

Trustee Fees

The District issued Special Revenue Assessment Refunding Bonds, Series 2012 bonds that are deposited with a Trustee at U.S. Bank.

Annual Audit

The District is required to annually have its financial records audited by an independent Certified Public Accounting Firm.

Golf Course Administrative Services

Cost of administrative services provided for the CDD.

Annual Amount			
\$	75,000.00		
\$	(7,280.00)		
\$	(11,440.00)		
\$	56,280.00		
	\$ \$		

Insurance

Egis Insurance & Risk Advisors provide the District's general liability, property, and crime insurance coverage. Egis Insurance & Risk Advisors also provide a three year pollution policy.

Description	27536		
General Liability	\$ 46,967		
Property	\$ 119,165		
Total	\$ 166,132		

Property Taxes

This amount is an estimate of property taxes that will need to be paid throughout this fiscal year.

Reserves:

Renewal & Replacement

The golf course transfers 2% of its monthly revenues to the Capital Reserve Fund to help fund for equipment replacement and other capital expenditures estimated for the fiscal year.

Viera East

Community Development District Recreation Fund Debt Service - Series 2012 Amortization Schedule

Date	Bond Balance	Interest	Principal	Interest	Fiscal Year Total
			•		
11/01/19	3,305,000			\$ 78,412.50	\$ 559,231.25
05/01/20	3,305,000	4.375%	\$410,000	\$ 78,412.50	
11/01/20	2,895,000			\$ 70,212.50	\$ 558,625.00
05/01/21	2,895,000	4.625%	\$425,000	\$ 70,212.50	
11/01/21	2,470,000			\$ 60,915.63	\$ 556,128.13
05/01/22	2,470,000	5.000%	\$445,000	\$ 60,915.63	
11/01/22	2,025,000			\$ 50,625.00	\$ 556,540.63
05/01/23	2,025,000	5.000%	\$470,000	\$ 50,625.00	
11/01/23	1,555,000			\$ 38,875.00	\$ 559,500.00
05/01/24	1,555,000	5.000%	\$490,000	\$ 38,875.00	
11/01/24	1,065,000			\$ 26,625.00	\$ 555,500.00
05/01/25	1,065,000	5.000%	\$520,000	\$ 26,625.00	
11/01/25	545,000			\$ 13,625.00	\$ 560,250.00
05/01/26	545,000	5.000%	\$545,000	\$ 13,625.00	\$ 558,625.00
			\$ 3,305,000	\$ 678,581	\$ 4,464,400

SECTION VI

SECTION A

ltem	# 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			Jim getting quotes

SECTION VIII

SECTION A

Viera East Community Development Districy

Check Register Summary April 18, 2025 through May 15, 2025

Fund	Date	Check #'s	Amount
General Fund			
	4/24/25	5421-5436	\$ 4,005.78
	5/1/25	5437-5439	\$ 2,602.00
	5/8/25	5440-5443	\$ 14,764.04
	5/15/25	5444-5454	\$ 44,284.79
	5/15/25	5453 - Voided	\$ (80.00)
		Sub-Total	\$ 65,576.61
Capital Reserve			
	-	-	\$ -
		Sub-Total	\$ -
Golf Course			
	4/24/25	32537-32556	\$ 16,941.71
	5/1/25	32557-32573	\$ 32,103.68
	5/8/25	32474-32591	\$ 20,421.13
	5/15/25	32592-32619	\$ 244,300.56
		Sub-Total	\$ 313,767.08
Total			\$ 379,343.69

*** CHECK DATES 04/18/2025 - 05/15/2025 *** V	ACCOUNTS PAYABLE PREPAID/COMPUTER CH IERA EAST-GENERAL FUND ANK A VIERA EAST-GF	HECK REGISTER	RUN 5/15/25	PAGE 1
CHECK VEND#INVOICEEXPENSED TO DATE DATE INVOICE YRMO DPT ACCT#	VENDOR NAME SUB SUBCLASS	STATUS	AMOUNT	CHECK AMOUNT #
4/24/25 00339 4/23/25 05102025 202504 300-15500- ENTERTAINMENT 5/10/25	10000	*	225.00	
	AMY ANDERSEN			225.00 005421
4/24/25 00343 4/23/25 05172025 202504 300-15500- ENTERTAINMENT 5/17/25		*	150.00	
	ASHLEY BREAUX			150.00 005422
4/24/25 00034 4/09/25 112086 A 202504 340-53800- 1705 CRANE CREEK BLVD			234.03	
	CITY OF COCOA			234.03 005423
4/24/25 00311 4/23/25 05312025 202504 300-15500- ENTERTAINMENT 5/31/25	10000	*	285.00	
	DENISE TURNER			285.00 005424
4/24/25 00195 4/17/25 7841647 202504 320-53800- PEST CONTROL		*	474.73	
	ECOLAB PEST ELIMINATION DIV			474.73 005425
4/24/25 00169 4/16/25 P2014104 202504 340-53800- OIL	46000	*	87.04	
	FLORIDA COAST EQUIPMENT INC			87.04 005426
4/24/25 00320 4/23/25 05032025 202504 300-15500- ENTERTAINMENT 5/3/25		*	150.00	
	GRACE TAPERT			150.00 005427
4/24/25 00330 4/23/25 05062025 202504 300-15500- ENTERTAINMENT 5/6/25		*	150.00	
	HANS LAFLEUR			150.00 005428
4/24/25 00330 4/23/25 05202025 202504 300-15500- ENTERTAINMENT 5/20/25		*	150.00	
	HANS LAFLEUR			150.00 005429
4/24/25 00292 4/23/25 05242025 202504 300-15500- ENTERTAINMENT 5/24/25	10000	*	200.00	
ENTERTAINMENT 5/24/25	LACEY CONNELLY			200.00 005430
4/24/25 00190 4/22/25 397576 202504 340-53800- HYDRAULIC FLUID	46000	*	149.98	
HIDRAULIC FLUID	NAPA AUTO PARTS			149.98 005431
4/24/25 00291 4/23/25 05022025 202504 300-15500- ENTERTAINMENT 5/2/25		*	350.00	
ENIERIAINMENI 3/2/23	ROCKSTAR KARAOKE ENTERTAINMENT LLO	2		350.00 005432
				

AP300R *** CHECK DATES 04/18/2025	YEAR-TO-DATE 2 5 - 05/15/2025 *** V B2	ACCOUNTS PAYABLE PREPAID/COMPUTER CHI IERA EAST-GENERAL FUND ANK A VIERA EAST-GF	ECK REGISTER	RUN 5/15/25	PAGE 2
CHECK VEND#INVOI DATE DATE I	CEEXPENSED TO NVOICE YRMO DPT ACCT# :	VENDOR NAME SUB SUBCLASS	STATUS	AMOUNT	CHECK AMOUNT #
	5092025 202504 300-15500-3	10000	*	350.00	
	ENTERTAINMENT 5/9/25	ROCKSTAR KARAOKE ENTERTAINMENT LLC			350.00 005433
4/24/25 00291 4/23/25 0	5162025 202504 300-15500-2		*	350.00	
	ENTERTAINMENT 5/16/25	ROCKSTAR KARAOKE ENTERTAINMENT LLC			350.00 005434
4/24/25 00291 4/23/25 0	5232025 202504 300-15500-2		*	350.00	
	ENTERTAINMENT 5/23/25	ROCKSTAR KARAOKE ENTERTAINMENT LLC			350.00 005435
4/24/25 00291 4/23/25 0	5302025 202504 300-15500-3	10000	*	350.00	
	ENTERTAINMENT 5/30/25	ROCKSTAR KARAOKE ENTERTAINMENT LLC			350.00 005436
5/01/25 00285 3/21/25 2	2119 202503 340-53800-4	47300	*	1,800.00	
	GRASS CUTTING	A NEW LIFE LAWN CARE & MORE			1,800.00 005437
5/01/25 00306 4/24/25 3	202505 320-53800-		*	330.00	
4/24/25 3		48000	*	433.50	
	1/4 PAGE AD	BLUEWATER CREATIVE GROUP, INC.			763.50 005438
	24737 202504 340-53800-		· · · · ·		
	MASTER LOCK	LACEY'S LOCK SERVICE INC			38.50 005439
	2126 202504 340-53800-4		*	1,800.00	
	GRASS CUTTING	A NEW LIFE LAWN CARE & MORE			1,800.00 005440
			*	10,464.04	
	MONTHLY SERVICE	ECOR INDUSTRIES, INC.			10,464.04 005441
5/08/25 00268 5/01/25 2	27573 202503 300-20200-3				- <u>-</u>
	AUDIT FYE24	GRAU AND ASSOCIATES		·	2,000.00 005442
5/08/25 00344 5/08/25 0		GRAU AND ASSOCIATES			
	SPONSOR				
		ROCKLEDGE RAIDER QUARTERBACK CLUB			

AP300R YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER C *** CHECK DATES 04/18/2025 - 05/15/2025 *** VIERA EAST-GENERAL FUND BANK A VIERA EAST-GF	HECK REGISTER	RUN 5/15/25	PAGE 3
CHECK VEND#INVOICEEXPENSED TO VENDOR NAME DATE DATE INVOICE YRMO DPT ACCT# SUB SUBCLASS	STATUS	AMOUNT	CHECK AMOUNT #
5/15/25 00345 4/29/25 CBC12573 202504 320-53800-49000 SETTLESTOP POLYRENEWAL	*	3,300.39	
ALPHA FOUNDATIONS			3,300.39 005444
5/15/25 00266 5/07/25 0507VIE 202505 320-53800-49000 PATIO COLLECTION BAR	*	2,179.24	2,179.24 005445
5/15/25 00346 5/15/25 05152025 202505 320-53800-48000 DONATION	*	300.00	
BAYSIDE HIGH VOLLEYBALL			300.00 005446
5/15/25 00346 5/15/25 5152025 202505 320-53800-48000 DONATION	*	300.00	
BAYSIDE HIGH VOLLEYBALL			300.00 005447
5/15/25 00267 4/15/25 25-04-06 202504 340-53800-47900 30 YARD ROLL OFF	*	633.68	
4/29/25 25-04-14 202504 340-53800-47900	*	647.68	
30 YARD ROLL OFF BERRY DISPOSAL			1,281.36 005448
5/15/25 00210 5/09/25 54565 MA 202505 340-53800-43500		330.42	
2300 CLUBHOUSE DR	ñ		
5/09/25 57086 MA 202505 340-53800-43500 4563 BRAYWICK CT	*	28.33	
5/09/25 75454 MA 202505 340-53800-47300	*	70.73	
5240 MURRELL RD FPL			429.48 005449
5/15/25 00126 5/01/25 500 202505 310-51300-34000 MANAGEMENT FEES MAY25	^	9,603.50	
5/01/25 500 202505 310-51300-35100 INFORMATION TECH MAY25	*	394.58	
5/01/25 500 202505 310-51300-31700	*	87.50	
DISSEMINATION SVC MAY25 5/01/25 500 202505 310-51300-42500	*	40.05	
COPIES CMC CENTRAL ELORIDA LLC			10 125 62 005450
GMS-CENTRAL FLORIDA, LLC			10,125.65 005450
5/15/25 00176 4/30/25 15283162 202504 340-53800-47500 LESCO RECEDE ANTIFOAMING	*	1,047.03	
SITEONE LANDSCAPE SUPPLY, LLC			1,047.03 005451
5/15/25 00259 5/10/25 53 VECDD 202505 320-53800-48000	*	2,600.00	
SOCIAL MEDIA MARKETING		-	2,600.00 005452

*** CHECK DATES 04/18/2025 - 05/15/2025 *** V	ACCOUNTS PAYABLE PREPAID/COMPUTER CH IERA EAST-GENERAL FUND ANK A VIERA EAST-GF	HECK REGISTER	RUN 5/15/25	PAGE 4
CHECK VEND#INVOICEEXPENSED TO DATE DATE INVOICE YRMO DPT ACCT# ;	VENDOR NAME SUB SUBCLASS	STATUS	AMOUNT	CHECK AMOUNT #
5/15/25 00342 5/15/25 763 202505 320-53800-	48000	*	80.00	
ADVERTISEMENT 5/15/25 763 202505 320-53800-	48000	V	80.00-	
ADVERTISEMENT	VIERA EAST GOLF COURSE DISTRICT AS	SS		.00 005453
5/15/25 00400 5/13/25 05152025 202505 300-20700- FY25 ASSESSMENTS	10100	*	22,641.66	
F125 ASSESSMENTS	VIERA EAST CDD - SERIES 2020			22,641.66 005454
	TOTAL FOR BANK	A	65,576.61	
	TOTAL FOR REGIS	STER	65,576.61	

AP300R *** CHECK DATES (YEAR-TO-DATE # 04/18/2025 - 05/15/2025 *** VI B#	ACCOUNTS PAYABLE PREPAID/COMPUTER LERA EAST- GOLF COURSE ANK B VIERA EAST-GOLF	CHECK REGISTER	RUN 5/15/25	PAGE 1
CHECK VEND# DATE	DATE INVOICE YRMO DPT ACCT# S	VENDOR NAME SUB SUBCLASS	STATUS	AMOUNT	CHECK AMOUNT #
4/24/25 01643	6/04/24 10203946 202410 320-57200-4		*	730.45	
	TSTAT REPLACEMENT 2/07/25 10203952 202502 320-57200-4		*	272.95	
	MAINTENANCE 4/01/25 10203953 202504 320-57200-4	16000	*	190.55	
	A/C MAINTENANCE	ACCURATE AIR CONDITIONING HEATI	NG		1,193.95 032537
4/24/25 01485	4/14/25 92026090 202504 300-14200-1 GRIPS	L0000		205.80	
		ACUSHNET COMPANY			205.80 032538
4/24/25 01654	4/22/25 1815050 202504 320-57200-5 TOWELS			161.27	
		ALSCO			161.27 032539
4/24/25 01668	4/21/25 53123 202504 390-57200-5 JANITORIAL SVC	51160		55.00	
		BREVARD HOME CLEANING			55.00 032540
4/24/25 01689		LOOOO		175.40	
	BREAD	BREVARD BAKERS BREAD INC			175.40 032541
4/24/25 00024	4/10/25 112664 A 202504 320-57200-4	13000	*	194.85	
	2300 CLUBHOUSE DR 4/10/25 112664 A 202504 330-57200-4		*	194.85	
	2300 CLUBHOUSE DR 4/10/25 112664 A 202504 350-57200-4	13000	*	194.86	
	2300 CLUBHOUSE DR	CITY OF COCOA UTILITIES			584.56 032542
4/24/25 01241	4/10/25 25APR-69 202504 320-57200-4	46000	*	275.00	
	MONTHLY WINDOW CLEANING	CRYSTAL HI RISE, INC.			275.00 032543
4/24/25 00947	4/17/25 7841653 202504 390-57200-4 PEST CONTROL			386.62	
	PESI CONTROL	ECOLAB PEST ELIMINATION			386.62 032544
4/24/25 01394	4/15/25 63520402 202504 330-57200-5		*	142.74	
		ECOLAB			142.74 032545
4/24/25 01196	4/21/25 94244079 202504 350-57200-4 SERVICED VEHICLE			984.71	
		E-Z-GO A TEXTRON COMPANY			984.71 032546

AP300R *** CHECK DATES	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTE 04/18/2025 - 05/15/2025 *** VIERA EAST- GOLF COURSE BANK B VIERA EAST-GOLF	R CHECK REGISTER	RUN 5/15/25	PAGE 2
CHECK VEND# DATE	INVOICEEXPENSED TO VENDOR NAME DATE INVOICE YRMO DPT ACCT# SUB SUBCLASS	STATUS	AMOUNT	CHECK AMOUNT #
	4/16/25 10070258 202504 320-57200-41000	*	1,270.46	
	TELEPHONE FUSION LLC			1,270.46 032547
4/24/25 01372	4/18/25 39030615 202504 320-57200-34100	*	156.34	
	COPIER 4/18/25 39030615 202504 300-13100-10000 COPIER	*	156.34	
	GREAT AMERICA FINANCIAL SVCS			312.68 032548
4/24/25 01619	4/15/25 25-25233 202504 300-14200-10000 GOLF TEES	*	117.28	
	MARTINI GOLF TEES, INC.			117.28 032549
4/24/25 99999	4/24/25 VOID 202504 000-00000-00000 VOID CHECK	C	.00	
	******INVALID VENDOR NUMBER*	* * * * *		.00 032550
4/24/25 99999	4/24/25 VOID 202504 000-00000-00000	C	.00	
	VOID CHECK *****INVALID VENDOR NUMBER*	* * * * *		.00 032551
4/24/25 01324	4/16/25 04162025 202504 320-57200-51200	*	45.90	
	PIZZA 4/16/25 04162025 202504 320-57200-51000	*	2.49	
	ART SUPPLIES 4/16/25 04162025 202504 330-57200-54000	*	635.40	
	POS FOR GOLF RESTAURANT 4/16/25 04162025 202504 330-57200-54000	*	19.06	
	POS FOR GOLF RESTAURANT 4/16/25 04162025 202504 300-13100-10000	*	546.81	
	WALLMOUNT 4/16/25 04162025 202504 320-57200-51100	*	611.09-	
	OPERATING SUPPLIES REFUND 4/16/25 04162025 202504 320-57200-41000	*	105.97	
	HULU SUBSCRIPTION 4/16/25 04162025 202504 320-57200-54500	*	239.55	
	IPADS FOR POS 4/16/25 04162025 202504 300-15500-10000	*	1,437.27	
	IPADS FOR POS 4/16/25 04162025 202504 390-57200-49800	*	29.94	
	PULSE OXIMETER 4/16/25 04162025 202504 320-57200-41000	*	15.55	
	TELEPHONE 4/16/25 04162025 202504 390-57200-46000 PRESSURE SENSOR	*	420.06	

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E	BANK	В	VIERA	EAST	-GOLF

CHECK DATE	VEND#	INV DATE	OICE INVOICE	EXPI YRMO	ENSED TO DPT ACCT#	SUB S	UBCLASS	VENDOR NAME	S	TATUS	AMOUNT	CHECK AMOUNT #
		4/16/25	04162025	202504	330-57200-	54000				*	422.45	
		4/16/25	04162025	202504	300-13100-	10000				*	390.91	
		4/16/25	04162025 CRICKET	202504 WIRELES	320-57200-	41000				*	151.00	
		4/16/25	04162025 CELSIUS	202504	320-57200-	51100				*	37.64	
		4/16/25	04162025 BULBS	202504	300-13100-	10000				*	197.47	
		4/16/25	04162025 TRAFFIC	202504 POSTS	320-57200-	46000				*	179.98	
		4/16/25	04162025 TRUCK F	202504 LOOR LII	300-13100- NER	10000				*	262.92	
		4/16/25	04162025 CLAMP	202504	300-13100-	10000				*	37.99 39.17	
		4/10/25	BOLT &	BRACKET	320-57200-	51000				*	55.19	
		4/16/25	FLASH D	202504 RIVES 202504	320-57200-	51000				*	13.85	
		4/16/25	BATTERI 04162025	ES 202504	390-57200-	49800				*	92.80	
		4/16/25	EARPLUG 04162025	DISPENS 202504	SER 320-57200-	51000				*	14.57	
		4/16/25	STICKER 04162025	S 202504	390-57200-	49800				*	25.94	
		4/16/25	04162025	202504	320-57200-	51200				*	20.00	
		4/16/25	04162025	202504	320-57200-	51200				*	20.00	
		4/16/25	04162025 COUPLES	202504 GOLF	300-13100-	10000				*	61.99	
		4/16/25	04162025 PRO PLA	202504 N	300-13100-	10000				*	323.64	
		4/16/25	GOLF BA	202504 LLS	300-13100-	10000				*	21.39	
			GOOGLE .	ADS								
			SHOT GL	ASSES	300-13100-					*	83.40	
			SASSY S	ATURDAY	300-13100- TABLE COVE 300-13100-]				*	18.73 20.71	
		4/10/25	FOOD FO			10000					20.71	

AP300R *** CHECK DATES	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTE 04/18/2025 - 05/15/2025 *** VIERA EAST- GOLF COURSE BANK B VIERA EAST-GOLF	R CHECK REGISTER	RUN 5/15/25	PAGE 4
CHECK VEND# DATE	INVOICEEXPENSED TO VENDOR NAME DATE INVOICE YRMO DPT ACCT# SUB SUBCLASS	STATUS	AMOUNT	CHECK AMOUNT #
	4/16/25 04162025 202504 300-13100-10000 WINGS	*	26.40	
	4/16/25 04162025 202504 320-57200-49000 INTEREST CHARGES	*	106.59	
				5,808.69 032552
4/24/25 01369		*	1,296.00	
	GOLF BALLS SRIXON/CLEVELAND GOLF/XXIO			1,296.00 032553
4/24/25 00130	4/22/25 62298392 202504 300-14100-10200	*	492.77	
	BEVERAGE 4/22/25 62298392 202504 330-57200-51050 PAPER	*	216.66	
	4/22/25 62298392 202504 300-14100-10000	*	1,144.97	
	FOOD 4/22/25 62298392 202504 330-57200-43100 FUEL	*	6.50	
	SYSCO			1,860.90 032554
4/24/25 00807	4/17/25 30902177 202504 390-57200-54100 UNIFORMS	*	183.32	
				183.32 032555
4/24/25 00117	4/11/25 41264046 202504 390-57200-46000 FLYERS	*	198.50	
	4/16/25 41264841 202504 390-57200-46000 REELS BLADES TINES	*	333.21	
	4/17/25 41265072 202504 390-57200-46000 GREASABLE ROLLER ASM	*	1,395.62	
	WESCOTIBE INC			1,927.33 032556
5/01/25 01485	4/17/25 92030662 202504 300-14200-10000 GOLF BALLS	*	1,660.22	
	4/25/25 92038794 202504 300-14200-10000 BOARDWALK ROPES	*	540.96	
	4/25/25 92038799 202504 300-14200-10000 SHIRTS	*	58.80	
	ACUSHNET COMPANY			2,259.98 032557
5/01/25 01654	4/29/25 1817183 202504 320-57200-51100 TOWELS	*	161.27	
	ALSCO			161.27 032558
5/01/25 01668	4/23/25 53546 202504 390-57200-51160 JANITORIAL SVCS	*	280.00	
	BREVARD HOME CLEANING			280.00 032559

AP300R YEAR-TO-DATE ACCOUNTS PAYABLE PREPAI *** CHECK DATES 04/18/2025 - 05/15/2025 *** VIERA EAST- GOLF COURSE YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 5/15/25 PAGE 5 BANK B VIERA EAST-GOLF CHECK VEND#INVOICE..... ...EXPENSED TO... DATE DATE INVOICE YRMO DPT ACCT# SUB SUBCLASS STATUS AMOUNTCHECK.... VENDOR NAME AMOUNT # 5/01/25 01689 4/24/25 416226 202504 300-14100-10000 * 322.10 BREAD 4/29/25 284705 202504 300-14100-10000 * 68.50 BREAD 5/01/25 284714 202505 300-14100-10000 * 228.60 BREAD BREVARD BAKERS BREAD INC 619.20 032560 _ 5/01/25 00024 4/14/25 141774 A 202504 320-57200-43000 * 91.04 4563 BRAYWICK CT CITY OF COCOA UTILITIES 91.04 032561 5/01/25 01681 4/10/25 15850531 202504 320-57200-54210 * 62.92 TELEPHONE EVERON, LLC 62,92 032562 * 5/01/25 01692 4/04/25 04042025 202504 390-57200-49800 35.00 REIMBURSEMENT 35.00 032563 FREDERICK PHILLIPS . _ _ _ _ _ _ _ _ . 5/01/25 00587 4/24/25 16501396 202504 390-57200-46110 * 684.41 GASOLINE 4/24/25 16501396 202504 300-13100-10000 * 337.10 GASOLINE * 4/24/25 16501397 202504 390-57200-46110 337.95 DIESEL 4/24/25 16501397 202504 300-13100-10000 * 166.46 DIESEL GLOVER OIL COMPANY INC 1,525.92 032564 - - - - - - -5/01/25 00483 4/25/25 04252025 202504 390-57200-47100 * 5.68 SUPPLIES 4/25/25 04252025 202504 340-57200-46000 * 11.36 SUPPLIES 4/25/25 04252025 202504 300-13100-10000 * 22.48 MOUNT 4/25/25 04252025 202504 320-57200-46000 * 10.59 PAINT SUPPLIES LOWE'S 50.11 032565 5/01/25 00694 4/28/25 688796 202504 390-57200-49800 + 92.93 GLOVES 4/30/25 688921 202504 390-57200-46000 * 562.92 TTRE PRECISION SMALL ENGINE CO., INC. 655.85 032566

AP300R *** CHECK DATES	04/18/2025 - 05/15/2	YEAR-TO-DATE ACCOU 025 *** VIERA BANK B	INTS PAYABLE PREPAID/COMPU EAST- GOLF COURSE 3 VIERA EAST-GOLF	UTER CHECK REGISTER	RUN 5/15/25	PAGE 6
CHECK VEND# DATE	DATE INVOICE	.EXPENSED TO RMO DPT ACCT# SUB	VENDOR NAME SUBCLASS	STATUS	AMOUNT	CHECK AMOUNT #
5/01/25 99999	5/01/25 VOID 20 VOID CHECK	2505 000-00000-00000) ******INVALID VENDOR NUMBI 	C	.00	
	vorb ender		******INVALID VENDOR NUMB	ER*****		.00 032567
5/01/25 01324	4/22/25 04222025 20 FOOD	2504 300-14100-10000	******INVALID VENDOR NUMB 		9.87	
		2504 300-14100-10000)	*	10.76	
		2504 300-14100-10000)	*	3.49	
	4/22/25 04222025 20 FOOD	2504 300-14100-10000)	*	13.96	
	4/22/25 04222025 20 LETTUCE	2504 300-14100-10000)	*	23.95	
		2504 300-14100-10000)	*	76.62	
		2504 300-14100-10000)	*	19.65	
		2504 300-14100-10000)	*	33.98	
		2504 300-14100-10000)	*	13.15	
		2504 300-14100-10000)	*	44.53	
		2504 300-14100-10000)	*	9.95	
		2504 300-14100-10000)	*	108.79	
		2504 300-14100-10000)	*	17.19	
		2504 300-14100-10000)	*	33.98	
		2504 330-57200-51025	5	*	222.57	
	4/22/25 04222025 20 FOOD	2504 300-14100-10000)	*	47.04	
	4/22/25 04222025 20	2504 300-14100-10000		*	106.14	
	4/22/25 04222025 20	2504 300-14100-10200)	*	35.96	
	00101	REC	GIONS BANK			831.58 032568
5/01/25 00130	4/25/25 62299130 20 BEVERAGE	2504 300-14100-10200			155.99	
		2504 300-14100-10003	L	*	200.88	

AP300R YEAR-TO-DATE ACCOUNTS PAYABLE PREPAI *** CHECK DATES 04/18/2025 - 05/15/2025 *** VIERA EAST- GOLF COURSE YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 5/15/25 PAGE 7 BANK B VIERA EAST-GOLF CHECK VEND#INVOICE..... ...EXPENSED TO... DATE DATE INVOICE YRMO DPT ACCT# SUB SUBCLASS STATUS AMOUNTCHECK.... VENDOR NAME AMOUNT # 4/25/25 62299130 202504 330-57200-51050 * 234.32 PLASTIC 4/25/25 62299130 202504 330-57200-43100 * 6.50 FUEL SYSCO 597.69 032569 _ _ _ _ _ _ _ _ _ _ 5/01/25 01512 4/04/25 1701139 202504 390-57200-54600 * 2,312.16 RENT 4/04/25 1701139 202504 390-57200-54600 * 1,658.71 RENT 4/04/25 1701141 202504 390-57200-54600 * 8.75 RENT 4/04/25 1701141 202504 390-57200-54600 * 432.81 RENT 4/04/25 1701141 202504 390-57200-54600 * 125.92 RENT 4/04/25 1701141 202504 390-57200-54600 * 115.91 RENT 4/04/25 1701142 202504 390-57200-54600 * 85.53 RENT 4/04/25 1701142 202504 390-57200-54600 * 3,166.63 RENT 4/07/25 1709483 202504 390-57200-54600 * 90.72 RENT 4/12/25 1730760 202504 390-57200-54600 * 726.47 RENT 4/13/25 1733517 202504 390-57200-54600 * 4,717.02 RENT 4/13/25 1733517 202504 390-57200-54600 * 3,368.45 RENT 4/13/25 1733568 202504 390-57200-54600 * 6,541.14 RENT 23,350.22 032570 THE HUNTINGTON NATIONAL BANK 5/01/25 00807 4/24/25 30902193 202504 390-57200-54100 * 183.72UNIFORMS UNIFIRST CORPORATION 183.72 032571 5/01/25 00068 4/25/25 9288318- 202505 320-57200-34100 * 795.77 DUMPSTER 4/25/25 9288615- 202505 390-57200-47900 * 225.99 DUMPSTER 1,021.76 032572 WASTE MANAGEMENT

5/01/25 00117 4/21/25 48001918 202504 390-57200-47100 377.42 IRRIGATION SVC 377.42 032573 WESCOTURF INC.

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VIER --VIERA EAST-- AWOLFE

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CHECK VEND#INVOICEEXPENSED TO VENDOR NAME STATUS DATE DATE INVOICE YRMO DPT ACCT# SUB SUBCLASS	AMOUNT	CHECK AMOUNT #
5/08/25 01485 4/30/25 92043152 202504 300-14200-10000 *	578.63	
GOLF SHOES ACUSHNET COMPANY		578.63 032574
5/08/25 01654 5/06/25 1819328 202505 320-57200-51100 *	165.91	
TOWELS ALSCO		165.91 032575
5/08/25 01560 4/30/25 00118561 202504 330-57200-43100 *		
CYLINDER RENTAL ARC3 GASES, INC		226.23 032576
5/08/25 01668 4/30/25 53990 202504 390-57200-51160 *	280.00	
JANITORIAL SVC BREVARD HOME CLEANING		280.00 032577
5/08/25 01689 5/06/25 284737 202505 300-14100-10000 *		
BREAD BREVARD BAKERS BREAD INC		81.00 032578
5/08/25 01681 4/22/25 15857404 202504 320-57200-54210 *		
TELEPHONE EVERON, LLC		134.80 032579
EVERON, LLC 5/08/25 00563 5/01/25 INV/2025 202505 340-57200-51100 *		
TEES GLOBAL COLE SALES INC		102.35 032580
5/08/25 00587 5/02/25 16514723 202505 390-57200-46110 *		
GASOLINE 5/02/25 16514723 202505 300-13100-10000 *	39.72	
GASOLINE GLOVER OIL COMPANY INC		120.35 032581
5/08/25 00659 3/05/25 410020 202503 350-57200-51300 *		
5/08/25 00059 5/05/25 410020 202503 350-57200-51500 BALL BUCKETS GOLF MAX		240.93 032582
S/08/25 01080 4/30/25 1N00038/ 202504 500-14200-10000 SHIRTS	659.72	
MINT GREEN GROUP USA		659.72 032583
5/08/25 00694 5/05/25 689207 202505 390-57200-46000 * BACKLAPPING BRUSH	33.95	
PRECISION SMALL ENGINE CO., INC.		33.95 032584

CHECK VEND# INVOICE	# 2585
HAND HELD BLOWER ROCKLEDGE MOWER & SERVICE 1,014.95 03 5/08/25 01369 4/28/25 8411827 202504 300-14200-10000 GOLF BALLS * 337.56 337.56 03 5/08/25 00130 5/01/25 72200919 202505 300-14100-10000 FOOD * 440.03 440.03 440.03 5/01/25 72200919 202505 300-14100-10200 BEVERAGES * 1,294.78 77.25 77.25 5/01/25 72200919 202505 330-57200-51025 KITCHEN SUPPLIES * 77.25 77.25 72.00919 202505 330-57200-51050 * 59.40 5/01/25 72200919 202505 330-57200-43100 FUEL 5/01/25 72200919 202505 330-57200-43100 * 6.50 1,877.96 03	
ROCKLEDGE MOWER & SERVICE 1,014.95 03 5/08/25 01369 4/28/25 8411827 202504 300-14200-10000 GOLF BALLS * 337.56 337.56 SRIXON/CLEVELAND GOLF/XXIO 337.56 337.56 03 5/08/25 00130 5/01/25 72200919 202505 300-14100-10000 FOOD * 440.03 440.03 5/01/25 72200919 202505 300-14100-10200 * 1,294.78 1,294.78 BEVERAGES 5/01/25 72200919 202505 330-57200-51025 * 77.25 5/01/25 72200919 202505 330-57200-51050 * 59.40 PLASTIC 5/01/25 72200919 202505 330-57200-43100 * 6.50 FUEL SYSCO 1,877.96 03	
5/08/25 01369 4/28/25 8411827 202504 300-14200-10000 GOLF BALLS * 337.56 SRIXON/CLEVELAND GOLF/XXIO 337.56 03 5/08/25 00130 5/01/25 72200919 202505 300-14100-10000 FOOD * 440.03 5/08/25 00130 5/01/25 72200919 202505 300-14100-10200 BEVERAGES * 1,294.78 5/01/25 72200919 202505 330-57200-51025 * 77.25 KITCHEN SUPPLIES 5/01/25 72200919 202505 330-57200-51050 * 59.40 PLASTIC 5/01/25 72200919 202505 330-57200-43100 * 6.50 FUEL SYSCO 1,877.96 03	
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	2586
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	
5/01/25 72200919 202505 300-14100-10200 * 1,294.78 BEVERAGES 5/01/25 72200919 202505 330-57200-51025 * 77.25 SUPPLIES 5/01/25 72200919 202505 330-57200-51050 * 59.40 PLASTIC 5/01/25 72200919 202505 330-57200-43100 * 6.50 FUEL SYSCO 1,877.96 03	
5/01/25 72200919 202505 330-57200-51025 * 77.25 KITCHEN SUPPLIES 5/01/25 72200919 202505 330-57200-51050 * 59.40 PLASTIC 5/01/25 72200919 202505 330-57200-43100 * 6.50 FUEL SYSCO 1,877.96 03	
5/01/25 72200919 202505 330-57200-51050 * 59.40 PLASTIC 5/01/25 72200919 202505 330-57200-43100 * 6.50 FUEL SYSCO 1,877.96 03	
5/01/25 72200919 202505 330-57200-43100 * 6.50 FUEL SYSCO 1,877.96 03	
SYSCO 1,877.96 03	
	2587
5/08/25 01512 4/27/25 17 <u>628</u> 78 202504 390-57200-54600 * 242.06	
RENT 4/27/25 1762878 202504 350-57200-46100 * 10,784.30	
RENT 4/27/25 1762878 202504 390-57200-54600 * 253.59	
RENT 4/27/25 1762878 202504 350-57200-46100 * 492.60	
RENT 4/28/25 1775389 202504 390-57200-54600 * 1,065.98	
RENT THE HUNTINGTON NATIONAL BANK 12,838.53 03	2588
5/08/25 01672 4/30/25 18529067 202504 320-57200-54500 * 456.67	
TELEPHONE TPX COMMUNICATIONS 456.67 03	2589
5/08/25 00807 5/01/25 30902209 202505 390-57200-54100 * 183.32	
UNIFORMS UNIFIRST CORPORATION 183.32 03	2590
5/08/25 00117 4/28/25 48001926 202504 390-57200-47100 * 377.42-	
CREDIT 4/29/25 41266903 202504 390-57200-46000 * 594.19	
SPRINGLY 4/29/25 41267138 202504 390-57200-46000 * 871.50	
EJECT CARBIDE WESCOTURF INC. 1,088.27 03	

AP300R YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER *** CHECK DATES 04/18/2025 - 05/15/2025 *** VIERA EAST- GOLF COURSE BANK B VIERA EAST-GOLF	RUN 5/15/25	PAGE 10
CHECK VEND#INVOICEEXPENSED TO VENDOR NAME STATUS DATE DATE INVOICE YRMO DPT ACCT# SUB SUBCLASS	AMOUNT	CHECK AMOUNT #
5/15/25 01654 5/13/25 1821484 202505 320-57200-51100 *	161.27	
TOWELS ALSCO		161.27 032592
5/15/25 01668 5/07/25 54427 202505 390-57200-51160 *		
JANITORIAL SVC BREVARD HOME CLEANING		280.00 032593
5/15/25 01689 5/08/25 284749 202505 300-14100-10000 *	240.20	
BREAD 5/13/25 614125 202505 300-14100-10000 *	39.55	
BREAD BREVARD BAKERS BREAD INC		279.75 032594
5/15/25 01553 5/01/25 02124630 202505 320-57200-34100 *	328.94	
TV INTERNET CHARTER COMMUNICATIONS		328.94 032595
5/15/25 01629 6/01/25 SUP00894 202506 340-57200-54000 *	681.45	
GMS BUNDLE CLUB CADDIE		681.45 032596
5/15/25 01241 5/10/25 25MAY-64 202505 320-57200-46000 *	275.00	
MONTHLY WINDOW CLEANING CRYSTAL HI RISE, INC.		275.00 032597
5/15/25 01388 5/09/25 AR132817 202505 390-57200-54600 *	110.48	
PRINTER LEASE DEX IMAGING		110.48 032598
5/15/25 01196 5/12/25 94268229 202505 390-57200-46000 *	33.44	
BRACKET TAILGATE LATCH E-Z-GO A TEXTRON COMPANY		33.44 032599
5/15/25 00076 5/05/25 9398 MAY 202505 300-13100-10500 *	409.93	
2300 CLUBHOUSE DR FLORIDA CITY GAS		409.93 032600
5/15/25 00035 5/09/25 33189 MA 202505 330-57200-43000 *	744.64	
2300 CLUBHOUSE DR 5/09/25 33189 MA 202505 340-57200-43000 *	744.63	
2300 CLUBHOUSE DR 5/09/25 42334 MA 202505 320-57200-43000 *	65.17	
2200 CLUBHOUSE DR 5/09/25 42334 MA 202505 300-11500-10000 * 2200 CLUBHOUSE DR	43.44	

AP300R YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 5/15/25 PAGE 11 *** CHECK DATES 04/18/2025 - 05/15/2025 *** VIERA EAST- GOLF COURSE BANK B VIERA EAST-GOLF

CHECK VEND# DATE	INVOICEEXPENSED TO VENDOR NAME DATE INVOICE YRMO DPT ACCT# SUB SUBCLASS	STATUS	AMOUNT	CHECK AMOUNT #
	5/09/25 45156 MA 202505 390-57200-43000	*	2,641.82	
	5250 MURRELL RD 5/09/25 45156 MA 202505 300-11500-10000	*	660.46	
	5250 MURRELL RD 5/09/25 52104 MA 202505 350-57200-43000 2300 CLUBHOUSE DR	*	695.63	
	FPL			5,595.79 032601
5/15/25 00587	3/13/25 16422299 202503 390-57200-46110 GASOLINE	*	551.09	
	3/13/25 16422299 202503 300-13100-10000 GASOLINE	*	271.43	
	5/08/25 16528030 202505 390-57200-46110 GASOLINE	*	678.06	
	5/08/25 16528030 202505 300-13100-10000	*	333.97	
	GASOLINE 5/08/25 16528031 202505 390-57200-46110 DIESEL	*	205.78	
	5/08/25 16528031 202505 300-13100-10000 DIESEL	*	101.35	
	GLOVER OIL COMPANY INC			2,141.68 032602
5/15/25 00564	5/07/25 54804 202505 390-57200-47300 COMPLUS COARSE	*	1,268.91	
	GOLF SPECIALTIES, INC.			1,268.91 032603
5/15/25 01071		*		
	GMS-CENTRAL FLORIDA, LLC			87.50 032604
	4/29/25 04282025 202504 330-57200-46000	*	55.96	
	EPOXY 4/29/25 04282025 202504 390-57200-51150 CLEANER	*	12.75	
	4/29/25 04282025 202504 300-13100-10000 SMALL PARTS ORGANIZER	*	66.56	
	4/29/25 04282025 202504 300-13100-10000	*	22.50	
	CONCRETE PAVER 4/29/25 04282025 202504 300-13100-10000	*	110.47	
	SUPPLIES 4/29/25 04282025 202504 340-57200-46000 SCREWS	*	21.44	
	SCREWS 4/29/25 04282025 202504 300-13100-10000	*	7.80	
	ADAPTER 4/29/25 04282025 202504 390-57200-46000 PADLOCK	*	23.82	

AP300R YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REG *** CHECK DATES 04/18/2025 - 05/15/2025 *** VIERA EAST- GOLF COURSE BANK B VIERA EAST-GOLF	GISTER RUN 5/15/25	PAGE 12
CHECK VEND#INVOICEEXPENSED TO VENDOR NAME STATU DATE DATE INVOICE YRMO DPT ACCT# SUB SUBCLASS	JS AMOUNT	CHECK AMOUNT #
4/29/25 04282025 202504 390-57200-51150 CLEANER	* 3.98	
CLEANER HOME DEPOT CREDIT SERVICES		325.28 032605
	* 2,500.00	
5/13/25 375 202505 390-57200-47500 AIR2G2 RENTAL	* 205.00	
MADDEN AERATION		2,705.00 032606
5/15/25 01680 5/05/25 INV66723 202505 300-14200-10000 SHIRTS	* 659.72	
MINT GREEN GROUP USA		659.72 032607
	* 46.66	
NEXAIR, LLC		46.66 032608
5/15/25 01514 5/09/25 0277268- 202505 390-57200-47500	* 2,228.00	
NATRAFOL NOBLE TURF, LLC		2,228.00 032609
5/15/25 00694 5/09/25 689459 202505 390-57200-46000 OUTER PIPE TUBE ASSEMBLY	* 234.90	
OUTER PIPE TOBE ASSEMBLY PRECISION SMALL ENGINE CO., INC.		234.90 032610
5/15/25 00808 5/03/25 05032025 202505 300-10100-11000	* 1,000.00	
PETTY CASH PETTY CASH		1,000.00 032611
5/15/25 01369 5/05/25 8425099 202505 300-14200-10000		
GOLF BALLS SRIXON/CLEVELAND GOLF/XXIO		160.00 032612
5/15/25 01210 5/10/25 60318050 202505 320-57200-51000	* 51.78	
OFFICE SUPPLIES STAPLES ADVANTAGE		51.78 032613
5/15/25 00434 5/15/25 05152025 202505 300-15100-10000	* 200,000.00	
TRANSFER TO SBA STATE BOARD OF ADMINISTRATION		200,000.00 032614
J/IJ/ZJ 00IJ0 J/00/ZJ /ZZ0ZJ99 Z0ZJ0J JJ00-JI0J0	* 62.42	
PLASTIC 5/08/25 72202599 202505 390-57200-51100 G/C	* 159.14	

AP300R YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 5/15/25 PAGE 13 *** CHECK DATES 04/18/2025 - 05/15/2025 *** VIERA EAST- GOLF COURSE

BANK B VIERA EAST-GOLF

		DAINIC	D VIERA EASI GOLL			
CHECK VEND# DATE	DATE INVOICE YRMO	PENSED TO DPT ACCT# SUB	VENDOR NAME SUBCLASS	STATUS	AMOUNT	CHECK AMOUNT #
	5/08/25 72202599 20250	5 330-57200-4310	00	*	6.50	
	FUEL 5/08/25 72202599 20250	5 300-14100-1020	00	*	231.35	
	BEVERAGES 5/08/25 72202599 20250	5 300-14100-1000	1	*	101.32	
	SNACKS 5/08/25 72202599 20250!	5 300-14100-1000	0	*	320.73	
	FOOD 5/09/25 72202845 20250!	5 300-14100-1000	00	*	868.39	
	SNACKS 5/09/25 72202845 20250!	5 330-57200-4310	0	*	6.50	
	FUEL 5/13/25 72203757 20250	5 300-14100-1020	0	*	482.00	
	BEVERAGES 5/13/25 72203757 20250	330-57200-5105	50	*	189.20	
	PAPER 5/13/25 72203757 20250	5 300-14100-1000	01	*	100.28	
	SNACKS 5/13/25 72203757 202509	5 300-14100-1000	00	*	1,417.22	
	FOOD	SY	/SCO			3,945.05 032615
5/15/25 00807	5/08/25 30902226 20250	5 390-57200-5410	0	*	183.32	
	UNIFORMS	UN	IIFIRST CORPORATION			183.32 032616
5/15/25 01244	5/13/25 05152025 202505	5 300-15100-0070	0	*	19,978.11	
	SERIES 2012	VI	ERA EAST CDD - SERIES 2012			19,978.11 032617
5/15/25 01558	5/12/25 50343513 202505	5 390-57200-5460	0	*	652.46	
	TRACTORS	WE	LLS FARGO FINANCIAL LEASING, I	NC.		652.46 032618
	5/05/25 39177179 202509	5 390-57200-4710		*	394.50	
	IRRIGATION SV0 5/05/25 41268220 202509		00	*	81.64	
	SPRINGLY	WE	SCOTURF INC.			476.14 032619
				 К В		
			TOTAL FOR REG	ISTER	313,767.08	

SECTION B

Viera East

Community Development District

Unaudited Financial Reporting

April 30, 2025



Table of Contents

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

Viera East Community Development District Combined Balance Sheet April 30, 2025

	General		Capital Reserve		Debt Service		Capital Projects		Golf Course/		Totals	
	Fund		Fund		Fund		Fund	Rec	reation Fund	Gove	rnmental Funds	
Assets												
Cash												
Operating Account	\$ 178,766	\$	-	\$	-	\$	-	\$	806,693	\$	985,459	
Capital Reserve Account	\$ -	\$	299,131	\$	-	\$	-	\$	-	\$	299,131	
Assessments Receivable	\$-	\$	-	\$	-	\$	-	\$	-	\$	-	
Accounts Receivable	\$ -	\$	-	\$	-	\$	-	\$	3,859	\$	3,859	
Due from Capital Projects	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	
Due from Capital Reserve	\$-	\$	-	\$	-	\$	-	\$	-	\$	-	
Due from Golf Course	\$-	\$ \$	-	\$	-	\$ \$	-	\$	-	\$	-	
Due from General Fund Due from Other	\$- \$-	э \$	-	\$ \$	22,642	» Տ	-	\$ \$	93,344 16,608	\$ \$	115,985 16,608	
Prepaid Expenses	\$	э \$	-	э \$	-	э \$	-	э \$	132,829	э \$	143,131	
Inventory - Pro Shop	\$ 10,302	\$		\$	-	\$		\$	56,860	\$	56,860	
Inventory - Hook & Eagle	\$ -	\$		\$	-	\$		\$	37,152	\$	37,152	
Investments	Ψ	Ψ		Ψ		Ψ		Ψ	57,152	Ψ	57,152	
State Board of Administration	\$ 759,699	\$	1,093,868	\$	-	\$	-	\$	101,293	\$	1,954,860	
Series 2012	<i>\(\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	Ψ	1,0,000	Ψ		Ψ		Ψ	101,295	Ψ	1,95 1,000	
Reserve	\$-	\$	-	\$	-	\$	-	\$	287,604	\$	287,604	
Benefit Assessment	\$-	\$	-	\$	-	\$	-	\$	559,184	\$	559,184	
Bond Service	\$-	\$	-	\$	-	\$	-	\$	7,680	\$	7,680	
Recreation Fees	\$-	\$	-	\$	-	\$	-	\$	82,537	\$	82,537	
Prepaid Expenses - Debt	\$-	\$	-	\$	-	\$	-	\$	-	\$	-	
Series 2020		+		+		÷		-		Ŧ		
Reserve	\$ -	\$	-	\$	240,855	\$	-	\$	-	\$	240,855	
Temporary Interest	\$ -	\$	-	\$	27,224	\$	-	\$	-	\$	27,224	
Bond Service	\$ -	\$	-	\$	643,656	\$	-	\$	-	\$	643,656	
Project	\$ -	\$	-	\$	-	\$	64,382	\$	-	\$	64,382	
Improvements (Net of Depreciation)	\$-	\$	-	\$	-	\$	-	\$	1,438,328	\$	1,438,328	
Total Assets	\$ 948,767	\$	1,392,999	\$	934,376	\$	64,382	\$	3,623,972	\$	6,964,496	
Liabilities												
Accounts Payable	\$ 5,226	\$	-	\$	-	\$	-	\$	47,692	\$	52,918	
Accrued Expenses	\$ 11,310	\$	-	\$	-	\$	-	\$	2,938	\$	14,248	
Deferred Revenue - Season Advance	\$ -	\$	-	\$	-	\$	-	\$	47,645	\$	47,645	
Deferred Revenue - Special Assessment O&M	\$ -	\$	-	\$	-	\$	-	\$	7,600	\$	7,600	
Deferred Revenue - Special Assessment Debt	\$ -	\$	-	\$	-	\$	-	\$	224,148	\$	224,148	
Due to General Fund	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	
Due to Golf Course	\$ 93,344	\$	-	\$	-	\$	-	\$	-	\$	93,344	
Due to Debt Service	\$ 22,642	\$	-	\$	-	\$	-	\$	-	\$	22,642	
Due to Capital Reserve	\$-	\$	-	\$	-	\$	-	\$	-	\$	-	
Accrued Interest Payable	\$-	\$	-	\$	-	\$	-	\$	36,834	\$	36,834	
Accrued Principal Payable	\$-	\$	-	\$	-	\$	-	\$	303,333	\$	303,333	
Accrued Payroll Payable	\$ 13,350	\$	-	\$	-	\$	-	\$	37,271	\$	50,620	
Notes Payable	\$ -	\$	-	\$	-	\$	-	\$	359,212	\$	359,212	
Sales Tax Payable	\$-	\$	-	\$	-	\$	-	\$	31,830	\$	31,830	
Event Deposits	\$-	\$	-	\$	-	\$	-	\$	(14,982)	\$	(14,982)	
Bonds Payable - Series 2012	\$ -	\$	-	\$	-	\$	-	\$	1,555,000	\$	1,555,000	
Bond Discount	\$ -	\$	-	\$	-	\$	-	\$	(6,574)	\$	(6,574)	
Deferred Loss	\$-	\$	-	\$	-	\$	-	\$	(59,258)	\$	(59,258)	
Total Linkilitas	¢ 145053	¢		4		¢		4	2 572 (00	¢	2 710 540	
Total Liabilites	\$ 145,872	\$	-	\$	-	\$	-	\$	2,572,688	\$	2,718,560	
Fund Balance												
Nonspendable												
Prepaid Items	\$ 10,302	\$	-	\$	-	\$	-	\$	-	\$	10,302	
Restricted for												
Debt Service - Series 2020	\$ -	\$	-	\$	934,376	\$	-	\$	-	\$	934,376	
Capital Projects - Series 2020	\$ -	\$	-	\$	-	\$	64,382	\$	-	\$	64,382	
Assigned for												
Capital Reserves	\$ -	\$	1,392,999	\$	-	\$	-	\$	-	\$	1,392,999	
Unassigned	\$ 792,593	\$	-	\$	-	\$	-	\$	1,051,285	\$	1,843,877	
Total Fund Balances	\$ 802,895	\$	1,392,999	\$	934,376	\$	64,382	¢	1,051,285	\$	4 245 026	
i otal l'ullu Dalallees	\$ 002,895	Э	1,374,999	Э	734,370	Þ	04,382	Э	1,031,203	э	4,245,936	

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

		Adopted	Proi	ated Budget		Actual		
		Budget	Thr	u 04/30/25	Thr	u 04/30/25	V	ariance
Revenues								
Maintenance Assessments	\$	1,378,973	\$	1,356,828	\$	1,356,828	\$	-
Golf Course Administrative Services	\$	56,280	\$	32,830	\$	32,830	\$	0
Donations for Park Materials	\$	5,000	\$	2,917	\$	-	\$	(2,917)
Miscellaneous Revenue - Marketing	\$	20,000	\$	11,667	\$	6,292	\$	(5,375)
Interest Income	\$	100	\$	58	\$	9,699	\$	9,641
Total Revenues	\$1	,460,353	\$1	1,404,300	\$1	,405,649	\$	1,349
<u>Expenditures</u>								
<u>General & Administrative</u>								
Supervisors Fees	\$	30,519	\$	17,803	\$	15,180	\$	2,623
Engineering Fees	\$	5,000	\$	2,917	\$	-	\$	2,917
Attorney's Fees	\$	20,000	\$	11,667	\$	2,988	\$	8,679
Dissemination	\$	1,050	\$	613	\$	613	\$	-
Trustee Fees	\$	5,600	\$	3,267	\$	2,357	\$	910
Annual Audit	\$	14,000	\$	8,167	\$	8,294	\$	(128)
Collection Agent	\$	2,500	\$	1,458	\$	-	\$	1,458
Management Fees	\$	115,242	\$	67,225	\$	67,225	\$	-
Postage	\$	2,000	\$	1,167	\$	10	\$	1,156
Printing & Binding	\$	2,500	\$	1,458	\$	223	\$	1,235
Insurance - Liability	\$	15,229	\$	8,884	\$	5,693	\$	3,190
Legal Advertising	\$	2,500	\$	1,458	\$	299	\$	1,159
Other Current Charges	\$	1,200	\$	700	\$	158	\$	542
Office Supplies	\$	2,000	\$	1,167	\$	103	\$	1,063
Dues & Licenses	\$	175	\$	175	\$	175	\$	-
Information Technology	\$	4,735	\$	2,762	\$	2,762	\$	0
Total General & Administrative	\$	224,250	\$	130,885	\$	106,081	\$	24,805

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

	Adopted	Proi	ated Budget		Actual		
	Budget	Thr	u 04/30/25	Thr	u 04/30/25	1	/ariance
Operations & Maintenance							
Operating Expenditures							
Salaries	\$ 178,500	\$	104,125	\$	102,649	\$	1,476
Administration Fee	\$ 1,436	\$	838	\$	1,495	\$	(658)
FICA Expense	\$ 14,155	\$	8,257	\$	7,853	\$	405
Health Insurance	\$ 5,000	\$	2,917	\$	821	\$	2,096
Workers Compensation	\$ 3,790	\$	2,211	\$	1,546	\$	665
Unemployment	\$ 1,119	\$	653	\$	610	\$	43
Retirement Contribution	\$ 5,061	\$	2,952	\$	-	\$	2,952
Other Contractual	\$ 10,000	\$	5,833	\$	4,385	\$	1,448
Marketing - Lifestyle/Amenities	\$ 95,000	\$	55,417	\$	49,748	\$	5,668
Training	\$ 500	\$	292	\$	-	\$	292
Subtotal Field Expenditures	\$ 314,561	\$	183,494	\$	169,108	\$	14,386
Maintenance Expenditures							
Canal Maintenance	\$ 14,000	\$	8,167	\$	-	\$	8,167
Lake Bank Restoration	\$ 164,000	\$	95,667	\$	170,620	\$	(74,953)
Lake Bank Education Project	\$ 3,000	\$	1,750	\$	-	\$	1,750
Environmental Services	\$ 10,000	\$	5,833	\$	-	\$	5,833
Water Management System	\$ 134,248	\$	78,311	\$	78,788	\$	(477)
Midge Control	\$ 8,000	\$	4,667	\$	-	\$	4,667
Contingencies	\$ 10,000	\$	5,833	\$	400	\$	5,433
Fire Line Management	\$ 3,500	\$	2,042	\$	1,895	\$	146
Basin Repair	\$ 3,000	\$	1,750	\$	-	\$	1,750
Subtotal Maintenance Expenditures	\$ 349,748	\$	204,020	\$	251,704	\$	(47,684)

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

		Adopted	Pro	rated Budget		Actual		
		Budget	Thr	u 04/30/25	Thr	u 04/30/25	I	Variance
Grounds Maintenance Expenditures								
Salaries	\$	232,730	\$	135,759	\$	118,820	\$	16,939
Bonus Program	\$		\$		\$	59,814	\$	(59,814)
Administrative Fees	\$	2,840	\$	1,657	\$	1,233	\$	424
FICA	\$	19,787	\$	11,542	\$	9,090	\$	2,453
Health Insurance	\$	32,893	\$	19,188	\$	18,092	\$	1,095
Workers Compensation	\$	4,942	\$	2,883	\$	2,010	\$	873
Unemployment	\$	2,608	\$	1,521	\$	1,208	\$	313
Retirement Contribution	\$	6,682	\$	3,898	\$	-	\$	3,898
Felephone	\$	15,660	\$	9,135	\$	3,277	\$	5,858
Utilities	\$	15,000	\$	8,750	\$	3,657	\$	5,093
Property Appraiser	\$	1,990	\$	1,161	\$	2,391	\$	(1,230
Insurance - Property	\$	3,344	\$	1,951	\$	2,121	\$	(170
Repairs	\$	25,000	\$	14,583	\$	24,781	\$	(10,197
Fuel	\$	21,000	\$	12,250	\$	8,495	\$	3,755
Park Maintenance	\$	45,000	\$	26,250	\$	17,159	\$	9,091
Sidewalk Repair	\$	15,000	\$	8,750	\$	-	\$	8,750
Chemicals	\$	4,000	\$	2,333	\$	564	\$	1,770
Contingencies	\$	10,000	\$	5,833	\$	9,252	\$	(3,418
Refuse	\$	12,000	\$	7,000	\$	10,051	\$	(3,051
Office Supplies	\$	-	\$	-	\$	1,411	\$	(1,411
Uniforms	\$	4,000	\$	2,333	\$	763	\$	1,570
Fire Alarm System	\$	7,500	\$	4,375	\$	270	\$	4,105
Rain Bird Pump System	\$	28,041	\$	16,357	\$	9,194	\$	7,163
Park Materials	\$	10,000	\$	5,833	\$	262	\$	5,571
Bay Hill Flow Way Maintenance	\$	20,000	\$	11,667	\$	-	\$	11,667
Subtotal Grounds Maintenance Exp.	\$	540,017	\$	315,010	\$	303,914	\$	11,096
Fotal Operations & Maintenance	\$1	,204,326	\$	702,524	\$	724,725	\$	(22,202
Fotal Expenditures	\$1	,428,576	\$	833,409	\$	830,806	\$	2,603
Excess (Deficiency) of Revenues over Exp.	\$	31,777			\$	574,843		
Other Financing Sources/(Uses):								
Fransfer In/(Out) - Capital Reserve	\$	(31,777)	\$	(31,777)	\$	(31,777)	\$	-
Fotal Other Financing Sources/(Uses)	\$	(31,777)	\$	(31,777)	\$	(31,777)	\$	
			ų.	(31,777)			φ	
Net Change in Fund Balance	\$	(0)			\$	543,066		
Fund Balance - Beginning	\$	-			\$	259,828		
Fund Balance - Ending	\$	(0)			\$	802,895		

Viera East Community Development District Month to Month - General Fund

	Oct		Nov		Dec		Jan		Feb		March		April		May		June		July		Aug		Sept		Total
<u>Revenues</u>																									
Maintenance Assessments	5 -	\$ 3	396,554	\$ 8	336,923	\$	59,657	\$	16,072	\$	10,242	\$	37,381	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,356,828
Golf Course Administrative Service	5 4,690	\$	4,690	\$	4,690	\$	4,690	\$	4,690	\$	4,690	\$	4,690	\$	-	\$	-	\$	-	\$	-	\$	-	\$	32,830
Donations for Park Materials	5 -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Misc. Revenue - Marketing	5 -	\$	-	\$	-	\$	5,593	\$	626	\$	74	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	6,292
Interest Income	5 -	\$	-	\$	-	\$	1,408	\$	2,614	\$	2,886	\$	2,790	\$	-	\$	-	\$	-	\$	-	\$	-	\$	9,699
Total Revenues	\$ 4,690	\$4	01,244	\$8	41,613	\$	71,348	\$	24,002	\$	17,891	\$	44,861	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,405,649
Expenditures																									
<u>General & Administrative</u>																									
Supervisors Fees \$	5 1,288	\$	2,417	\$	2,191	\$	2,467	\$	2,210	\$	2,417	\$	2,191	\$	-	\$	-	\$	-	\$	-	\$	-	\$	15,180
Engineering Fees \$	5 -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Attorney's Fees \$	5 2,988	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	2,988
Dissemination \$	5 88	\$	88	\$	88	\$	88	\$	88	\$	88	\$	88	\$	-	\$	-	\$	-	\$	-	\$	-	\$	613
Trustee Fees \$	337	\$	337	\$	337	\$	337	\$	337	\$	337	\$	337	\$	-	\$	-	\$	-	\$	-	\$	-	\$	2,357
Annual Audit \$	5 1,185	\$	1,185	\$	1,185	\$	1,185	\$	1,185	\$	1,185	\$	1,185	\$	-	\$	-	\$	-	\$	-	\$	-	\$	8,294
Collection Agent \$	5 -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Management Fees \$	9,604	\$	9,604	\$	9,604	\$	9,604	\$	9,604	\$	9,604	\$	9,604	\$	-	\$	-	\$	-	\$	-	\$	-	\$	67,225
Postage \$	5 10	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	10
Printing & Binding	5 4	\$	6	\$	103	\$	5	\$	13	\$	42	\$	51	\$	-	\$	-	\$	-	\$	-	\$	-	\$	223
Insurance - Liability \$	5 813	\$	813	\$	813	\$	813	\$	813	\$	813	\$	813	\$	-	\$	-	\$	-	\$	-	\$	-	\$	5,693
Legal Advertising \$	5 299	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	299
Other Current Charges	5 25	\$	27	\$	31	\$	-	\$	11	\$	35	\$	31	\$	-	\$	-	\$	-	\$	-	\$	-	\$	158
Office Supplies \$	5 103	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	103
Dues & Licenses \$	5 175	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	175
Information Technology \$	395	\$	395	\$	395	\$	395	\$	395	\$	395	\$	395	\$	-	\$	-	\$	-	\$	-	\$	-	\$	2,762
Total General & Administrative	\$ 17,313	\$	14,870	\$	14,745	\$	14,892	\$	14,654	\$	14,913	\$	14,693	\$	-	\$	-	- \$	-	\$		- \$		- \$	106,081
<u>Operations & Maintenance</u> Operating Expenditures																									
Salariac	11760	¢	1/20/	¢	11 061	¢	11061	¢	12 / 25	¢	15 175	¢	15160	¢	_	¢		¢		¢		¢		¢	102 640

Salaries	\$ 14,769	\$ 14,384	\$ 14,864	\$ 14,864	\$ 13,425	\$ 15,175	\$ 15,168	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 102,649
Administration Fee	\$ 103	\$ 99	\$ 955	\$ 95	\$ 103	\$ 72	\$ 69	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,495
FICA Expense	\$ 1,130	\$ 1,100	\$ 1,137	\$ 1,137	\$ 1,027	\$ 1,161	\$ 1,160	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,853

Viera East Community Development District Month to Month - General Fund

		Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug		Se	pt	Total
Operating Expenditures Contin	ued															
Health Insurance	\$	167	\$ 108	\$ 109	\$ 109	\$ 109	\$ 109	\$ 109	\$ -	\$ -	\$ -	\$ -	\$	5	-	\$ 821
Workers Compensation	\$	68	\$ 317	\$ 235	\$ 235	\$ 212	\$ 240	\$ 240	\$ -	\$ -	\$ -	\$ -	\$	5	-	\$ 1,546
Unemployment	\$	106	\$ -	\$ 242	\$ 242	\$ 21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	5	-	\$ 610
Retirement Contribution	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	5	-	\$ -
Other Contractual	\$	611	\$ 704	\$ 608	\$ 608	\$ 611	\$ 611	\$ 631	\$ -	\$ -	\$ -	\$ -	\$	5	-	\$ 4,385
Marketing - Lifestyle/Amenities	\$	10,450	\$ 4,629	\$ 10,637	\$ 5,454	\$ 8,322	\$ 4,178	\$ 6,078	\$ -	\$ -	\$ -	\$ -	\$	5	-	\$ 49,748
Training	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	5	-	\$ -
Subtotal Operating Exp.	\$	27,404	\$ 21,342	\$ 28,787	\$ 22,744	\$ 23,830	\$ 21,546	\$ 23,456	\$ -	\$ -	\$ -	\$	- 5	5	-	\$ 169,108
Maintenance Expenditures																
Canal Maintenance	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	5	-	\$ -
Lake Bank Restoration	\$	-	\$ -	\$ -	\$ 68,248	\$ 102,372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	5	-	\$ 170,620
Lake Bank Education Project	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	5	-	\$ -
Environmental Services	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	5	-	\$ -
Water Management System	\$	10,464	\$ 11,124	\$ 12,244	\$ 10,684	\$ 10,904	\$ 12,904	\$ 10,464	\$ -	\$ -	\$ -	\$ -	\$	5	-	\$ 78,788
Midge Control	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	5	-	\$ -
Contingencies	\$	-	\$ -	\$ -	\$ -	\$ 200	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ -	9	5	-	\$ 400
Fire Line Management	\$	-	\$ 800	\$ 211	\$ 150	\$ 600	\$ 135	\$ -	\$ -	\$ -	\$ -	\$ -	9	5	-	\$ 1,895
Basin Repair	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	5	-	\$ -
Subtotal Maintenance Exp.	\$	10,464	\$ 11,924	\$ 12,455	\$ 79,082	\$ 114,076	\$ 13,139	\$ 10,564	\$ -	\$ -	\$ -	\$	- 5	5	-	\$ 251,704
Grounds Maintenance Expendi	ture	s														
Salaries	\$	17,090	\$ 17,235	\$ 17,718	\$ 17,743	\$ 15,127	\$ 17,295	\$ 16,612	\$ -	\$ -	\$ -	\$ -	9	5	-	\$ 118,820
Bonus Program	\$	-	\$ 59,814	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	9	5	-	\$ 59,814
Administrative Fees	\$	179	\$ 173	\$ 179	\$ 159	\$ 190	\$ 179	\$ 173	\$ -	\$ -	\$ -	\$ -	\$	5	-	\$ 1,233
FICA	\$	1,307	\$ 1,318	\$ 1,355	\$ 1,357	\$ 1,157	\$ 1,323	\$ 1,271	\$ -	\$ -	\$ -	\$ -	\$	5	-	\$ 9,090
Health Insurance	\$	2,351	\$ 2,351	\$ 2,969	\$ 2,605	\$ 2,605	\$ 2,605	\$ 2,605	\$ -	\$ -	\$ -	\$ -	\$	5	-	\$ 18,092
Workers Compensation	\$	270	\$ 400	\$ 280	\$ 280	\$ 244	\$ 273	\$ 262	\$ -	\$ -	\$ -	\$ -	\$	5	-	\$ 2,010
Unemployment	\$	-	\$ -	\$ 290	\$ 610	\$ 216	\$ 52	\$ 41	\$ -	\$ -	\$ -	\$ -	\$	5	-	\$ 1,208
Retirement Contribution	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	5	-	\$ -
Telephone	\$	1,541	\$ 1,286	\$ 225	\$ -	\$ -	\$ 225	\$ -	\$ -	\$ -	\$ -	\$ -	\$	5	-	\$ 3,277
Utilities	\$	-	\$ 540	\$ 75	\$ 310	\$ 785	\$ 1,626	\$ 320	\$ -	\$ -	\$ -	\$ -	\$	5	-	\$ 3,657
Property Appraiser	\$	-	\$ -	\$ 2,391	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	5	-	\$ 2,391
Insurance - Property	\$	303	\$ 303	\$ 303	\$ 303	\$ 303	\$ 303	\$ 303	\$ -	\$ -	\$ -	\$ -	\$	5	-	\$ 2,121
Repairs	\$	2,676	\$ 10,116	\$ 883	\$ 673	\$ 294	\$ 9,210	\$ 928	\$ -	\$ -	\$ -	\$ -	\$	5	-	\$ 24,781
Fuel	\$	1,350	\$ 889	\$ 1,409	\$ 1,447	\$ 1,239	\$ 1,092	\$ 1,069	\$	\$	\$	\$	9			\$ 8,495

Viera East Community Development District Month to Month - General Fund

	_	Oct		Nov		Dec		Jan	Feb	_	March	April	May	_	June	_	July	7	 Aug	_	S	ept	_	Total
Grounds Maintenance Exp. Cont	inu	ed																						
Park Maintenance	\$	489	\$	2,458	\$	3,966	\$	1,962	\$ 2,113	\$	3,148	\$ 3,022	\$ -	\$	-		\$-	-	\$ -		\$	-		\$ 17,159
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	\$1	.06,366	\$	39,363	\$	31,277	\$ 25,662	\$	40,597	\$ 26,606	\$ -	\$		-	\$	-	\$	-	\$		-	\$ 303,914
Total Operations & Maintenance	e \$	71,910	\$1	39,632	\$	80,605	\$1	133,102	\$ 163,568	\$	75,281	\$ 60,626	\$ -	\$		-	\$	-	\$	-	\$		-	\$ 724,725
Total Expenditures	\$	89,223	\$1	54,502	\$	95,350	\$1	147,994	\$ 178,223	\$	90,195	\$ 75,319	\$ -	\$		-	\$	-	\$	-	\$		-	\$ 830,806
Excess (Def.) of Rev. over Exp.	\$	(84,533)	\$ 2	246,742	\$	746,263	\$	(76,646)	\$ (154,221)	\$	(72,303)	\$ (30,457)	\$	\$		-	\$	-	\$	-	\$		-	\$ 574,843
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)	\$2	246,742	\$7	746,263	\$ ((76,646)	\$ (154,221)	\$	(104,080)	\$ (30,457)	\$ -	\$		-	\$	-	\$	-	\$		-	\$ 543,066

Viera East CDD

COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Receipts

Fiscal Year 2025

						Gross Assessments Net Assessments	\$ \$	1,466,992.73 1,378,973.17	\$ \$	615,413.83 578,489.00	\$ \$	697,462.77 655,615.00	\$ \$	2,779,869.33 2,613,077.17
				ON ROLL ASS	ESSMENTS			52.77%		22.14%		25.09%		100.00%
												2020 Debt		
Date	Distribution	Gross Amount	Discoumt/Penalty	Commission	Interest	Net Receipts	(O&M Portion		Recreation		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
04/11/25	2025-09	\$71,940.07	(\$16.80)	(\$1,438.70)	\$0.00	\$70,484.57		\$37,196.11		\$15,604.04		\$17,684.42		\$70,484.57
04/18/25	Interest	\$350.78	\$0.00	\$0.00	\$0.00	\$350.78		\$185.11		\$77.66		\$88.01		\$350.78
, ,						\$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		<i>Q0100</i>		\$0.00		\$0.00		\$0.00
	TOTAL	\$2,726,496.44	\$(102,987.02)	\$(52,395.28)	\$ -	\$ 2,571,114.14	\$	1,356,828.45	\$	569,199.13	\$	645,086.56	\$	2,571,114.14

98%	Net Percent Collected
\$41,963.03	Balance Remaining to Collect

Community Development District

Golf Course, Pro Shop & Restaurant

Statement of Revenues, Expenditures, and Changes in Fund Balance

			(Curre	ent Month					Yea	r- to - Date		
		Adopted	Actual		Actual				Actual		Actual		
		Budget	4/30/24	4	4/30/25	V	Variance	Th	ru 04/30/24	Thru	u 04/30/25	,	Variance
Number of Rounds													
Paid Rounds		35,250	5,054		5,529		475		26,874		31,983		5,109
Passholder Rounds		10,000	274		333		59		2,014		2,064		50
Comp Rounds		3,000	147		126		(21)		715		886		171
Revenue per Round													
Paid Rounds	\$	50	\$45		\$43		(1)		\$334		\$44		(290)
<u>Revenues</u>													
<u>Golf Course Revenue</u>													
Greens Fees	\$	1,994,243	\$ 225,803	\$	239,550	\$	13,746	\$	1,280,678	\$	1,414,114	\$	133,436
Gift Cards - Sales & (Usage)	\$	26,523	\$ (1,358)	\$	(1,322)	\$	36	\$	2,239	\$	2,776	\$	537
Season Advance/Trail Fees	\$	125,000	\$ 8,675	\$	7,576	\$	(1,099)	\$	76,965	\$	52,270	\$	(24,695)
Loyalty Program	\$	25,000	\$ 2,313	\$	1,308	\$	(1,005)	\$	16,959	\$	17,014	\$	55
Driving Range	\$	84,872	\$ 9,501	\$	10,390	\$	889	\$	57,476	\$	60,346	\$	2,870
Golf Lessons	\$	7,000	\$ 1,350	\$	1,350	\$	-	\$	5,120	\$	11,576	\$	6,456
Miscellaneous Income - Golf Course	\$	15,000	\$ 1,480	\$	1,008	\$	(472)	\$	1,180	\$	13,048	\$	11,869
Assessments - Recreation Operating	\$	18,239	\$ 1,520	\$	1,520	\$	-	\$	10,639	\$	10,639	\$	-
Subtotal Golf Course Revenue	\$2	2,295,877	\$ 249,283	\$	261,379	\$	12,095	\$	1,451,257	\$ 1	1,581,784	\$	130,527
<u>Pro Shop Revenue</u>													
Merchandise Sales	\$	122,004	\$ 14,700	\$	12,227	\$	(2,473)	\$	85,271	\$	79,427	\$	(5,844)
Subtotal Pro Shop Revenue	\$	122,004	\$ 14,700	\$	12,227	\$	(2,473)	\$	85,271	\$	79,427	\$	(5,844)

Community Development District

Golf Course, Pro Shop & Restaurant

Statement of Revenues, Expenditures, and Changes in Fund Balance

				Curre	nt Month					Yea	r- to - Date		
	1	Adopted	Actual		Actual				Actual		Actual		
		Budget	4/30/24	4	/30/25	V	ariance	Th	ru 04/30/24	Thr	u 04/30/25	Ţ	/ariance
<u>Restaurant Revenue</u>													
Food & Snack Sales	\$	415,923	\$ 45,203	\$	41,208	\$	(3,994)	\$	273,740	\$	264,545	\$	(9,195)
Beverage Sales	\$	13,642	\$ 5,015	\$	2,853	\$	(2,161)	\$	32,054	\$	21,035	\$	(11,020)
Beer Sales	\$	197,054	\$ 16,666	\$	23,063	\$	6,397	\$	88,249	\$	136,175	\$	47,925
Wine Sales	\$	34,106	\$ 503	\$	1,599	\$	1,096	\$	3,677	\$	11,340	\$	7,663
Liquor Sales	\$	101,442	\$ 13,162	\$	20,653	\$	7,491	\$	82,769	\$	121,326	\$	38,557
Miscellaneous Income - Restaurant	\$	-	\$ 67	\$	38	\$	(29)	\$	493	\$	724	\$	232
Subtotal Restaurant Revenue	\$	762,167	\$ 80,615	\$	89,414	\$	8,799	\$	480,983	\$	555,145	\$	74,162
Total Revenues	\$3	8,180,048	\$ 344,599	\$ 3	363,020	\$	18,421	\$	2,017,511	\$ 2	2,216,356	\$	198,845
<u>Expenditures</u>													
<u>General Expenditures</u>													
Other Contractual Services	\$	20,000	\$ 156	\$	1,229	\$	(1,073)	\$	6,186	\$	9,442	\$	(3,255)
Telephone	\$	4,058	\$ 338	\$	1,543	\$	(1,205)	\$	2,359	\$	9,324	\$	(6,965)
Utilities	\$	5,400	\$ 458	\$	385	\$	73	\$	2,571	\$	2,612	\$	(42)
Repairs & Maintenance	\$	15,000	\$ 275	\$	656	\$	(381)	\$	3,306	\$	9,176	\$	(5,870)
Bank Charges	\$	55,000	\$ 8,119	\$	9,308	\$	(1,189)	\$	38,241	\$	43,187	\$	(4,946)
Office Supplies	\$	4,500	\$ 1,088	\$	347	\$	742	\$	2,059	\$	3,049	\$	(990)
Operating Supplies	\$	5,000	\$ 773	\$	2,556	\$	(1,783)	\$	5,066	\$	7,076	\$	(2,010)
Dues, Licenses & Subscriptions	\$	12,000	\$ 1,177	\$	2,017	\$	(840)	\$	7,058	\$	8,761	\$	(1,704)
Drug Testing - All Departments	\$	500	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-

Community Development District

Golf Course, Pro Shop & Restaurant

Statement of Revenues, Expenditures, and Changes in Fund Balance

				Curre	ent Month					Yea	nr- to - Date		
	Adopted		Actual		Actual				Actual		Actual		
	Budget	Z	4/30/24	4	/30/25	V	ariance	Thr	u 04/30/24	Thr	ru 04/30/25	I	/ariance
<u>General Expenditures Continued</u>													
Training, Education & Emp. Relations	\$ 9,000	\$	-	\$	86	\$	(86)	\$	-	\$	2,733	\$	(2,733)
Contractual Security	\$ 4,000	\$	-	\$	1,036	\$	(1,036)	\$	2,094	\$	4,865	\$	(2,771)
IT Services	\$ 3,000	\$	95	\$	788	\$	(693)	\$	1,332	\$	4,919	\$	(3,587)
Subtotal General Expenditures	\$ 137,458	\$	12,479	\$	19,952	\$	(7,473)	\$	70,272	\$	105,145	\$	(34,873)
Administrative Expenditures													
Legal Fees	\$ 1,500	\$	-	\$	-	\$	-	\$	563	\$	578	\$	(16)
Arbitrage	\$ 600	\$	50	\$	50	\$	-	\$	350	\$	800	\$	(450)
Dissemination	\$ 1,050	\$	83	\$	88	\$	(4)	\$	583	\$	613	\$	(29)
Engineering	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Trustee Fees	\$ 4,100	\$	341	\$	341	\$	(0)	\$	2,385	\$	2,385	\$	(0)
Annual Audit	\$ 5,000	\$	417	\$	423	\$	(7)	\$	2,917	\$	2,964	\$	(47)
Golf Course Administrative Services	\$ 56,280	\$	4,690	\$	4,690	\$	-	\$	32,830	\$	32,830	\$	-
Insurance	\$ 161,889	\$	10,661	\$	13,498	\$	(2,837)	\$	86,022	\$	91,920	\$	(5,898)
Property Taxes	\$ 15,000	\$	856	\$	808	\$	48	\$	5,138	\$	5,404	\$	(266)
Subtotal Administrative Exp.	\$ 245,419	\$	17,098	\$	19,898	\$	(2,800)	\$	130,788	\$	137,494	\$	(6,706)
Total General & Administrative	\$ 382,877	\$	29,578	\$	39,850	\$	(10,272)	\$	201,059	\$	242,639	\$	(41,579)

Community Development District

Golf Course, Pro Shop & Restaurant

Statement of Revenues, Expenditures, and Changes in Fund Balance

					Curre	nt Month					Yea	r- to - Date		
		Adopted		Actual		Actual				Actual		Actual		
		Budget	L	4/30/24	4	/30/25	V	ariance	Thr	u 04/30/24	Thr	u 04/30/25	I	/ariance
Operations & Maintenance														
Golf Operations Expenditures														
Salaries	\$	314,250	\$	27,634	\$	30,932	\$	(3,297)	\$	177,253	\$	204,982	\$	(27,729)
Administrative Fee	\$	16,848	\$	1,150	\$	1,139	\$	11	\$	7,976	\$	8,377	\$	(401)
FICA Expense	\$	26,671	\$	2,114	\$	2,366	\$	(252)	\$	14,226	\$	15,681	\$	(1,455)
Health Insurance	\$	10,500	\$	784	\$	71	\$	713	\$	4,373	\$	2,577	\$	1,795
Workers Compensation	\$	7,077	\$	437	\$	489	\$	(52)	\$	2,493	\$	3,424	\$	(931)
Unemployment	\$	10,935	\$	788	\$	798	\$	(9)	\$	4,742	\$	4,709	\$	33
Golf Printing	\$	2,500	\$	902	\$	-	\$	902	\$	902	\$	2,610	\$	(1,708)
Utilities	\$	22,500	\$	1,646	\$	1,564	\$	82	\$	11,437	\$	10,269	\$	1,169
Repairs	\$	1,000	\$	-	\$	1,664	\$	(1,664)	\$	523	\$	2,025	\$	(1,503)
Pest Control	\$	1,300	\$	95	\$	-	\$	95	\$	666	\$	-	\$	666
Supplies	\$	15,000	\$	1,810	\$	-	\$	1,810	\$	12,225	\$	5,121	\$	7,104
Uniforms	\$	1,500	\$	-	\$	316	\$	(316)	\$	-	\$	1,043	\$	(1,043)
Training, Educ. & Employee Relations	\$	9,000	\$	-	\$	200	\$	(200)	\$	600	\$	1,308	\$	(708)
Cart Lease	\$	135,196	\$	11,266	\$	11,404	\$	(138)	\$	61,902	\$	80,476	\$	(18,574)
Cart Maintenance	\$	5,000	\$	1,900	\$	985	\$	915	\$	3,484	\$	1,836	\$	1,649
Driving Range	\$	10,000	\$	1,349	\$	1,296	\$	53	\$	5,227	\$	2,277	\$	2,949
Subtotal Golf Operations Expenditur	е\$	589,277	\$	51,876	\$	53,223	\$	(1,347)	\$	308,029	\$	346,716	\$	(38,687)
Golf Course Maintenance Expenditure	es													
Salaries	\$	474,149	\$	32,460	\$	40,327	\$	(7,867)	\$	249,203	\$	278,147	\$	(28,945)
Administrative Fees	\$	6,616	\$	431	\$	449	\$	(18)	\$	3,048	\$	3,109	\$	(61)
FICA Expense	\$	43,881	\$	2,483	\$	3,085	\$	(602)	\$	20,006	\$	21,278	\$	(1,272)
Employee Insurance	\$	38,513	\$	2,828	\$	5,306	\$	(2,478)	\$	22,205	\$	36,918	\$	(14,713)
Workers Compensation	\$	10,462	\$	497	\$	635	\$	(138)	\$	4,108	\$	4,630	\$	(522)

Community Development District

Golf Course, Pro Shop & Restaurant

Statement of Revenues, Expenditures, and Changes in Fund Balance

					Curre	nt Month					Yea	r- to - Date		
	I	Adopted		Actual		Actual				Actual		Actual		
		Budget	Ĺ	4/30/24	4	/30/25	V	ariance	Thr	u 04/30/24	Thr	u 04/30/25	Ţ	/ariance
Golf Course Maintenance Expenditure	s Coi	ntinued												
Unemployment	\$	6,418	\$	138	\$	54	\$	84	\$	3,329	\$	3,474	\$	(145)
Utilities/Water	\$	30,000	\$	3,279	\$	2,798	\$	481	\$	17,352	\$	17,236	\$	116
Repairs	\$	48,000	\$	5,344	\$	5,733	\$	(389)	\$	26,581	\$	27,383	\$	(801)
Restaurant Repairs	\$	10,000	\$	1,768	\$	-	\$	1,768	\$	6,475	\$	1,408	\$	5,068
Fuel & Oil	\$	40,000	\$	3,321	\$	2,171	\$	1,150	\$	20,119	\$	17,147	\$	2,972
Pest Control	\$	2,000	\$	181	\$	387	\$	(206)	\$	1,140	\$	2,607	\$	(1,467)
Irrigation/Drainage	\$	20,000	\$	699	\$	3,038	\$	(2,339)	\$	6,888	\$	9,686	\$	(2,798)
Sand and Topsoil	\$	26,500	\$	1,244	\$	2,109	\$	(865)	\$	7,030	\$	9,184	\$	(2,154)
Flower/Mulch	\$	7,000	\$	-	\$	-	\$	-	\$	1,592	\$	3,059	\$	(1,467)
Fertilizer	\$	175,000	\$	22,337	\$	12,354	\$	9,984	\$	88,592	\$	65,689	\$	22,903
Seed/Sod	\$	10,000	\$	-	\$	-	\$	-	\$	-	\$	272	\$	(272)
Trash Removal	\$	3,000	\$	-	\$	226	\$	(226)	\$	1,316	\$	1,874	\$	(557)
Contingency	\$	7,500	\$	-	\$	-	\$	-	\$	6,199	\$	-	\$	6,199
First Aid	\$	800	\$	-	\$	277	\$	(277)	\$	63	\$	277	\$	(214)
Operating Supplies	\$	20,000	\$	-	\$	550	\$	(550)	\$	4,442	\$	7,382	\$	(2,940)
Training	\$	9,000	\$	-	\$	-	\$	-	\$	1,432	\$	555	\$	877
Janitorial Supplies	\$	1,000	\$	-	\$	-	\$	-	\$	161	\$	700	\$	(539)
Janitorial Services	\$	13,956	\$	2,749	\$	1,175	\$	1,574	\$	18,775	\$	7,443	\$	11,332
Soil & Water Testing	\$	1,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Uniforms	\$	10,000	\$	644	\$	734	\$	(90)	\$	5,566	\$	6,532	\$	(966)
Equipment Rental	\$	2,000	\$	40	\$	-	\$	40	\$	237	\$	2,687	\$	(2,449)
Equipment Lease	\$	216,000	\$	17,259	\$	25,677	\$	(8,418)	\$	124,617	\$	132,840	\$	(8,223)
Subtotal Grounds Maintenance Exp.	\$1	,232,795	\$	97,704	\$	107,084	\$	(9,379)	\$	640,476	\$	661,515	\$	(21,039)

Community Development District

Golf Course, Pro Shop & Restaurant

Statement of Revenues, Expenditures, and Changes in Fund Balance

				Curre	ent Month					Year	r- to - Date		
		Adopted	Actual		Actual				Actual		Actual		
		Budget	4/30/24	4	/30/25	V	ariance	Th	ru 04/30/24	Thru	u 04/30/25	Ţ	Variance
Total Operations & Maintenance	\$1	1,822,072	\$ 149,580	\$	160,307	\$	(10,727)	\$	948,505	\$ 1	,008,231	\$	(59,726)
Total Golf Course Revenue	\$2	2,295,877	\$ 249,283	\$	261,379	\$	12,095	\$	1,451,257	\$ 1	.,581,784	\$	130,527
Merchandise Sales													
Cost of Goods Sold	\$	90,000	\$ 11,408	\$	8,916	\$	2,492	\$	65,140	\$	54,548	\$	10,593
Subtotal Merchandise Sales	\$	90,000	\$ 11,408	\$	8,916	\$	2,492	\$	65,140	\$	54,548	\$	10,593
Total Pro Shop Exp.	\$	90,000	\$ 11,408	\$	8,916	\$	2,492	\$	65,140	\$	54,548	\$	10,593
Pro Shop Revenue	\$	122,004	\$ 14,700	\$	12,227	\$	(2,473)	\$	85,271	\$	79,427	\$	(5,844)
<u>Restaurant Expenditures</u>													
Restaurant Expenditures													
Restaurant Manager Contract	\$	-	\$ -	\$	-	\$	-	\$	10,833	\$	-	\$	10,833
Salaries	\$	320,250	\$ 24,419	\$	24,978	\$	(559)	\$	172,132	\$	200,011	\$	(27,879)
Administrative Fee	\$	7,956	\$ 557	\$	600	\$	(43)	\$	3,872	\$	4,769	\$	(897)
FICA Expense	\$	29,041	\$ 2,913	\$	3,143	\$	(231)	\$	19,701	\$	22,585	\$	(2,884)
Health Insurance	\$	14,000	\$ 2,157	\$	940	\$	1,218	\$	8,583	\$	8,950	\$	(367)
Workers Compensation	\$	7,300	\$ 386	\$	402	\$	(16)	\$	2,759	\$	2,890	\$	(131)
Unemployment	\$	6,882	\$ 335	\$	332	\$	3	\$	4,250	\$	4,412	\$	(162)
Telephone	\$	5,250	\$ 404	\$	-	\$	404	\$	3,595	\$	-	\$	3,595
Utilities	\$	11,000	\$ 282	\$	876	\$	(594)	\$	6,175	\$	5,539	\$	636
Pest Control	\$	1,200	\$ 95	\$	-	\$	95	\$	666	\$	-	\$	666
Merchant Fees	\$	27,500	\$ 2,444	\$	2,989	\$	(546)	\$	14,439	\$	17,848	\$	(3,409)

Community Development District

Golf Course, Pro Shop & Restaurant

Statement of Revenues, Expenditures, and Changes in Fund Balance

				Curre	ent Month					Yea	ar- to - Date	
		Adopted	Actual		Actual				Actual		Actual	
		Budget	4/30/24	Ľ	4/30/25	V	ariance	Th	ru 04/30/24	Thr	ru 04/30/25	Variance
Restaurant Expenditures Continued												
Equipment Lease	\$	1,500	\$ 130	\$	143	\$	(13)	\$	545	\$	999	\$ (454)
Kitchen Equipment/Supplies	\$	3,000	\$ 97	\$	1,501	\$	(1,403)	\$	3,395	\$	8,897	\$ (5,502)
Paper & Plastic Supplies	\$	15,000	\$ 1,311	\$	1,099	\$	212	\$	9,823	\$	7,704	\$ 2,120
Operating Supplies	\$	20,000	\$ 2,388	\$	-	\$	2,388	\$	9,340	\$	330	\$ 9,011
Delivery/Gas	\$	7,000	\$ 542	\$	440	\$	102	\$	3,917	\$	2,825	\$ 1,092
Dues & License	\$	11,500	\$ 2,662	\$	2,011	\$	651	\$	8,349	\$	7,399	\$ 950
Subtotal Restaurant Expenditures	\$	488,379	\$ 41,122	\$	39,453	\$	1,669	\$	282,375	\$	295,159	\$ (12,784)
Cost of Goods Sold												
Food & Snack Cost	\$	144,638	\$ 24,968	\$	24,466	\$	502	\$	152,212	\$	143,814	\$ 8,398
Beverage Cost	\$	16,800	\$ 1,735	\$	2,157	\$	(422)	\$	19,829	\$	20,278	\$ (449)
Beer Cost	\$	74,550	\$ 6,894	\$	8,317	\$	(1,424)	\$	45,790	\$	49,529	\$ (3,739)
Wine Cost	\$	5,250	\$ 480	\$	623	\$	(144)	\$	3,952	\$	5,680	\$ (1,729)
Liquor Cost	\$	32,550	\$ 3,453	\$	3,952	\$	(499)	\$	38,816	\$	36,688	\$ 2,128
Subtotal Cost of Goods Sold	\$	273,788	\$ 37,529	\$	39,516	\$	(1,987)	\$	260,598	\$	255,989	\$ 4,609
Total Restaurant Expenditures	\$	762,167	\$ 78,651	\$	78,969	\$	(318)	\$	542,973	\$	551,147	\$ (8,175)
Total Restaurant Revenue	\$	762,167	\$ 80,615	\$	89,414	\$	8,799	\$	480,983	\$	555,145	\$ 74,162
Total Golf & H&E Revenue	\$:	3,180,048	\$ 344,599	\$	363,020	\$	18,421	\$	2,017,511	\$	2,216,356	\$ 198,845
Total Golf & H&E Expenditures	\$:	3,057,116	\$ 269,217	\$	288,042	\$	(18,825)	\$	1,757,677	\$	1,856,565	\$ (98,888)

Community Development District

Golf Course, Pro Shop & Restaurant

Statement of Revenues, Expenditures, and Changes in Fund Balance

			(Curre	ent Month					Yea	ir- to - Date		
	Adopted		Actual		Actual				Actual		Actual		
	Budget	۲.	4/30/24	4	4/30/25	V	ariance	Th	ru 04/30/24	Thr	u 04/30/25	I	/ariance
Excess (Deficiency) of Rev. over Exp.	\$ 122,932	\$	75,382	\$	74,978	\$	37,246	\$	259,834	\$	359,791	\$	297,732
<u>Other Financing Sources/(Uses):</u>													
Assessments - Recreation Debt Service	\$ 560,250	\$	46,688	\$	46,688	\$	-	\$	326,813	\$	326,813	\$	-
Interest Income	\$ 1,000	\$	1,305	\$	2,471	\$	1,165	\$	10,725	\$	11,255	\$	530
Transfer In/(Out) - Capital Reserve	\$ (84,410)	\$	-	\$	-	\$	-	\$	(140,691)	\$	(84,410)	\$	56,282
Interest Expense	\$ (53,250)	\$	(6,479)	\$	(4,438)	\$	2,042	\$	(45,354)	\$	(31,063)	\$	14,292
Principal Expense	\$ (520,000)	\$	(40,833)	\$	(43,333)	\$	(2,500)	\$	(285,833)	\$	(303,333)	\$	(17,500)
Total Other Financing Sources/(Uses)	\$ (96,410)	\$	680	\$	1,388	\$	707	\$	(134,341)	\$	(80,738)	\$	53,603
Net Change in Fund Balance	\$ 26,523	\$	76,062	\$	76,366			\$	125,493	\$	279,053		
Fund Balance - Beginning	\$ -							\$	639,514	\$	772,231		
Fund Balance - Ending	\$ 26,523							\$	765,007	\$	1,051,285		

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

		Oct		Nov		Dec		Jan		Feb]	March	April	Ν	Лау	Ju	ıne	July		Au	g	S	Sept	Total
Number of Rounds																								
Paid Rounds		2,855		3,890		3,860		3,766		4,794		7,289	5,529											31,983
Passholder Rounds		226		301		314		244		293		353	333											2,064
Comp Rounds <i>Revenue per Round</i>		116		112		144		124		155		109	126											886
Paid Rounds		\$38		\$43		\$45		\$49		\$53		\$39	\$43		\$0		\$0	\$(0		\$0		\$0	\$44
<u>Revenues:</u>																								
<u>Golf Course Revenue</u>																								
Greens Fees	\$	108,644	\$	165,383	\$	174,680	\$	184,651	\$	254,371	\$	286,836	\$ 239,550	\$	-	\$	-	\$ -	\$	5	-	\$	-	\$ 1,414,114
Gift Cards - Sales & (Usage)	\$	(257)	\$	1,337	\$	6,280	\$	269	\$	(2,003)	\$	(1,528)	\$ (1,322)	\$	-	\$	-	\$ -	9	5	-	\$	-	\$ 2,776
Season Advance/Trail Fees	\$	9,215	\$	7,123	\$	6,951	\$	7,145	\$	6,998	\$	7,263	\$ 7,576	\$	-	\$	-	\$ -	9	5	-	\$	-	\$ 52,270
Loyalty Program	\$	4,624	\$	2,725	\$	1,744	\$	1,708	\$	2,071	\$	2,834	\$ 1,308	\$	-	\$	-	\$ -	9	5	-	\$	-	\$ 17,014
Driving Range	\$	5,417	\$	8,194	\$	7,812	\$	7,658	\$	8,988	\$	11,887	\$ 10,390	\$	-	\$	-	\$ -	9	5	-	\$	-	\$ 60,346
Golf Lessons	\$	1,050	\$	1,710	\$	1,690	\$	1,610	\$	1,517	\$	2,649	\$ 1,350	\$	-	\$	-	\$ -	\$	5	-	\$	-	\$ 11,576
Misc. Income Golf Course	\$	7,179	\$	311	\$	2,157	\$	1,455	\$	248	\$	689	\$ 1,008	\$	-	\$	-	\$ -	\$	5	-	\$	-	\$ 13,048
Assessments - Recreation Op.	\$	1,520	\$	1,520	\$	1,520	\$	1,520	\$	1,520	\$	1,520	\$ 1,520	\$	-	\$	-	\$ -	\$	5	-	\$	-	\$ 10,639
Subtotal Golf Course Revenue	\$ 1	137,392	\$:	188,303	\$ 2	202,834	\$ 2	206,017	\$ 2	273,710	\$ 3	312,150	\$ 261,379	\$	-	\$	-	\$	- 9	5	-	\$	-	\$ 1,581,784
<u>Pro Shop Revenue</u>																								
Merchandise Sales	\$	8,217	\$	11,776	\$	13,069	\$	8,722	\$	12,697	\$	12,718	\$ 12,227	\$	-	\$	-	\$ -	4	5	-	\$	-	\$ 79,427
Subtotal Pro Shop Revenue	\$	8,217	\$	11,776	\$	13,069	\$	8,722	\$	12,697	\$	12,718	\$ 12,227	\$	-	\$	-	\$	- 9	5	-	\$	-	\$ 79,427
<u>Restaurant Revenue</u>																								
Food & Snack Sales	\$	33,975	\$	36,571	\$	38,119	\$	35,932	\$	35,511	\$	43,230	\$ 41,208	\$	-	\$	-	\$ -	9	5	-	\$	-	\$ 264,545
Beverage Sales	\$	3,482	\$	3,468	\$	2,387	\$	3,144	\$	2,677	\$	3,024	\$ 2,853	\$	-	\$	-	\$ -	\$	5	-	\$	-	\$ 21,035
Beer Sales	\$	13,966	\$	16,776	\$	18,952	\$	16,975	\$	20,974	\$	25,468	\$ 23,063	\$	-	\$	-	\$ -	\$	5	-	\$	-	\$ 136,175
Wine Sales	\$	1,411	\$	1,858	\$	1,365	\$	1,323	\$	1,708	\$	2,077	\$ 1,599	\$	-	\$	-	\$ -	\$	5	-	\$	-	\$ 11,340
Liquor Sales	\$	14,033	\$	15,884	\$	16,514	\$	16,710	\$	16,353	\$	21,179	\$ 20,653	\$	-	\$	-	\$ -	\$	5	-	\$	-	\$ 121,326
Misc. Income - Restaurant	\$	411	\$	-	\$	-	\$	-	\$	276	\$	-	\$ 38	\$	-	\$	-	\$ -	\$	5	-	\$	-	\$ 724
Subtotal Restaurant Revenue	\$	67,278	\$	74,557	\$	77,336	\$	74,084	\$	77,499	\$	94,977	\$ 89,414	\$	-	\$	-	\$	- 9	5	-	\$	-	\$ 555,145
Total Revenues	\$ 2	212,887	\$ 2	274,636	\$ 2	293,239	\$ 2	288,823	\$	363,905	\$ 4	419,845	\$ 363,020	\$	-	\$	-	\$ -	5	5	-	\$	-	\$ 2,216,356

Community Development District

Month to Month - Golf Course, Pro Shop & Restaurant

	Oct	Nov	Dec	Jan	Feb	March	April	May	J	une	July	Aug		Se	ept	Total
Expenditures:																
<u>General Expenditures:</u>																
Other Contractual Services	\$ 1,999	\$ 2,773	\$ 483	\$ 503	\$ 1,226	\$ 1,229	\$ 1,229	\$ -	\$	-	\$ -	\$ -		\$	-	\$ 9,442
Telephone	\$ 354	\$ 366	\$ 2,172	\$ 1,628	\$ 1,631	\$ 1,631	\$ 1,543	\$ -	\$	-	\$ -	\$ -		\$	-	\$ 9,324
Utilities	\$ 332	\$ 421	\$ 379	\$ 538	\$ 271	\$ 286	\$ 385	\$ -	\$	-	\$ -	\$ -		\$	-	\$ 2,612
Repairs & Maintenance	\$ 1,005	\$ 5,952	\$ 332	\$ 323	\$ 548	\$ 360	\$ 656	\$ -	\$	-	\$ -	\$ -		\$	-	\$ 9,176
Bank Charges	\$ 4,276	\$ 3,632	\$ 5,760	\$ 6,267	\$ 6,020	\$ 7,925	\$ 9,308	\$ -	\$	-	\$ -	\$ -		\$	-	\$ 43,187
Office Supplies	\$ 591	\$ 338	\$ 1,010	\$ 73	\$ 262	\$ 428	\$ 347	\$ -	\$	-	\$ -	\$ -		\$	-	\$ 3,049
Operating Supplies	\$ 464	\$ 619	\$ 806	\$ 650	\$ 934	\$ 1,046	\$ 2,556	\$ -	\$	-	\$ -	\$ -		\$	-	\$ 7,076
Dues, Licenses & Subscriptions	\$ 849	\$ 649	\$ 1,008	\$ 1,625	\$ 1,119	\$ 1,495	\$ 2,017	\$ -	\$	-	\$ -	\$ -		\$	-	\$ 8,761
Drug Testing - All Departments	\$ -	\$ -	\$	-	\$ -	\$ -		\$	-	\$ -						
Training, Education & Emp. Rel.	\$ 1,914	\$ 99	\$ 52	\$ -	\$ 92	\$ 490	\$ 86	\$ -	\$	-	\$ -	\$ -		\$	-	\$ 2,733
Contractual Security	\$ 59	\$ 1,053	\$ -	\$ -	\$ 1,745	\$ 973	\$ 1,036	\$ -	\$	-	\$ -	\$ -		\$	-	\$ 4,865
IT Services	\$ 955	\$ 869	\$ 457	\$ 592	\$ 727	\$ 532	\$ 788	\$ -	\$	-	\$ -	\$ -		\$	-	\$ 4,919
Subtotal General Expenditure	\$ 12,799	\$ 16,770	\$ 12,458	\$ 12,199	\$ 14,575	\$ 16,393	\$ 19,952	\$ -	\$		\$ -	\$	-	\$	-	\$ 105,145
<u>Administrative Expenditures:</u>																
Legal Fees	\$ -	\$ -	\$ -	\$ 578	\$ -	\$ -	\$ -	\$ -	\$	-	\$ -	\$ -		\$	-	\$ 578
Arbitrage	\$ 50	\$ 50	\$ 50	\$ 500	\$ 50	\$ 50	\$ 50	\$ -	\$	-	\$ -	\$ -		\$	-	\$ 800
Dissemination	\$ 88	\$ -	\$	-	\$ -	\$ -		\$	-	\$ 613						
Engineering	\$ -	\$ -	\$	-	\$ -	\$ -		\$	-	\$ -						
Trustee Fees	\$ 341	\$ -	\$	-	\$ -	\$ -		\$	-	\$ 2,385						
Annual Audit	\$ 423	\$ -	\$	-	\$ -	\$ -		\$	-	\$ 2,964						
Golf Course Admin. Services	\$ 4,690	\$ -	\$	-	\$ -	\$ -		\$	-	\$ 32,830						
Insurance	\$ 13,046	\$ 13,046	\$ 13,111	\$ 13,046	\$ 13,046	\$ 13,124	\$ 13,498	\$ -	\$	-	\$ -	\$ -		\$	-	\$ 91,920
Property Taxes	\$ 786	\$ 786	\$ 786	\$ 746	\$ 746	\$ 746	\$ 808	\$ -	\$	-	\$ -	\$ -		\$	-	\$ 5,404
Subtotal Administrative Exp.	\$ 19,424	\$ 19,424	\$ 19,489	\$ 20,412	\$ 19,384	\$ 19,462	\$ 19,898	\$ -	\$		\$ -	\$	-	\$	-	\$ 137,494
Total General & Admin.	\$ 32,222	\$ 36,194	\$ 31,947	\$ 32,611	\$ 33,959	\$ 35,855	\$ 39,850	\$ -	\$		\$ -	\$ 	-	\$	-	\$ 242,639

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

	Oct	Nov	Dec	Jan	Feb	March		April	May	June		July	Aug	Sept	Total
Operations & Maintenance															
Golf Operations Expenditures															
Salaries	\$ 26,578	\$ 29,704	\$ 29,389	\$ 28,184	\$ 27,627	\$ 32,568	\$	30,932	\$ -	\$ -	\$	-	\$ -	\$ -	\$ 204,982
Administrative Fee	\$ 1,211	\$ 1,192	\$ 1,214	\$ 1,081	\$ 1,365	\$ 1,174	\$	1,139	\$ -	\$ -	\$	-	\$ -	\$ -	\$ 8,377
FICA Expense	\$ 2,033	\$ 2,272	\$ 2,248	\$ 2,156	\$ 2,114	\$ 2,491	\$	2,366	\$ -	\$ -	\$	-	\$ -	\$ -	\$ 15,681
Health Insurance	\$ 1,211	\$ 911	\$ 74	\$ 171	\$ 71	\$ 71	\$	71	\$ -	\$ -	\$	-	\$ -	\$ -	\$ 2,577
Workers Compensation	\$ 419	\$ 656	\$ 464	\$ 445	\$ 436	\$ 514	\$	489	\$ -	\$ -	\$	-	\$ -	\$ -	\$ 3,424
Unemployment	\$ 295	\$ 442	\$ 644	\$ 919	\$ 789	\$ 822	\$	798	\$ -	\$ -	\$	-	\$ -	\$ -	\$ 4,709
Golf Printing	\$ -	\$ 682	\$ -	\$ -	\$ 464	\$ 1,465	\$	-	\$ -	\$ -	\$	-	\$ -	\$ -	\$ 2,610
Utilities	\$ 1,383	\$ 1,402	\$ 1,349	\$ 1,404	\$ 1,629	\$ 1,537	\$	1,564	\$ -	\$ -	\$	-	\$ -	\$ -	\$ 10,269
Repairs	\$ -	\$ 77	\$ 243	\$ -	\$ 12	\$ 28	\$	1,664	\$ -	\$ -	\$	-	\$ -	\$ -	\$ 2,025
Pest Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-	\$ -	\$ -	\$	-	\$ -	\$ -	\$ -
Supplies	\$ -	\$ 1,812	\$ 107	\$ 2,287	\$ 873	\$ 41	\$	-	\$ -	\$ -	\$	-	\$ -	\$ -	\$ 5,121
Uniforms	\$ 727	\$ -	\$ -	\$ -	\$ -	\$ -	\$	316	\$ -	\$ -	\$	-	\$ -	\$ -	\$ 1,043
Training, Education & Emp. Rel.	\$ 710	\$ 398	\$ -	\$ -	\$ -	\$ -	\$	200	\$ -	\$ -	\$	-	\$ -	\$ -	\$ 1,308
Cart Lease	\$ 11,404	\$ 11,653	\$ 11,474	\$ 11,404	\$ 11,734	\$ 11,404	\$	11,404	\$ -	\$ -	\$	-	\$ -	\$ -	\$ 80,476
Cart Maintenance	\$ -	\$ -	\$ -	\$ 402	\$ 449	\$ -	\$	985	\$ -	\$ -	\$	-	\$ -	\$ -	\$ 1,836
Driving Range	\$ -	\$ -	\$ -	\$ 379	\$ -	\$ 602	\$	1,296	\$ -	\$ -	\$	-	\$ -	\$ -	\$ 2,277
Subtotal Operating Exp.	\$ 45,971	\$ 51,202	\$ 47,206	\$ 48,833	\$ 47,563	\$ 52,717	\$	53,223	\$ -	\$	- \$	-	\$ -	\$ -	\$ 346,716
Golf Course Maintenance Exp.															
Salaries	\$ 38,557	\$ 37,852	\$ 39,256	\$ 41,248	\$ 38,315	\$ 42,593	\$	40,327	\$ -	\$ -	\$	-	\$ -	\$ -	\$ 278,147
Administrative Fees	\$ 430	\$ 415	\$	\$ 423	\$ 495	\$	\$	449	\$ -	\$ -	\$	-	\$ -	\$ -	\$ 3,109
FICA Expense	\$ 2,950	\$ 2,896	\$ 3,003	\$ 3,155	\$ 2,931	\$ 3,258	\$	3,085	\$ -	\$ -	\$	-	\$ -	\$ -	\$ 21,278
Employee Insurance	\$ 2,938	\$ 2,963	\$ 6,814	6,297	\$ 6,297	6,304		5,306	\$ -	\$ -	\$	-	\$ -	\$ -	\$ 36,918
Workers Compensation	\$ 608	\$ 843	\$ 620	\$ 649	\$ 604	\$ 671		635	\$ -	\$ -	\$	-	\$ -	\$ -	\$ 4,630
Unemployment	\$ 80	\$ 74	\$ 683	\$ 1,415	\$ 855	\$ 313	\$	54	\$ -	\$ -	\$	-	\$ -	\$ -	\$ 3,474
Utilities/Water	\$ 2,254	\$ 2,258	\$ 2,496	2,386	\$ 2,582	\$ 2,462	\$	2,798	\$ -	\$ -	\$	-	\$ -	\$ -	\$ 17,236
Repairs	\$ 2,800	\$ 1,708	\$ 2,868	4,881	\$ 5,104	\$ 4,288	\$	5,733	\$ -	\$ -	\$	-	\$ -	\$ -	\$ 27,383
Restaurant Repairs	\$ -	\$ -	\$ 780	\$ 43	\$ -	\$ 584	÷	-	\$ -	\$ -	\$	-	\$ -	\$ -	\$ 1,408
Fuel & Oil	\$ 2,741	\$ 1,805	\$ 3,095	\$ 2,938	\$ 2,182	\$ 2,216	\$	2,171	\$ -	\$ -	\$	-	\$ -	\$ -	\$ 17,147
Pest Control	\$ 371	\$ 371	\$ 368	\$ 368	\$ 371	371		387	\$ -	\$ -	\$	-	\$ -	\$ -	\$ 2,607
Irrigation/Drainage	\$ 1,975	\$ 712	\$ 172	\$ 1,007	\$ 495	\$ 2,288	\$	3,038	\$ -	\$ -	\$	-	\$ -	\$ -	\$ 9,686
Sand and Topsoil	\$ 1,245	\$ -	\$ 1,142	\$ 1,270	\$ 1,114	\$ 2,304		2,109	\$ -	\$ -	\$	-	\$ -	\$ -	\$ 9,184
Flower/Mulch	\$ -	\$ -	\$ -	\$ -	\$ 1,456	\$ 1,603	\$	-	\$ -	\$ -	\$	-	\$ -	\$ -	\$ 3,059

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

		Oct	Nov	Dec	Jan	Feb	March	April	Мау		Jun	e	July	Aug	5	(Sept			Total
Golf Course Maintenance Exp.	Con	t.																		
Fertilizer	\$	2,768	\$ 7,989	\$ 7,705	\$ 9,963	\$ 15,489	\$ 9,421	\$ 12,354	\$ -	\$;	-	\$ -	\$	-	\$	-		\$	65,689
Seed/Sod	\$	-	\$ 272	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5	;	-	\$ -	\$	-	\$	-		\$	272
Trash Removal	\$	226	\$ -	\$ -	\$ 970	\$ 226	\$ 226	\$ 226	\$ -	9	;	-	\$ -	\$	-	\$	-		\$	1,874
Contingency	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5		-	\$ -	\$	-	\$	-		\$	-
First Aid	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 277	\$ -	5		-	\$ -	\$	-	\$	-		\$	277
Operating Supplies	\$	294	\$ 771	\$ 1,217	\$ 2,057	\$ 1,890	\$ 603	\$ 550	\$ -	\$		-	\$ -	\$	-	\$	-		\$	7,382
Training	\$	-	\$ 196	\$ -	\$ 245	\$ -	\$ 114	\$ -	\$ -	5	;	-	\$ -	\$	-	\$	-		\$	555
Janitorial Supplies	\$	37	\$ -	\$ 175	\$ 103	\$ 384	\$ -	\$ -	\$ -	5	;	-	\$ -	\$	-	\$	-		\$	700
Janitorial Services	\$	765	\$ 768	\$ 1,095	\$ 1,120	\$ 1,400	\$ 1,120	\$ 1,175	\$ -	5	;	-	\$ -	\$	-	\$	-		\$	7,443
Soil & Water Testing	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5	;	-	\$ -	\$	-	\$	-		\$	-
Uniforms	\$	1,033	\$ 1,292	\$ 581	\$ 1,266	\$ 892	\$ 735	\$ 734	\$ -	5	;	-	\$ -	\$	-	\$	-		\$	6,532
Equipment Rental	\$	48	\$ 47	\$ 2,500	\$ -	\$ 44	\$ 48	\$ -	\$ -	5	;	-	\$ -	\$	-	\$	-		\$	2,687
Equipment Lease	\$	16,948	\$ 19,171	\$ 17,749	\$ 17,900	\$ 17,630	\$ 17,765	\$ 25,677	\$ -	5		-	\$ -	5	-	\$	-		\$	132,840
Subtotal Golf Main. Exp.	\$	79,068	\$ 82,401	\$ 92,749	\$ 99,705	\$ 100,754	\$ 99,754	\$ 107,084	\$ -	. :	;	-	\$ -	\$	-	\$		-	\$	661,515
Total Operations & Mainten.	\$:	125,038	\$ 133,603	\$ 139,955	\$ 148,538	\$ 148,317	\$ 152,471	\$ 160,307	\$ -	. 9	5	-	\$ -	\$	-	\$		-	\$ 1	,008,231
Merchandise Expenditures																				
Cost of Goods Sold	\$	6,506	\$ 6,800	\$ 5,651	\$ 7,275	\$ 11,001	\$ 8,399	\$ 8,916	\$ -	5		-	\$ -	5	-	\$	-		\$	54,548
Subtotal Merchandise Exp.	\$	6,506	\$ 6,800	\$ 5,651	\$ 7,275	\$ 11,001	\$ 8,399	\$ 8,916	\$ -	. 9	5	-	\$ -	\$	-	\$		-	\$	54,548
Total Pro Shop Exp.	\$	6,506	\$ 6,800	\$ 5,651	\$ 7,275	\$ 11,001	\$ 8,399	\$ 8,916	\$ -	. 9	5	-	\$ -	\$	-	\$		-	\$	54,548
<u>Restaurant Expenditures</u>																				
Restaurant Expenditures																				
Restaurant Manager Contract	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	9	;	-	\$ -	\$	-	\$	-		\$	-
Salaries	\$	29,058	\$ 31,565	\$ 31,244	\$ 30,353	\$ 25,492	\$ 27,321	\$ 24,978	\$ -	5	;	-	\$ -	\$	-	\$	-		\$	200,011
Administrative Fee	\$	731	\$ 757	\$ 765	\$ 651	\$ 680	\$ 585	\$ 600	\$ -	\$;	-	\$ -	\$	-	\$	-		\$	4,769
FICA Expense	\$	3,070	\$ 3,422	\$ 3,409	\$ 3,304	\$ 2,945	\$ 3,292	\$ 3,143	\$ -	5	;	-	\$ -	\$	-	\$	-		\$	22,585
Health Insurance	\$	1,529	\$ 1,997	\$ 1,824	\$ 812	\$ 909	\$ 940	\$ 940	\$ -	5	;	-	\$ -	\$	-	\$	-		\$	8,950
Workers Compensation	\$	450	\$ 253	\$ 492	\$ 478	\$ 402	\$ 413	\$ 402	\$ -	\$;	-	\$ -	\$	-	\$	-		\$	2,890
Unemployment	\$	230	\$ 260	\$ 803	\$ 1,439	\$ 782	\$ 566	\$ 332	\$ -	\$;	-	\$ -	\$	-	\$	-		\$	4,412
Telephone	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5	;	-	\$ -	5	-	\$	-		\$	-

Viera East Community Development District

Month to Month - Golf Course, Pro Shop & Restaurant

		Oct		Nov		Dec		Jan		Feb		March		April		May		June	Ji	uly		Aug		Sep	ot		Total
Restaurant Expenditures Con	tinu	ed																									
Utilities	\$	827	\$	820	\$	668	\$	651	\$	911	\$	786	\$	876	\$	-	\$	-	\$	-	\$	-	:	\$	-	\$	5,539
Pest Control	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	:	\$	-	\$	-
Merchant Fees	\$	2,153	\$	2,338	\$	2,431	\$	2,268	\$	2,745	\$	2,923	\$	2,989	\$	-	\$	-	\$	-	\$	-	:	\$	-	\$	17,848
Equipment Lease	\$	143	\$	143	\$	143	\$	143	\$	143	\$	143	\$	143	\$	-	\$	-	\$	-	\$	-	:	\$	-	\$	999
Kitchen Equipment/Supplies	\$	1,580	\$	1,454	\$	1,333	\$	1,403	\$	746	\$	881	\$	1,501	\$	-	\$	-	\$	-	\$	-	:	\$	-	\$	8,897
Paper & Plastic Supplies	\$	1,385	\$	842	\$	1,117	\$	578	\$	1,804	\$	880	\$	1,099	\$	-	\$	-	\$	-	\$	-	:	\$	-	\$	7,704
Operating Supplies	\$	194	\$	-	\$	-	\$	-	\$	526	\$	(390)	\$	-	\$	-	\$	-	\$	-	\$	-	:	\$	-	\$	330
Delivery/Gas	\$	476	\$	320	\$	451	\$	400	\$	358	\$	380	\$	440	\$	-	\$	-	\$	-	\$	-	:	\$	-	\$	2,825
Dues & License	\$	569	\$	871	\$	871	\$	1,024	\$	1,027	\$	1,027	\$	2,011	\$	-	\$	-	\$	-	\$	-	:	\$	-	\$	7,399
Subtotal Restaurant Exp.	\$	42,395	\$	45,042	\$	45,550	\$	43,503	\$	39,469	\$	39,746	\$	39,453	\$	-	\$	-	\$	-	\$	-		\$	-	\$	295,159
Cost of Goods Sold																											
Food & Snack Cost	\$	16,103	\$	23,957	\$	17,867	\$	20,537	\$	15,723	\$	25,161	\$	24,466	\$	-	\$	-	\$	-	\$	-	:	\$	-	\$	143,814
Beverage Cost	\$	3,808	\$	2,080	\$	2,452	\$	2,845	\$	963	\$	5,973	\$	2,157	\$	-	\$	-	\$	-	\$	-	:	\$	-	\$	20,278
Beer Cost	\$	7,345	\$	6,215	\$	7,523	\$	5,025	\$	8,431	\$	6,672	\$	8,317	\$	-	\$	-	\$	-	\$	-	:	\$	-	\$	49,529
Wine Cost	\$	440	\$	603	\$	966	\$	708	\$	749	\$	1,591	\$	623	\$	-	\$	-	\$	-	\$	-	:	\$	-	\$	5,680
Liquor Cost	\$	4,739	\$	5,982	\$	6,935	\$	4,428	\$	3,238	\$	7,414	\$	3,952	\$	-	\$	-	\$	-	\$	-	:	\$	-	\$	36,688
Subtotal Cost of Goods Sold	\$	32,435	\$	38,836	\$	35,743	\$	33,543	\$	29,104	\$	46,811	\$	39,516	\$	-	\$	-	\$	-	\$	-		\$	-	\$	255,989
Total Restaurant Exp.	\$	74,830	\$	83,879	\$	81,293	\$	77,046	\$	68,573	\$	86,557	\$	78,969	\$	-	\$	-	\$	-	\$	-		\$	-	\$	551,147
Total Expenditures	¢	238,597	¢	260,476	¢	258,847	¢	265,470	¢	261,851	¢	283,282	¢	288,042	¢	_	\$	-	¢		\$	_		¢	_	¢	1,856,565
Total Experiutures	Þ	230,377	J .	200,470	Ą	230,047	Þ	203,470	Ą	201,031	Þ	203,202	Þ	200,042	Þ	-	Þ	-	Ъ.	-	J			Þ		. Ç	1,030,303
Excess (Def.) of Rev. over Exp	. \$	(25,710)	\$	14,161	\$	34,392	\$	23,353	\$	102,054	\$	136,563	\$	74,978	\$	-	\$	-	\$	-	\$	-		\$	-	\$	359,791
Other Financing Sources/Use	s:																										
Assess Recreation Debt Servic	e \$	46,688	\$	46,688	\$	46,688	\$	46,688	\$	46,688	\$	46,688	\$	46,688	\$	-	\$	-	\$	-	\$	-	:	\$	-	\$	326,813
Interest Income	\$	1,226	\$	1,279	\$	1,112	\$	1,300	\$	1,849	\$	2,018	\$	2,471	\$	-	\$	-	\$	-	\$	-	:	\$	-	\$	11,255
Transfer In/(Out) - Cap. Reserve	e \$	-	\$	-	\$	-	\$	-	\$	-	\$	(84,410)	\$	-	\$	-	\$	-	\$	-	\$	-	:	\$	-	\$	(84,410)
Interest Expense	\$	(4,438)	\$	(4,438)	\$	(4,438)	\$	(4,438)	\$	(4,438)	\$	(4,438)	\$	(4,438)	\$	-	\$	-	\$	-	\$	-	:	\$	-	\$	(31,063)
Principal Expense	\$	(43,333)	\$	(43,333)	\$	(43,333)	\$	(43,333)	\$	(43,333)	\$	(43,333)	\$	(43,333)	\$	-	\$	-	\$	-	\$	-	:	\$	-	\$	(303,333)
Total Other Fin Sources/Uses	\$	142	\$	196	\$	29	\$	216	\$	766	\$	(83,475)	\$	1,388	\$	-	\$	-	\$	-	\$	-		\$	-	\$	(80,738)
Net Change in Fund Balance	\$	(25,568)	\$	14,357	\$	34,421	\$	23,569	\$	102,820	\$	53,088	\$	76,366	\$	-	\$	-	\$	-	\$	-		\$	-	\$	279,053

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 Sa	les:												
Food & Snack Cost	47.4%	65.5%	46.9%	57.2%	44.3%	58.2%	59.4%						
Beverage Cost	109.4%	60.0%	102.7%	90.5%	36.0%	197.5%	75.6%						
Beer Cost	52.6%	37.0%	39.7%	29.6%	40.2%	26.2%	36.1%						
Wine Cost	31.2%	32.4%	70.8%	53.5%	43.9%	76.6%	39.0%						
Liquor Cost	33.8%	37.7%	42.0%	26.5%	19.8%	35.0%	19.1%						

Community Development District

Capital Reserve Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending April 30, 2025

		Adopted		ated Budget	_	neral Fund		olf Course		otal Actual
		Budget	Thru	u 04/30/25	A	llocation	ŀ	Allocation	Thr	u 04/30/25
<u>Revenues</u>										
Interest	\$	500	\$	292	\$	2,870	\$	4,957	\$	7,827
Total Revenues	\$	500	\$	292	\$	2,870	\$	4,957	\$	7,827
Expenditures:										
Capital Outlay	\$	80,000	\$	46,667	\$	42,740	\$	235,897	\$	278,638
Truck Maintenance	\$	25,000	\$	14,583	\$	-	\$	35,000	\$	35,000
Sign Project	\$	20,000	\$	11,667	\$	-	\$	-	\$	-
Vehicle Purchase	\$	20,000	\$	11,667	\$	-	\$	-	\$	-
Total Expenditures	\$	145,000	\$	84,583	\$	42,740	\$	270,897	\$	313,638
Excess (Deficiency) of Revenues over Expen	(\$	(144,500)			\$	(39,871)	\$	(265,940)	\$	(305,811)
Other Financing Sources/(Uses)										
Transfer In/(Out) - General Fund	\$	31,777	\$	-	\$	31,777	\$	-	\$	31,777
Transfer In/(Out) - Golf Course	\$	84,410	\$	-	\$	-	\$	84,410	\$	84,410
Total Other Financing Sources (Uses)	\$	116,187	\$	-	\$	31,777	\$	84,410	\$	116,187
Net Change in Fund Balance	\$	(28,313)			\$	(8,094)	\$	(181,530)	\$	(189,624)
Fund Balance - Beginning	\$ 2	1,660,412			\$	580,243	\$ 1	1,002,380	\$1	1,582,623
Fund Balance - Ending	\$ 2	1,632,099			\$	572,149	\$	820,850	\$2	1,392,999

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

Community Development District

Capital Reserve Fund

Capital Outlay Check Register Detail

Check					
Date	Fund	l 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	/25 General Environmental Restoration Serv Raccoon Court Fountain		\$	19,596	
Total General Fund				\$	42,740
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 Pn	\$	13,247
03/31/25	Golf Course	Ruth Nichols	Truck	\$	35,000
Total Golf Cours	se			\$	270,897
Total				\$	313,638

Community Development District

Debt Service Fund Series 2020

Statement of Revenues, Expenditures, and Changes in Fund Balance

	Adopted		Prorated Budge		Actual			
		Budget	Thru 04/30/25		Thru 04/30/25		Variance	
<u>Revenues:</u>								
Assessments - Tax Roll	\$	655,615	\$	645,087	\$	645,087	\$	-
Interest	\$	500	\$	292	\$	12,723	\$	12,431
Total Revenues	\$	656,115	\$	645,378	\$	657,809	\$	12,431
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)			\$	577,152		
Other Financing Sources/(Uses):								
Transfer In/(Out)	\$	-	\$	-	\$	-	\$	-
Total Other Financing Sources/(Uses)	\$	-	\$	-	\$	-	\$	-
Net Change in Fund Balance	\$	(5,200)			\$	577,152		
Fund Balance - Beginning	\$	132,287			\$	357,224		
Fund Balance - Ending	\$	127,087			\$	934,376		

Community Development District

Capital Projects Fund Series 2020

Statement of Revenues, Expenditures, and Changes in Fund Balance

	Adopted		Prorated Budget		Actual			
		Budget	Thru 04/30/25		Thru 04/30/25		Variance	
<u>Revenues</u>								
Interest	\$	-	\$	-	\$	2,570	\$	2,570
Total Revenues	\$	-	\$	-	\$	2,570	\$	2,570
Expenditures:								
Capital Outlay	\$	-	\$	-	\$	(150)	\$	150
Total Expenditures		-	\$	-	\$	(150)	\$	150
Excess (Deficiency) of Revenues over Expen	\$	-			\$	2,720		
Other Financing Sources/(Uses)								
Transfer In/(Out)	\$	-	\$	-	\$	-	\$	-
Total Other Financing Sources (Uses)		-	\$	-	\$	-	\$	-
Net Change in Fund Balance	\$	-			\$	2,720		
Fund Balance - Beginning	\$	-			\$	61,662		
Fund Balance - Ending	\$	-			\$	64,382		