

***Viera East  
Community Development District***

***Agenda***

***July 31, 2025***

# AGENDA

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

July 24, 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, July 31, 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 June 26, 2025 Board of Supervisors Meeting
5. New Business
  - A. Budget/Rules Rates Workshop
    - i. Discussion of Fiscal Year 2026 Budget
    - ii. Discussion of Fiscal Year 2026 Rules and Rates
6. Old Business
  - A. Action Items List
7. Staff Reports
  - A. General Manager's Report
  - B. District Manager's Report
  - C. Lifestyle/ Marketing Report
8. Treasurer's Report
  - A. Approval of Check Register
  - B. Balance Sheet and Income Statements
9. Supervisor's Requests
10. Adjournment

# MINUTES

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

The regular meeting of the Board of Supervisors of the Viera East Community Development District was held on **Thursday, June 26, 2025** at 6:30 p.m. at Faith Lutheran Church, 5550 Faith Drive, Viera, Florida.

Present and constituting a quorum were:

Rob Dale	Vice Chair
Bill Macheras	Treasurer
Ron Rysztogi	Assistant Secretary
Denise Yelvington	Assistant Secretary

Also present were:

Jason Showe	District Manager
Jeremy LeBrun	GMS
Jim Moller	Golf Maintenance Superintendent
Jenn Worshel	Hook & Eagle
Michelle Webb	Lifestyle/Marketing Director

**FIRST ORDER OF BUSINESS**

**Roll Call**

Mr. Showe called the meeting to order at 6:30 p.m. Four Supervisors were present constituting a quorum.

**SECOND ORDER OF BUSINESS**

**Pledge of Allegiance**

The Pledge of Allegiance was recited.

**THIRD ORDER OF BUSINESS**

**Public Comment Period**

Mr. Showe: The next item is the public comment period. We will let the record reflect that we only have members of the Board and staff present.

**FOURTH ORDER OF BUSINESS**

**Approval of Minutes of the May 22, 2025  
Board of Supervisors Meeting**

Mr. Showe: The first item is approval of minutes of your May 22<sup>nd</sup> meeting. Those minutes are included with your agenda. We can take any corrections or changes at this time.

Ms. Yelvington: I had a quick correction. On Page 27, when Bill was talking about the times, he was referencing 9:50 p.m. and they put \$950. I just wanted that corrected. I think I worked out the other issue that I had. So, that's it for me. I'll leave the typos alone.

Mr. Dale: Anyone else? Any other corrections?

Mr. Showe: Is there a motion to approve as amended.

On MOTION by Mr. Macheras seconded by Mr. Rysztogi with all in favor the Minutes of the May 22, 2025 Board of Supervisors Meeting were approved as amended.

**FIFTH ORDER OF BUSINESS**

**New Business**

**A. Budget/Rules Rates Workshop**

**i. Discussion of Fiscal Year 2026 Budget – General Fund and Golf Course**

Mr. Showe: Behind that, we have New Business. We have the rules and rates as well as the budget. We handed out a copy of the updated budget. We haven't made a whole lot of changes to it, since you last seen it. So, I don't know if we want to go through it or if you guys want to take some additional time on your own and just give any questions to Jim or me as you go through it. We can tackle it either way.

Mr. Dale: That's probably the simplest way and saves meeting time.

**ii. Discussion of Fiscal Year 2026 Rules and Rates**

Mr. Showe: The same with the rules and rates. We've included those. We just kind of wanted to start the discussion here. I know Jim still needs to go through those and provide some updates. But certainly, if you see anything on the rules and rates that you would like to see updated, get those to Jim and we'll incorporate those. Then at your next meeting, we can take anybody's changes or questions or comments and include those with the updated version.

Mr. Macheras: Is that in here, the rules and rates?

Mr. Showe: Yep. It's in the iPad. I didn't print out a hand copy for each Supervisor. I can have Brittany circulate a separate copy.

Mr. Macheras: On the rules and rates, though, did I look at it wrong? You didn't really have anything. Right? It's like \$1 to \$90. Are there any parameters?

Mr. Showe: There is a range of rates that we do for legal purposes. We set a basement and a ceiling for all of those rates.

Mr. Macheras: Right.

Mr. Showe: Then Jim has individual rates, but that gives him the flexibility. If there are things that need to be changed throughout the year, he has some flexibility in changing those.

Mr. Dale: But what did you go with for max rack rate?

Mr. Moller: Actually, I have not even adjusted any of the rates for this upcoming fiscal year yet.

Mr. Dale: Okay.

Mr. Moller: I don't know what's on there.

Mr. Macheras: It really wasn't anything. It was just kind of like what Jason said. It was just random. It's like the daily rate was \$1 to \$90. My question would be, what do you or we look at, whether we even need to go up and if we do, what are we basing that on? I mean, if things are going well and we have a pocket of money, do we have to go up?

Mr. Moller: I mostly just base it on the projected expenses coming up for the next year. Also, I feel Brevard County kind of has a sweet spot for a max round rate peak season, that I don't really want to start going too high above, which I think is right around \$90 for a Saturday morning weekend peak season rate.

Mr. Macheras: Right.

Mr. Showe: Right now, the one you have listed, the daily golf rate, is \$87.10.

Mr. Moller: Yeah, I think the last few years we've gone up 7% on our rates and I think we're probably going to be a lot more modest this year. We are probably looking at more like a 3% increase.

Mr. Dale: It follows inflation.

Mr. Moller: Yeah.

Mr. Macheras: That makes sense. It's not something that has to be done at that certain level. Like you said, we want to make sure if our expenses are going up, they go up, but if we're in the neighborhood and we can do a little bit less...

Mr. Moller: Yeah, I don't want to price ourselves out of the market.

Mr. Macheras: Right. Okay.

Mr. Dale: Just really quick for the minutes too, could you address the summer rates? Because we see in social media and we hear from people and everything, that we charge \$50 to \$60 for a round of golf in the Summer and how outrageous that is, but when I look at the after 4:00 p.m. rates, they're not anywhere near that and then you add in the CDD fee.

Mr. Moller: Yeah. Our Summer rates are pretty much competitive with all of the other golf courses in the area. Right now, this Summer after 4:00 p.m., I think it's \$25 for the public and \$17.50 for a CDD member. One thing that we did this year compared to last year, after 4:00 p.m., we used to have nine hole and 18-hole rates. So, it's basically, all you can play after 4:00 p.m. We were finding that people would come and pay the nine-hole rate and it just became more of a hassle trying to police who paid for 18 holes and who paid for nine holes. So, after 4:00 p.m., we had one rate and if you can get 18 holes in, great.

Mr. Macheras: Yeah. I don't think you're going to get cheated.

Mr. Moller: No.

Mr. Macheras: Even the Air force base after 2:00 p.m., is all you can play.

Mr. Moller: Yeah.

Mr. Macheras: If its 95 degrees, they aren't going to be out there for 36 holes. Most people aren't. I was looking around the other day at rates and found \$55. Most places around us aren't even, as I would categorize, as good as our golf course or more than that, first thing in the morning. Even our afternoon rates are just as good as other courses that aren't to our level.

Mr. Dale: It costs \$17 for a CDD member to play after 4:00 p.m.

Mr. Macheras: Right. You don't even pay that, to go to the range. You just go out there and play a couple of holes.

Mr. Moller: Right now, in the Summer weekend morning, which is our primary, it's \$36.60 for a CDD resident to play 18 holes.

Mr. Macheras: You can play that all day. I looked around, because my pass to the base had expired. So, I was just curious and I can't afford to go anywhere else, to be honest with you, based on what I could play, even if I was paying the public price. So, I think the prices are fine.

Mr. Dale: Thank you.

Mr. Showe: So certainly, as you digest the budget and the rules and rates, just shoot Jim or I any comments and we'll make sure that we address those at the next workshop that we have.



Ms. Yelvington: Can I ask some preliminary questions about that?

Mr. Showe: Absolutely.

Ms. Yelvington: The first question is, because later in the package, is the Reserve Study, is any of that factored into this budget?

Mr. Showe: The expenses specifically haven't been yet. That's kind of more about Jim going through and looking at what kind of capital projects he wants to do next year. But we do have the revenues that are indicated in that Reserve Study, to cover whatever those expenses would be.

Mr. Dale: Yeah, because we had talked about tying the expenses to more of a five year, more realistic type.

Mr. Showe: We can certainly look at those and go through those and add those line items to the capital budget for sure.

Ms. Yelvington: Because in the Reserve Study, there's a minimum and a maximum amount, that it seemed like, they wanted out of us. The suggested amount or recommended amount is a lot of money. So, I just wasn't sure if that's in here and I wanted to know if we should be accounting for that.

Mr. Dale: We had also talked about taking out things that we have already done or that we are paying out of operating.

Mr. Showe: We did. We went through and had them remove certain things and they made some adjustments. So, it much more reflects the discussions of the Board, as it sits now.

Mr. Dale: Yeah, we kind of just haven't really gone over that since we had talked about moving some of that stuff out.

Ms. Yelvington: Yeah, I think at a minimum, it's \$120,000 and at a maximum, it's \$300,000.

Mr. Dale: On an annual basis.

Ms. Yelvington: Yeah, for 2025 fiscal year alone.

Mr. Dale: Yes.

Ms. Yelvington: It's a substantial amount of money, if we need to be budgeting for that, to be on target for that Reserve Study.

Mr. Dale: Just as an FYI, that is part of the reason why our bonus schedule is tied to the \$250,000 number. From some initial number crunching that we had done four or five years ago,

that was the magic number that we thought we were aiming for. We needed at least \$250,000. It seems to be kind of in the sweet spot. The good news is, we haven't done less than \$300,000 in any year, since we instituted that plan. So, we seem to be hitting our high and low numbers.

Ms. Yelvington: Okay. So, as it stands now, our net profits go towards...

Mr. Showe: The capital reserves.

Ms. Yelvington: Okay. I see.

Mr. Showe: So, the way it's funded, we have about \$84,000 that we transfer from the General Fund to the Golf Course Fund as a reserve amount. Then whatever the profits are, also get transferred in. So, we try to do our best to factor that in on both ends.

Mr. Dale: I can't recall if you were at that meeting where we had talked about some of the upcoming projects that we're looking at and utilizing those as an income source, to get a better return on investment (ROI) on the money.

Ms. Yelvington: Yes, I was there for that.

Mr. Dale: Okay.

Ms. Yelvington: Any of those potential capital projects are not in here, because they would be coming out of that reserve.

Mr. Showe: Correct. We haven't factored in any real specific reserve expenses yet. We typically like to give you guys maximum flexibility, so we budget almost no expenses, very limited in capital. Then you guys can see what the balances are and then make your decisions from that point.

Mr. Dale: Right.

Mr. Showe: But certainly, we will need to go through some of these Reserve Studies and see if there are scheduled things that we need to do next year. Jim and I can go through those and see what those items are and we can specifically list those out and tie those to the reserve.

Mr. Macheras: Right.

Mr. Dale: Yeah. Just to emphasize again, what Jason just said, the whole intent would be, if we decide to pursue any of those projects, the income that is derived from those projects, is intended to go back into the reserves and essentially produce an ROI, instead of it getting 2% in a money market.

Ms. Yelvington: Yeah.

Mr. Macheras: That does bring up a good point. We want our budget to reflect what we are looking to happen that first year. So, I get what you're saying. It should be kind of close.

Ms. Yelvington: Yeah. Right. Okay, I follow. Then the only other question I had, was on the interest income. We're earning a certain amount of interest every month, when I look at the financials, but then when I looked at the budget, it's not there.

Mr. Showe: We budget conservatively for next year, just because we don't know what the rates are going to be. So, when we do budgets, we tend to be a little more conservative on the budgets.

Ms. Yelvington: Okay.

Mr. Showe: We would much rather be conservative on the budgets and go over, in terms of revenue than the opposite.

Ms. Yelvington: Okay. I just wasn't sure if there was something I missed.

Mr. Showe: No, that's just kind of how we typically budgeted. Like I said, we would much rather be conservative on those. The market's a little crazy right now, so it's hard to know what interest we're going to be dealing with in 16 months.

Mr. Dale: Right.

Ms. Yelvington: I do have one other question for you, Jason. On the bond payments, it looked like we had a pretty significant payment in 2026. Does that sound right to you?

Mr. Showe: Yeah.

Ms. Yelvington: Okay. So, does anything change with our budgeting to get us to that high of a number?

Mr. Showe: No. We've already factored that in.

Ms. Yelvington: It was going to be \$795,000 instead of \$500,000 or something like that.

Mr. Showe: No, that's already factored in. So, the only payment you really have left, is the November 1<sup>st</sup> payment for the 2012 series and then the May 1<sup>st</sup> payment. We always carry forward that first payment, because that November payment is kind of already scheduled.

Ms. Yelvington: Do you know what page this is on.

Mr. Showe: It is the last page of the budget.

Ms. Yelvington: Right. But that's the other bond, right?

Mr. Showe: Yeah, that will be the last payment in this budget for that bond.

Ms. Yelvington: Right. There's another page.

Mr. Showe: Oh, I see what you're saying. That's on Page 11.

Ms. Yelvington: That's it.

Mr. Showe: That's already factored in. So, if you look at the fiscal year total payment, it is approximately the same as the prior years. The current year is \$656,000. This one is still \$656,000. It's already factored in the assessment. So, no adjustment is needed on those.

Ms. Yelvington: Okay. Just a huge amount goes to principal in that year.

Mr. Showe: Yes. That's just the way those bonds were structured. That's partly because we wanted to not raise assessments. They were structured in a way that there are fluctuating payments, but that way they are structured so that nobody's assessment went up with those bonds.

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

Mr. Showe: Then again, certainly, as the Board has any questions or you review those, let Jim or I know and we'll be able to work through all of those.

Mr. Dale: Then the same thing for rules and rates.

Mr. Showe: Absolutely.

**B. Presentation of Fiscal Year 2024 Financial Audit**

Mr. Showe: Then beyond that, we have the presentation of the Fiscal Year 2024 audit.

Mr. Dale: For the record, how often are we audited, Jason?

Mr. Showe: You are required to be audited annually. This is the audit that would end September 30, 2024. We typically direct our Boards to the last page, which is in your agenda package on Page 154. This is the Report to Management. In the Florida Statutes, it defines the categories that are required for the auditors to review. This outlines each of those categories individually. You'll see there are no current year findings. There are no prior year findings. They made no significant findings or recommendations. No recommendations were made. We did not meet any financial deteriorating condition processes. So, it's a clean audit. There were no issues on their end.

Mr. Dale: I see they put a gold star at the top of the report too.

Mr. Showe: I don't see that. But this is the kind of audit that you want.

Ms. Yelvington: Can you get them to fix two things that are typos in their audit report?

Mr. Showe: Sure.

Ms. Yelvington: It drives me crazy. Listen to why I want this. On Page 138, under the leases paragraph, it says, "*Straight lie basis*". It should be, "*Straight line basis*."

Mr. Showe: Yeah.

Ms. Yelvington: We don't do anything on lies. Then on Page 152, there's just some gobbledygook of a word that they need to fix, because you can't make out what they're even trying to say. It says, "*35 hetherr*." I think they meant, "*Whether due to fraud or error*."

Mr. Showe: Got it.

Mr. Dale: It was junior accountant day on Monday morning.

Ms. Yelvington: I know. Come on, guys, read your reports. But I was pleased with the audit results.

Mr. Showe: So again, there's no real action by the Board. It's just a presentation, for your information. The audit is required to go on their website. So, it will be placed there as well.

Mr. Dale: Well, it is good for the community to know that we get that done on an annual basis.

Mr. Showe: Correct.

### **C. Presentation of Reserve Study**

Mr. Showe: Then just kind of what we touched on, the next thing is the presentation of the Reserve Study. Obviously, we took the Board's comments. Jim and I went back and forth with them a few times and I think we got it at a point that we feel comfortable with. Again, I will note that we have in Excel, so we can manipulate all of the charts and all of the data as we need it. But I think it's good information as we move forward for our planning purposes. Certainly, as you review it and have any questions, we can certainly help out with those.

Ms. Yelvington: In the Reserve Study, there was a defibrillator. Do we have one?

Mr. Moller: No.

Ms. Yelvington: Are we going to get one?

Mr. Moller: We didn't plan on it.

Ms. Yelvington: But there was one at the time that they did the Reserve Study and it said it was in operating condition.

Mr. Moller: It wasn't. It's been expired for years, but the box was still there. It was just sitting out there. So, if anyone had tried to use it, it wouldn't have worked. So, we just removed it, so no one could use it.

Ms. Yelvington: I still think we should have one. Just my two cents.

Mr. Macheras: Do we have anybody trained in CPR?

Mr. Moller: No.

Mr. Macheras: I used to take care of some of them at the District and replenish the cost of the battery. It's up there, but I don't see why we couldn't have a list of people, so if someone collapsed on 14<sup>th</sup> hole or whatever, we have some folks that are at least trained to run out there on a golf cart before 911 gets there.

Mr. Dale: Is it more an upfront cost that we're concerned with or is it a liability cost?

Mr. Moller: I've heard two different ways of looking at it. There is the liability that if something's not done right or someone has a DNR that is overlooked, that opens up a can of worms. There's really no training needed. It's like a plug and play.

Mr. Dale: What if you have a pacemaker?

Mr. Moller: I've just been worried about any kind of repercussions if, like I said, someone has a DNR or someone has a pacemaker and no one checks a band or no one has an identification band or whatever the case may be.

Mr. Macheras: Are there any first aid kits?

Mr. Moller: Yes.

Mr. Macheras: Okay. Those are pretty cheap. At least if I cut myself on my 9-iron as I toss it into the lake, then somebody can wrap me up.

Mr. Dale: I do know we had to update the restaurant one recently. Have we done that with the pro shop?

Mr. Moller: Yeah, they all pretty much are stocked. We have one in the cart barn, one in the pro shop, one in the restaurant and one in maintenance.

Mr. Macheras: It's on somebody's checklist to check, right? We need to make sure that it has bandages.

Ms. Worshel: I just updated it.

Mr. Dale: We never had an issue there. So that's why.

Mr. Moller: Yeah, I think it was taken care of not too long after that.

Ms. Webb: We have butterfly bandages. Yeah, we just did all of that. It's up to date.

Mr. Rysztogi: It's funny, me being a prior security guard, I had to go through all of that and be taught on all of that. If anybody would ever need it, it would be me.

Ms. Webb: Well, we only had someone with a mild cut. I'm like, "*Where is my butterfly bandage?*"

Mr. Macheras: Just remind me, is the Reserve Study written in stone yet or is going to be written in stone?

Mr. Showe: We went ahead and finalized it. We needed to go ahead and get them paid and furnished. Like I said, we have all of the charts in Excel. That was part of their service. So, we can manipulate any of that going forward.

Mr. Dale: We don't have anything to approve there.

Mr. Showe: No, it's just a presentation.

## **SIXTH ORDER OF BUSINESS**

### **Old Business**

#### **A. Action Items List**

Mr. Showe: With that, we can go through the Action Items List, quickly. There are still no updates from the Viera East Golf District Association on the withdrawal of water. I know that Jim's working on the park improvements and he has the resurfacing quotes.

Mr. Dale: We have that on old business. How long has that been going on?

Mr. Showe: I think Jim and Michelle were working on those park improvements.

Mr. Dale: No, no, no, the Association.

Mr. Showe: I've just kept it on my tracking list.

Mr. Dale: After six months, I think we take it off.

Mr. Showe: It is gone.

## **SEVENTH ORDER OF BUSINESS**

### **Staff Reports**

#### **A. General Manager's Report**

##### **i. Consideration of Pavement Maintenance Proposal**

##### **ii. Consideration of Mill and Pave Proposal**

Mr. Showe: Jim has the resurfacing quote, so we can just go right into the General Manager's Report.

Mr. Moller: Alright, well, I'll start with that. It should have been in the packet where I got the quote for the golf course maintenance parking lot with two different options. Option 1 was just a sealcoat, which I think came in around \$9,000.

Mr. Showe: It was \$12,400 with the striping.

Mr. Moller: The overlay, which would give us seven to 10, up to 15 years with a 1-inch overlay. Then the striping on top of that would be \$92,000. So, those are the two options.

Mr. Dale: What was the first one?

Mr. Moller: The first one is basically just a sealcoat.

Mr. Dale: No, the amount.

Mr. Moller: With the striping, it was \$12,500.

Mr. Dale: What was their opinion of the condition?

Mr. Moller: The condition wasn't bad, but they recommended the overlay, because the sealcoat is only going to give us three to five years.

Mr. Dale: Well, the reason I asked that, at the Corporate Park, we sealcoat every five years. We do that, so it doesn't get to the point of the parking lot at the golf course. That cost us, a couple hundred thousand dollars, as I recall.

Mr. Moller: Right.

Mr. Dale: Whereas if we had been sealcoating every year, it probably would have cost us maybe \$40,000 to \$50,000, every five years, for that amount of time. We should be getting 50 years of life out of these parking lots, which is where I'm going with this. So, with that said, if we don't have a large number of cracks, divots, holes, you've got to do a repaving. Then it sounds to me like it's a resurfacing job, which is the lesser of the two.

Mr. Moller: The sealcoating.

Mr. Dale: Yes.

Mr. Macheras: So, my question would be, if we did the sealcoat every three to five years, do we then have to do the striping for \$90,000?

Mr. Dale: We should be doing it every five years, regardless.

Mr. Macheras: We would do it again, possibly in another five years. How much would that cost?

Mr. Moller: \$15,000.



Mr. Showe: I will note that typically they won't even quote you for sealcoating, if they don't think that's a viable option. So, the fact that they quoted it, means that it's an option.

Ms. Yelvington: When was it paved last?

Mr. Moller: When it was built 30 years ago.

Mr. Dale: Again, which parking lot is this?

Mr. Moller: This is the golf course maintenance parking lot. Woodside Park is not an option, with all the root intrusions and cracks.

Mr. Showe: Correct.

Mr. Moller: We could probably get away with the sealcoat and then turn around in three to five years and do another sealcoat.

Mr. Dale: That's kind of what I'm thinking.

Mr. Moller: For golf maintenance. Yeah.

Mr. Dale: Because maintenance doesn't get the same amount of traffic that the other two parking lots get.

Mr. Showe: It doesn't.

Mr. Dale: I know what you're saying. We have heavy equipment.

Mr. Moller: Heavier equipment. Yeah. It doesn't have the volume, but it has heavier equipment. But it's held up for 30 years.

Mr. Showe: Yeah.

Mr. Dale: Like what Jason said, they quoted the sealcoat.

Mr. Showe: Yeah.

Mr. Dale: As long as they weren't adamantly saying, "*Hey, we need to do a repaving,*" I'd be inclined to reseal.

Mr. Macheras: I'm trying to think. I remember and it might just be for the higher quote, but in the breakdown, it was talking about how many times of whatever asphalt, but it was blank. I don't think it even gave a number, but if we go with the lower amount, that's not going to come into play. Correct?

Mr. Moller: Correct.

Mr. Macheras: Okay. Because when I read it, there was no number there, I don't think or at least I didn't see it was a blank spot. Then for the park, is it just the one quote?

Mr. Moller: Yes.

Mr. Macheras: That's for the whole shebang?

Mr. Moller: Yeah.

Ms. Yelvington: What prompted the need for the quote on the maintenance lot?

Mr. Moller: It was a Board suggestion.

Mr. Dale: We have to maintain our equipment and lots and things like the facilities and we haven't been doing that. That's why the golf parking lot was in such a state of disrepair. Had we just been doing some resealing every few years, we wouldn't have had a quarter million-dollar bill or something like that.

Mr. Rysztogi: How much are you talking here in yards?

Mr. Dale: For the maintenance area.

Mr. Rysztogi: Yes.

Mr. Moller: Yeah, the golf maintenance parking lot was about just shy of 50,000 square feet.

Mr. Rysztogi: 50,000? Alright.

Mr. Macheras: So, with what Rob said, what we did at the golf course and what we're probably going to look to do at the park, then we are doing it every five years or whatever we think is appropriate.

Mr. Dale: I was told we were talking about putting that on an annual schedule.

Mr. Showe: It should be scheduled regularly.

Mr. Dale: Or every five years.

Mr. Showe: Whatever the number is.

Mr. Dale: A quintessential schedule.

Mr. Macheras: Alright, well, I'll make a motion on sealcoating the golf maintenance building parking lot. I mean, we need to do that, correct?

Mr. Dale: Yes.

Mr. Showe: You can make a motion on both of them, if you'd like to.

Mr. Dale: What was the other one, again?

Mr. Moller: It was \$46,911.94 for Woodside Park.

Mr. Showe: Including the new striping.

Mr. Moller: The golf maintenance building parking lot would be \$12,500.

Mr. Rysztogi: What's the company?

Mr. Moller: Asphalt365. The same company that did the other sealcoating.

Mr. Dale: We had also discussed adding extra handicap parking spaces.

Mr. Moller: That was included.

On MOTION by Mr. Macheras seconded by Mr. Rysztogi with all in favor the Proposal with Asphalt365 for seal coating and line striping the maintenance building parking lot in the amount of \$12,500 and the milling, paving and line striping of Woodside Park in the amount of \$46,911.94 was approved.

Mr. Moller: Regarding CDD maintenance, we're kind of the walking wounded down there right now. Will's been out and probably will be out indefinitely after the accident. Ed had some health issues as well. He's been working via telephone and email helping us out. We were able to transfer a part-time employee from golf course maintenance over to District maintenance to help out. So right now, we have three employees in District maintenance.

Mr. Dale: How long have we had Ed out?

Mr. Moller: A couple of weeks. He should be back in another week or two, I would estimate.

Mr. Dale: Alright. We'll talk about that after the meeting.

Mr. Moller: Other than that, they're basically going through and doing everything that they're scheduled to do. They haven't really missed any maintenance or anything like that. So, your guys are keeping up on it. If Tom had an issue with something, Wes would throw an extra body at him to get something done. For golf maintenance, in our July aerification, we're scheduled to raise that cart path over by the 17<sup>th</sup> tee that we had talked about. So that will be done when the back nine is closed for aerification. Like I said, the aerification is scheduled for the week of July 8<sup>th</sup>. We're not doing anything to the greens other than deep verticutting, top dressing, things like that. The guys are going to be working on aerifying all of the fairways, assisting with the cart path project on 17 and just going around and repairing weak areas that they have a hard time getting to around greens. One area is on Hole 7, kind of like the front, right. There's like a little area that just gets beat up and it's void of grass. So, they're just going to cut some sod from the back of the range, just because it's not economical for the amount of sod that we need to fix these areas, to have a load trucked in and pay astronomical fees. So, they'll go to the back of the range, find some good turf back there, cut it out and fix that up. Then probably

with the next August aerification, they're going to be working on all of the transition areas from the cart path to the turf, where those areas get really chewed up and speed bumps and a lot of golfers spill their drinks. So, they will get all of those leveled out and fixed up.

Mr. Dale: When do you think you're going to have quotes for the projects that we discuss?

Mr. Moller: I'm hoping to have it by the July meeting. Actually, I just got an email from the architect for the drawings. I should be getting the drawings in a couple of days and then getting the finalized quotes from the contractor.

Mr. Dale: Yeah, because here's my concern, that meeting will be on the 25<sup>th</sup>.

Mr. Showe: The 17<sup>th</sup> is the workshop and then the 31<sup>st</sup> is the Board meeting.

Mr. Dale: Ah, okay.

Mr. Macheras: Because of the Fourth of July, it got moved up.

Mr. Showe: Yeah.

Ms. Yelvington: I won't be here at the meeting on the 17<sup>th</sup>.

Mr. Dale: But the voting meeting is the 31<sup>st</sup>.

Mr. Showe: Yes, the 31<sup>st</sup>.

Mr. Dale: Alright. I will be here.

Mr. Moller: I'll probably have it before then, but I should have it for that meeting.

Mr. Dale: That's exactly why I started asking, because I didn't think I was going to be at that next meeting. I was worried about even having a quorum for that meeting. Alright, good.

Mr. Macheras: So, we're meeting on the 17<sup>th</sup> and 31<sup>st</sup>.

Mr. Showe: Correct.

Ms. Yelvington: Are you here for the meeting on the 17<sup>th</sup> or are you out too?

Mr. Dale: I will be here for the 17<sup>th</sup> and the 31<sup>st</sup> meetings.

Mr. Macheras: I won't be here for the meeting on the 17<sup>th</sup>. I may be by phone, but I don't think that's going to help.

Mr. Showe: We'll double check with Jennifer.

Mr. Rysztogi: I'm always here.

Mr. Dale: That's what we love about you, Ron.

Mr. Macheras: You were here for the last meeting. You had the same shirt on.

Mr. Dale: What was that? It's a tough crowd here tonight, man. Yeah, let's check with Jen and see if she's going to be here.

Mr. Showe: Yeah, got it.

Mr. Macheras: I'm just curious. So, how would that work if we have three on the phone and two here?

Mr. Showe: Not at a workshop.

Mr. Dale: Well, that's going to be the more important one, because we're getting into the budget and we don't want to go into the August meeting where we're voting for the budget and then be like, *"So what does it say on Line 12?"*

Mr. Showe: Yeah.

Mr. Macheras: Can you get the quotes out to us?

Mr. Showe: Yeah. We can still prepare an agenda for that workshop. That way you guys can see all of the information we would have distributed at the workshop.

Mr. Dale: Right. Okay.

Mr. Moller: Alright. For golf operations, Dave just gave me some dates. Sassy Saturdays is on July 12<sup>th</sup>, August 16<sup>th</sup>, September 14<sup>th</sup> and October 18<sup>th</sup>. Couples golf is on July 19<sup>th</sup>. Dave and Phil's elite junior camp will be from July 14<sup>th</sup> through the 18<sup>th</sup>, Monday through Friday from 9:00 a.m. to 12:00 p.m. I don't have a headcount on that yet. Starting on July 1<sup>st</sup>, we'll have new driving range hours. Basically, we're going to just bump it back a little bit. It's going to close at 7:00 p.m. or 6:00 p.m. on Tuesdays, so Wes can do Wednesday morning maintenance on the range. We did increase the price of all the buckets by \$2. So, the small bucket went to \$7, medium to \$10 and large to \$12. We're definitely seeing an increase in our range activity with Duran's renovations going on right now. So, Wes has his work cut out for him, keeping grass on that range tee this summer.

Mr. Dale: That continues until what? September?

Mr. Moller: They should finish by then. I'll save restaurant for Jen. Regarding the financials, the gross revenue in May was \$232,704, compared to last May, where we were at \$231,935. It was pretty much the same. I think there was a 0.3% increase. Expenses were just shy of 9% higher this year compared to last year, i.e.. labor.

Mr. Dale: 9%.

Mr. Moller: 8.9%. Labor was the largest, is that what you're saying?

Mr. Moller: Pretty much, yeah.

Mr. Dale: Would you attribute that largely to the minimum wage increases?

Mr. Moller: Yeah. I mean, you gotta figure 95% of the golf staff are minimum wage employees.

Mr. Showe: That's going to be for the next several years, too.

Mr. Moller: We're going to \$14 next year and \$15 the year after.

Mr. Dale: I want to emphasize that.

Mr. Moller: Yeah. The days of paying golf employees \$8 an hour, are well in the past.

Mr. Dale: Just for the record, too, that's the thing I noticed when you look at the financials for the past five years. It's interesting because the revenues have pretty much, even though we've made all of these changes with season passes and all these kinds of things, the revenues have done nothing but do a vertical increase. That's the main thing that we have control over, those revenues. That's kind of the benchmark of the things that we're doing via season passes and those kinds of things. Is it working? Now the problem that we've had, is the expenses have gone up exponentially in that same time frame.

Mr. Macheras: Again, this is why I'm big on the percentages. So, just to piggyback on what Rob said, to me it would be a concern if revenues were flat and our expenses went up 9%. I know we break it down by line item. If you're telling me that it's all because of something we can't control, then even if it was most of that nine, that's a flag for me. I'm just saying. If I was running a business or running a store, if I told my District Manager that sales were flat and my expenses are up, he's not going to be happy. So, if it's labor and it's based on the increase of the hourly rate that we cannot control, then okay. If it's labor and we have people working maybe hours when sales don't warrant it, then I have a problem with that. So, I'm just throwing that out there. That's why to me, the percentages to me speak louder than numbers, because of the relationship. So, I'm assuming then that was down, correct?

Mr. Moller: Yes. That was just for the month of May. I know this May compared to last May was a little bit wetter. We didn't really have any major rain-outs or anything like that, but it was still cloudy weather. Storms rolling in later affected afternoon play. That's why our gross revenue was pretty much the same as last May. It should have been a little bit higher. I think we just had some more inclement weather days this May than last.

Mr. Macheras: Yeah. Again, don't get me wrong, every month is better than the previous month. That's not going to happen all the time.

Mr. Moller: Right.

Mr. Macheras: But as long as everything does that.

Mr. Dale: Right.

Mr. Macheras: That's the only thing I look at.

Ms. Webb: May is big factor, because the last two weeks of May is generally graduations.

Mr. Dale: Right.

Ms. Webb: So, most of the time on the golf course on Saturdays, you're not going to get the amount of people that normally come out, because they're going to graduations.

Mr. Macheras: But again, that reflects that on the flat revenue.

Mr. Dale: Right. In this scenario though, we're comparing apples to apples. We're comparing May of last year to May of this year.

Mr. Macheras: Right. So again, that's just something I hope that with our management staff, we would dig in. Because what I would want to see is, wait a second, food was up 5% and you need as much.

Mr. Dale: You're bringing up an excellent point.

Mr. Macheras: You gotta look at those line items. What hit us for that nine. If it's what you said or at least a majority of it is that we can't control that. I'm throwing out a number that's probably not even relevant. If we bank 500 hours of labor, let's say in the restaurant and last year it was 400 hours, why?

Mr. Dale: Right.

Mr. Macheras: So again, I think there's some room to just look at that and have an explanation.

Mr. Dale: Well, and here's where you're really hitting, because it feeds into our earlier conversation where we were talking about the budget and what we want to target for our price increase. That was the mistake we made in 2022, I think it was, where inflation was going rampant. Fertilizer costs had gone through the roof. We just had a number of expenses and it really impacted. We went from \$452,000. Even though our revenues were up, our net profit was down almost \$100,000, because we weren't keeping pace with inflation.

Mr. Macheras: Right, but that you can explain. We still only ordered (I'm throwing out a number that's not relative) 1,000 pounds of fertilizer, just like we did last year.

Mr. Dale: Right.

Mr. Macheras: But I can't control that. I'm just saying, that's worth a tweak or a look. You know what, to be honest, there could be something. I'm like, *"Yeah, that's on us. We have to fix that."*

Mr. Dale: Right.

Mr. Macheras: Oh no, it's prices, minimum wage. Okay and if there is something that was amiss, then we need to figure out why.

Mr. Dale: Well, and what you're doing is you're leading into my ask. When you are doing your pricing for next year, I don't want to just arbitrarily say, *"Oh well, you know, this is kind of the going rate or whatever."* We're not seeing an attendance problem. So, in the business world, you charge for your product what you feel it's worth, what the customer is willing to pay for it, those kinds of things. In our scenario, I think some of that principle applies. We also weigh that against the fact that we are a government agency and we're here to provide a service for the community, those kinds of things. But if we are not, then as Denise was talking about, if we're having a problem hitting our \$300,000 or whatever number it is, so that we need to keep our reserves going, that's why we're doing this in terms of pricing. So, where I'm going with it, is now we're just talking about a 9% labor cost increase along with other costs. What I want to do, is take a look at those costs that we really have no control over, gauge that in terms of what a percentage of the budget that is and determine, *"Geez, did we just get whacked with 5% inflation?"* If that's the case, maybe we do need to bump prices 5% or whatever number it is. Let's tie our increase to something. I'm not saying we have to jack it up to the max amount, but we do have to meet it. The problem that Boards for 25 years had, is they weren't producing enough income to cover the capital expenses that they were going to have, 15 to 20 years down the road.

Mr. Macheras: Only two things I would add to that is, if year to date we've been in line, then you know, be careful that an anomaly doesn't exist. You know what I'm saying?

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

Mr. Macheras: Then the other thing would be and I think we've done a good job as a Board and as our management staff, over the past couple years, is controlling those expenses.



Because as you mentioned in the past, it was like, *“Let's just do this and oh no, we gotta fix this too.”*

Mr. Dale: Right.

Mr. Macheras: That's evident by the reserves we have now of what the other years did.

Mr. Dale: Right.

Mr. Macheras: Let's make sure we're not reacting to just an anomaly that we haven't really dissected yet.

Mr. Dale: Right.

Mr. Macheras: I don't think this and controlling expenses go hand in hand. I think the Board has done a good job at making sure we did both. If we increase one and decrease the other, then it's not going to happen every month. There's no business that's going to do that. But don't take the emphasis off of controlling those expenses too.

Mr. Dale: The red flag for me was I tied it to what you were saying and when we were talking labor costs and then we're saying the bulk of that is minimum wage increases.

Mr. Macheras: Right. I tell you one thing that surprised me. I did not have any idea. When we travel and see relatives in North Carolina, they're still paying \$89 an hour. I did not know that. I thought that was a federal thing going up to \$15. It's not, because I was only making \$850. So, some states are still paying that.

Mr. Dale: But they are talking about a \$15 federal minimum wage.

Mr. Macheras: I guess I just thought that was, but it's not. That surprised me.

Mr. Dale: Yeah, we voted well. People in Florida voted for it.

Mr. Macheras: Right, right, right.

Mr. Dale: So yeah, that's going to be important. Let's, do a little number crunching over the next few weeks.

Mr. Moller: Okay.

Mr. Macheras: I think if you just go line item by line item on the two budgets, something is going to pop out.

Mr. Dale: Right.

Ms. Yelvington: I have a question on the rates. If we can't price ourselves out of the market, like if \$87 is our top rate and there's not really the ability to go above that, can the other rates be adjusted or you have to adjust all of the rates.

Mr. Macheras: Like after 4:00 p.m.

Ms. Yelvington: Yeah, could you tweak the rates at certain times?

Mr. Moller: I adjusted those last year to make them more in line with other golf courses. So, you do get a little bit of a break playing on a Thursday morning compared to a Saturday morning and you get a little bit more of a break playing on an afternoon later and later and later. So, I think my percentages with those are fine. I use my peak rate to kind of balance out all of the other ones.

Ms. Yelvington: I see.

Mr. Moller: I think the \$92 to \$93 peak afternoon rate, is kind of where we want to be. Probably anywhere from \$90 to \$93.

Mr. Macheras: You know, one thing you said, just like restaurants, that's why they got specials on Mondays and Wednesdays, because those are slow days. I read a lot of social media stuff on golf courses. People complain all the time about paying \$150 to \$200 in Orlando, because it's Orlando and they're just horrible. So again, this golf course probably over there, would probably be \$150 to \$200.

Mr. Moller: I got a text today from a golf course asking what we charge for our domestic drafts, because they were a lot more expensive than ours.

Mr. Macheras: Oh, is that right?

Mr. Moller: I went, *"Well, the price that they told you is our happy hour price."* It's not like that all day long.

Mr. Rysztogi: Percentagewise on the CDD rate, let's say over the past five years, has that always been the same percentage?

Mr. Moller: Yeah. 30% weekday and 40% weekend.

Mr. Rysztogi: So, you've never made any big changes either way.

Mr. Moller: No.

Mr. Dale: Actually no, we did make a huge change.

Mr. Macheras: When we changed some of the memberships, we gave a bigger discount on the weekend.

Mr. Dale: Ron brings up a good point. Let me share where that came from. I think Jason and I were the only two people that were here when that happened. It was back when we had season passes and the manager then, the manager now, told us, *"Oh no, we'll make more money*

*with the rack rate,"* but we were trying to wean ourselves off of the season passes. So, the agreement was made with the Board Members then that we're apprehensive about getting rid of the season passes. Especially limiting the Friday one like we did. I know it's backwards, but what was happening, is some of the season pass holders were giving up. They had passes for the whole week.

Mr. Showe: Yeah.

Mr. Dale: So, we did away with that for Friday, Saturday, Sunday, which is why residents get the larger discount on the weekend to compensate for that. Then we beefed up also the CDD discount, as it used to be 20% prior to that.

Mr. Showe: Yeah. It was 20% or 25%.

Mr. Dale: Yeah, 20%. Somewhere in that ballpark. But now it's 30 and 40% on the weekend.

Mr. Rysztogi: See, I'm getting comments made to me like the CDD people want a better discount.

Mr. Dale: Everybody wants a huge discount now.

Mr. Rysztogi: I just wanted to know, over a period of time, have we fluctuated that CDD discount?

Mr. Dale: Oh yeah. It's probably double what it used to be. It's better.

Mr. Macheras: To be honest with you, I don't golf as much, but I can't play anywhere else on a golf course as good as this, in our county, for what I would pay here. I won't mention any names, but even courses that are closer by, I'll be honest with you, I'm not paying \$80, because I'm not going to pay less than what I shoot.

Mr. Dale: We are probably less than the municipal courses.

Mr. Rysztogi: Okay.

Mr. Showe: Yeah. So, I went back just looking at 2022. The CDD discount was 25% off of the public rate.

Mr. Dale: Right. Now on weekends we're at 40%.

Mr. Rysztogi: Alright. I got it answered.

Mr. Showe: In Fiscal Year 2023, we changed it from 20% to 30% to 40%.

Mr. Rysztogi: The curve is getting better.

Mr. Showe: Correct.

Mr. Rysztogi: Okay. I didn't know the answer to that.

Mr. Dale: Yup. But again, I want to emphasize, any weekday after 4:00 p.m. in the Summer, a CDD resident can play golf for \$17. That's what they pay. We can't stay in business if we go much below that.

Ms. Webb: Does that include a golf cart.

Mr. Dale: It includes a golf cart.

Ms. Yelvington: That's wild.

Mr. Moller: It's Florida Summer golf. It's like an empty table in a restaurant. If no one's sitting there, you're not making any money, at 4:00 p.m. when it's 98 degrees.

Ms. Yelvington: 2:00 p.m. seems like it would be terrible to play. 4:00 p.m. seems less terrible, but I'm not a golfer.

Mr. Moller: But you're running out of daylight.

Ms. Webb: It's harder to see the ball at dusk.

Mr. Dale: That's because we're getting older honey.

Ms. Webb: They go in the lakes and the woods when I hit them. I never find my ball.

Mr. Dale: Okay. What else do you have?

Mr. Moller: Let me see, where was I? Golf's net profit in May was \$31,005.98. I have a sheet where I have the last five or six years of May. The average net profit in May is \$20,000, which is \$11,000 better than the average May. Food and beverage gross revenue was \$83,800, versus \$81,246 last May, for an increase of a little over 3%. Expenses this year were \$37,000 versus \$39,000 last May, for a decrease of 6.8%. The cost of goods was a little bit higher. Well, actually quite a bit higher than last May. Labor costs were very, very good, 36%. The net profit for the restaurant was \$800, which for May is good for the restaurant. So that makes May four months in a row of turning a profit. The golf and restaurant together had a total net profit in May of \$32,320. Year to date, we're at \$392,328 net profit, which if you adjust for the inventory adjustment last year, we're 8% better in profit taking.

Mr. Macheras: Let me ask you two questions. Kudos to Jen and her staff. So, did I hear you say and if so, this is the perfect world, revenue was up and expenses were down for May, which is what you want? The other thing that's confusing to me. Going back to where something was flat and expenses were up, but yet golf made a lot of money. So, do you know what I'm

saying? I'm missing something. You said revenues were flat last May, but expenses were up 9%, but you told me we made a profit.

Mr. Moller: Well, we still made a nice \$30,000 profit. Last May, I think we were \$45,000. So, we made like \$15,000 more last May than this May.

Mr. Macheras: So, we still made a profit. Just not quite as much.

Mr. Moller: As last year.

Mr. Dale: But our overall revenues were higher.

Mr. Macheras: Not by much though.

Mr. Dale: Not by much.

Mr. Macheras: So, I'm okay with that. Okay, that makes sense then. We still made a profit, but not as much. Got it.

Mr. Dale: But as I recall, last May was not our best May ever.

Mr. Moller: Yes.

Mr. Macheras: That's always hard to compete with.

Mr. Dale: That's hard to compete.

Mr. Moller: Yeah. Last May, golf net profit was \$47,000.

Mr. Dale: We had an exceptional May last year.

Mr. Moller: That kind of skews the \$20,000 number, because the year before that, it was \$7,900 here and the year before that, it was \$6,100.

Mr. Dale: But I do want to emphasize again though, it was our best May ever and our gross revenues were still higher.

Mr. Macheras: Right. That makes it again, a perfect world with revenue up and expenses down.

Mr. Dale: Right.

Mr. Macheras: But you still make a profit. I didn't do it in my head, but it doesn't sound like profits were down 9% from last year. But again, that's just something to dig into, to figure out why and you keep trucking on.

Mr. Moller: So far this June, we're doing well. Golf round revenue as of yesterday, was sitting at \$133,000. Last year at this time, we were at \$116,000. So, golf's up by \$17,000 over last June. Last June, we finished at \$141,000 and we're already at \$133,000. The restaurant is pretty much staying the same. We're at \$59,000. I think last year they were at \$60,000, so we're

running \$1,000 under last year. I think restaurant will pretty much have the same June as they did last year. Other than that, we did the paving, so that's all I got.

Mr. Rysztogi: You hadn't had a chance yet to discuss the quote on the deck.

Mr. Dale: Well, that's what we were talking about earlier.

Mr. Moller: Yeah. I'm hoping to have those numbers for the July meeting.

Mr. Rysztogi: Okay.

Mr. Moller: I did a walkthrough again with the contractor just to make sure everyone was in agreement. We had the architect there, so he can do all of the architectural drawings. I know in the one meeting; we had spoken about maybe doing the simulator first and then finishing the patio. There's going to be less hoops that jump through with permitting and inspections with the patio, than there will be for the simulator. So, if we wanted to do something first, it would make more sense to do the patio first, because it would get done quicker. I still think we just do it all together. This way they don't have mobilization fees and all of their crews are there doing both projects at the same time.

Ms. Yelvington: As I thought about it, I have a concern about the entire patio project, which is that kitchen is tiny. I don't see how that kitchen could do what it needs to do to serve that many more people.

Mr. Moller: With our current menu and diversity of our menu, you are correct. Jen and I have already had conversations of reducing some of the things on our menu.

Mr. Dale: When was the last time you went over to Long Doggers?

Ms. Yelvington: Do I go there?

Mr. Dale: Yeah. Go sometime and sit at their bar area, have whatever with Paul, take a look at their kitchen. Then take a look at our kitchen. I'm not saying it's exactly the same size, but the galley nature of it, in terms of square footage, is fairly similar. The argument could be made that maybe we need an extra fryer, maybe we need an extra grill, those kinds of things. But square footage-wise, the galley nature of that kitchen, is not that much different than Long Doggers.

Mr. Moller: Some of the things that we talked about too, was to try to split the menu to where we're not fry heavy or we're not grill heavy or we're not cold heavy. This way, one section of the line doesn't get backed up or overloaded. So, if we have the same amount of grill, same amount of fry, same amount of cold, this way it can be better dispersed through the ordering, so

ticket times get quicker and we don't need as much space. I think what's backing up the kitchen a lot, is you get too many burgers at once or too many fried orders at once. You only have four baskets.

Mr. Dale: And then they're stumbling over themselves.

Mr. Moller: Yeah, gotcha.

Mr. Macheras: So, so let me ask, as I piggyback on what you said, so with the patio and to be honest with you and I think I was on the phone during that meeting, what is the end game? Is it to build additional activities or just hope that if they build it, they will come? The simulator, I understand that, but building a bigger area, eating-wise, what is occurring now. Piggybacking on what you said, I would expect that to just pop.

Mr. Rysztogi: We had no entertainment space. Visual sight for the guests for the entertainment, in my mind, that was one of the key things that I'm in favor of, having a way of sitting down, watching and hearing the entertainment, as opposed to squeezing somebody in a corner next to a door.

Mr. Macheras: Right?

Mr. Rysztogi: So, I want to know, what is our expectation?

Ms. Webb: One of our thoughts too, was the sun is so blinding at times.

Mr. Macheras: I remember that.

Ms. Webb: So, if we go out a bit, we can put the drop down, so you'll have that more covered area without losing all of that.

Ms. Yelvington: It was also for small events too.

Mr. Moller: Right. My biggest thing is we have the White Cap in November, which is a high-end golf tournament. They have to rent a tent just so we can accommodate them. They want to be here for the golf course, for the people, for everything, but we just don't have the room to house them.

Mr. Macheras: That's why I just want to double check. We've got that thought process. Once it's here, here's what we've got planned.

Ms. Yelvington: But I guess what I'm wondering is, we have this inefficient kitchen, from what I recall in our previous meetings, where at one point I think Jamie even said it's a snack bar set up, trying to be a restaurant. It seems to me like if we have to serve that many more people, that kitchen setup is going to be a huge challenge.

Ms. Webb: What you don't realize though, is that we've had that many more people out there and we did fine. We had added tables for *She Sings*. We've added six other tables in the Fall. You might not have been there that night, but we had an extra-long table out here. We had two other big tables over there. So, we had extra tables out there.

Mr. Dale: Not just then, but I'm talking about when we do tournaments and stuff, how many people do we have at these tournaments? We'll have a full restaurant and we'll have a big tent set up and we're serving people too.

Ms. Webb: Way more.

Mr. Rysztogi: A lot of people come just for drinks.

Ms. Webb: A lot of people do come for drinks.

Mr. Moller: A lot of the golf tournaments, things like that, are buffet style. So, it's not putting a large burden on the line.

Ms. Webb: Now when you have events, we have it really full in here, but when you're down chef in the kitchen and things like that, yes, you're going to get challenges.

Mr. Macheras: I understand what you're saying, but to counteract that, do you have any anxiety, like, "*Oh, no, we're going to build this big area and I'm not ready*" or have we had any issues? I know you go a lot. Has the wait time taken too long. Are there any snafus going on now that would reflect the question that she had?

Ms. Webb: Well, I can tell you and Jen can tell you, there are times that I have not been there with big events, but the ones that I plan, that I have been too, like 90 people from Patrick Air Force Base and then *Music On The Patio*, when it was full, we had no problem. But I was there to make sure stuff kept going. I would look at the burgers and say, "*Okay, we got to get more burgers.*" They didn't want burgers, so we had to give them menus. They did order off of it. They weren't opposed to it. So, we did have things come up as long as someone's there.

Mr. Dale: So, if I hear what you're saying, you're saying the challenge is more a staffing and leadership type of issue.

Ms. Worshel: You have to have the right staffing.

Mr. Dale: Right.

Ms. Worshel: I literally just hired three more servers and a full-time cook, because it is very hard to find cooks.

Ms. Yelvington: You found one?



Ms. Webb: They were trying for three months.

Ms. Worshel: We had to hire three servers, because we had a server walk out on us in the middle of a shift. There have been staffing issues. It's not that easy in a restaurant to find that.

Mr. Macheras: And I'm just going to piggyback. That's not us. You don't drive anywhere. You don't see anything on social media where help is wanted. It's just the nature that we've been in the past three or four years. So, hats off.

Mr. Dale: We have been at Ford's Garage; the new restaurant and we couldn't figure out what was going on. The entire kitchen staff had walked out.

Ms. Webb: They only had a very small section of the restaurant open, because the manager was back there cooking.

Ms. Yelvington: Yikes.

Mr. Dale: So, you are correct. They have those challenges everywhere.

Ms. Yelvington: What I'm trying to get at, is I'm in favor of this concept and I think it could be very good for us. I feel like it's an opportunity for our golf course and restaurant, now that Turtle Creek and Twisted Birch are gone. I feel like there's room for us to really grow and become more well known and capitalize on the space that we have. My point in bringing this up, is that in your planning with the architect, I don't know if there's something in the kitchen that could make that space more efficient for your staff to be able to get around each other. Maybe they can price out doing something to make it a more efficient kitchen.

Mr. Moller: I wouldn't mind doing that in phases. I know we had some stipulations with square footage and things like that, if I'm not mistaken. But we can go ahead and redo the kitchen, make it bigger, make it more efficient. I don't know if that's doing the wrong thing first. I mean, we have a big kitchen, but same amount of tables. So, if we build this patio and we see increased demand, now we're like, *"Okay, let's make this kitchen bigger."*

Ms. Worshel: I think the menu change will help at first.

Mr. Moller: The menu change will be huge.

Ms. Webb: I think Jen, we make sure one of us are in the house when there are big situations like that. Even the night when I had 90 people inside, it was crowded inside, it was crowded outside. It took me just to make sure everybody had drinks. The girls did great and the back of the house did really great. But it just takes somebody extra to be there, to make sure that

there's somebody paying attention to that, not so much waiting on tables and being servers or being cooks. This is someone making sure it's all flowing.

Mr. Macheras: Right. My family was in the restaurant business. I chose not to. What Denise said, is as we look at changing the menu based on efficiency in the back, I'm also guessing with this new system or the old system, we can tell what's selling and what's not. So, there's some of that that's going to be not just making it easier, but we're not going to get rid of something that's a great item.

Mr. Dale: Funny you say that, because Jim just had a big meeting yesterday, talking about those exact same things.

Mr. Moller: Someone gave me advice to use ChatGPT. So, I uploaded the menu, asked for a more efficient menu and started pulling things off, just because of prep time and food costs. One was, *Who's Your Daddy*, which is a huge seller. But it's the only thing on our item that uses pork tenderloin. So, I asked ChatGPT to give me two other dishes that uses pork tenderloins. Now we're using this and now we can do a pork bowl.

Ms. Webb: It's so amazing. I got a new one to show you. I just learned it today. It's not ChatGPT, it's something else. I was playing with it. If you wanted to, you could upload all of the things that we bought the last year in food from the distributors and say, *"Analyze these and give me a weekly purchase outline of what I should be purchasing from what we bought every month."*

Mr. Moller: It did it for me. Just giving me the menu and revenues.

Ms. Webb: It will analyze every single thing. You can upload 12 to 15 documents and it will do it. Now you do have to go back and just check it, because I did find a couple of errors.

Mr. Showe: It requires some detail work.

Ms. Webb: Yeah, but it gives you the overall general concept. I'm just amazed, because it's taken an hour and a half of putting parent surveys together to 20 minutes, once I get them all scanned in and loaded up.

Mr. Rysztogi: I think the day's going to come when we're going to have a Hook & Eagle sign on Murrell Road. I think that's going to make a big difference in enough people knowing about the restaurant and it's going to increase our traffic.

Ms. Webb: People know about the restaurant, because I had a lady today send me an email saying, *"Are you in charge of the Hook & Eagle?"* I told her that I'm in charge of the

marketing. She asked if she could put a Back-to-School collection box there, because everybody seems to know your area, Mike. We did it last year.

Mr. Rysztogi: I still think we have that open to the public issue. A little bit of that still.

Ms. Webb: There are still some of that, yes, but it's getting better.

Mr. Dale: I expect a lot of that to be resolved in August when they do the county code update.

Mr. Rysztogi: Because I hear people say, "*Oh, isn't that private?*" I still can't get past that.

Mr. Dale: I do just want to touch briefly, because we kind of naturally phased into the restaurant portion of this. But having Jen, our Restaurant Manager here this evening, is very much appreciated. I know she and Jim, along with Michelle, had a big meeting yesterday.

Ms. Webb: We're meeting tomorrow morning.

Mr. Dale: Okay, but you also had a big one yesterday, where you guys were addressing a lot of these things. As with any other restaurant right now, especially in the Summer, when staffing is an issue, we are experiencing growing pains, as Denise just pointed out. We have a huge opportunity, as one of the very popular local restaurants, Twisted Birch, just closed. Well, we're pretty much the big game in town there, that could capture a lot of that business. I think Jen recognizes that and I appreciate it. I know we've also, at the same time, over the past few weeks, as she mentioned, it's next to impossible getting chefs or cooks. We've been running ads for how long? Six months. So, the thing I ask of the community or anybody that's reading this, show us some patience, when we run into roadblocks with the cooking and things like that. It's getting better. She is doing everything that she possibly can right now, to attract people from that perspective. She's also going to share with us other staffing things and the menu things that she's doing. But we're experiencing growing pains. In spite of all of that, we are still in the black this year on a golf course that has no advertising, in terms of road signage and things like that. There is no visibility that way.

Mr. Showe: No monumentation.

Mr. Dale: No monumentation.

Ms. Webb: That sounds a lot better.

Mr. Dale: Jim, how much do other golf course restaurants generally profit in the course of a year?

Mr. Moller: They do not.

Mr. Dale: What is the industry standard across the board? What do they lose on an annual basis?

Mr. Moller: Well, we're kind of a different animal. Most golf courses are just open, while the golf course is open. Even those lose probably \$10,000 a year.

Mr. Dale: I've heard as much as \$100,000 a year or something like that.

Mr. Moller: I had a buddy who was at a private country club in Orlando and for their food and beverage, they just budget to lose \$100,000 a year.

Mr. Dale: Wow.

Mr. Moller: But it was an amenity to the members, things like that.

Mr. Dale: That's the thing that I want to focus on, because this is the flip side of it. The reviews that we get now and the thing that's the constant theme on the positive reviews that I see is, *"Oh man, the course is in great shape. I love golfing there."* Then the icing on the cake is, *"We got to spend this great time with the great staff at the Hook & Eagle. The restaurant is clean."* I challenge any Board Member that has an iPhone, to get the App *Life's Kitchen* and take a look at some of the popular restaurants around Viera and the health grades of those restaurants. What I will tell you, is Jen got a surprise visit, about two months ago. Completely out of the blue. We seem to get these a lot, because for some reason people like calling about the Hook & Eagle. We were slammed. It was during a busy time of day.

Mr. Moller: It was lunch.

Mr. Dale: Lunchtime. She still got an A rating, for the kitchen that she runs. To get that at a time like that, when everything is going haywire and then all of a sudden you have the Health Inspector show up and get an A rating, is phenomenal. That means she and her staff are doing the right things. We just got a few speed bumps that we got to get over right now and that's where I'm going to segue to you, Jen.

Mr. Macheras: Let me make two quick comments.

Mr. Dale: Sure.

Mr. Macheras: If anybody else besides me gets the newspaper, look how many places have closed in Brevard County. My family is Greek and they have a restaurant. It is a tough business.

Mr. Dale: Nikki's just closed.

Mr. Macheras: Yeah, I know. On the flip side, I know we heard a lot of comments when the Board changed, regarding the restaurant, but we're here to serve the community. We're here to serve 4,000 homes. I don't know if there's another golf course in the county that has what we have. The ones that I go to, I don't go there to eat.

Mr. Dale: Right.

Mr. Macheras: I'm there and I might see people there that had just finished having lunch. Duran has a very nice restaurant and they do a lot of events, but what we do and as far as entertainment and a fun place to go, I think everybody here has done a great job in melting those two together. Where you can golf and a place that you can just go to. You don't have to go there to eat. People go there, because of what we have and I think that's extraordinary. I don't know if anybody else in the county does that, to tell you the truth.

Mr. Dale: It's kind of like a Rec Center.

Mr. Macheras: I didn't mean to steal your thunder.

Ms. Worshel: No not at all. I don't talk much.

Mr. Dale: We just want to hear what you have to say, Jen and if there are things that you need of the Board or the community, let us know. Here's your time.

Ms. Worshel: So, we've had some issues there with obviously ticket times, stuff like that. We have a mandatory meeting on Monday with the entire staff, to get on the same page, front and back of the house. Like I said, there have been some issues. So, we made an event menu, so when we are busy and we know that we cannot get to people like we want to with the big menu, we're going to be handing that out. So, ticket times aren't long, people aren't going to be complaining and we won't have a lot of issues. Also, there is a brunch menu on Sundays. A lot of people are complaining about our ticket times. We had two menus: a brunch menu and a full menu. It's way too much at once. So, I made one menu with everything on it and that is the only menu that's going to be served all day long.

Mr. Moller: On Sundays.

Mr. Macheras: I've got a buddy that has a restaurant out of state. He's done the same thing on Sunday. He's gone to a brunch menu.

Ms. Worshel: Yeah.

Mr. Macheras: Because that's a big thing.

Ms. Worshel: Yeah.

Mr. Macheras: So, I think that's a great idea.

Ms. Webb: Yeah, to stop the back and forth.

Ms. Worshel: We also have a league menu.

Mr. Macheras: That's really good. As a resident, that's what I look at. If there is something that's awry, there's a bump in the road, we all have bumps. I don't judge you by that, what you are doing because of that. This is exceptional. This is what we're doing.

Mr. Dale: We could do a variation on that.

Mr. Macheras: A lot of restaurants weren't able to do that this year. They had to close. So, hats off to you. What do we need to fix or make better? You're doing that. That's what I look at, the reaction.

Mr. Dale: Are we dropping the desserts?

Mr. Moller: Just on those special occasions where we have a big group outside, just to kind of help the kitchen get through that.

Mr. Dale: Okay.

Ms. Worshel: Can I ask a question?

Mr. Dale: This is your time.

Ms. Worshel: Are we closing early on the Fourth of July?

Mr. Moller: Yes, we're closing early on the Fourth of July.

Mr. Dale: For the record, what are the hours?

Mr. Moller: We're closing at 6:00 p.m., on the Fourth of July. There will be no karaoke.

Ms. Webb: This is what I hate about doing this stuff.

Mr. Dale: Well, it happens once every seven years, so.

Ms. Webb: I know. I'm just saying. Once they go somewhere else, they sometimes say, "*Oh, this is nice. We'll just stay here and then it's going to change us,*" but we'll see.

Ms. Yelvington: I think it will be fine.

Ms. Webb: We lost a couple people because they can't sing three times.

Mr. Macheras: A 300-batting average in baseball, is considered good.

Mr. Dale: Exactly.

Ms. Webb: We have gained new people, because of people that left.

Mr. Moller: Yeah. They will come and go.

Mr. Dale: I will say, I think our staff has been a little stretched here lately.

Ms. Webb: Oh yeah.

Mr. Dale: They have been a little stressed, because of how hard they're working and having the night to be with family and enjoy themselves, I think will be appreciated.

Mr. Macheras: Advertising-wise as far as that.

Ms. Webb: I just got told. I haven't been able to put anything in.

Mr. Macheras: Alright. We need a week to get that word out.

Mr. Dale: Yeah, we'll get that word out.

Ms. Webb: I'll make sure. I think they just put out a big flyer about a week ago.

Mr. Dale: I appreciate you making the executive call there, Jen. You're doing the right thing for the staff. So, Jen, do you have any other issues? I know that there were other things that you're working out with select groups and stuff like that, where we have to make sure everybody behaves well and interacts with our staff well. I do, just for the record, want to remind any residents that might be reading this, that this Board does have a harassment policy. I'm not talking about being upset about how your hamburger is made or anything like that, but we have had two or three instances where in the past, a few residents got exceptionally ugly with employees. In one scenario, they threatened the employee's job, which is unacceptable. Therefore, we had to develop an employee harassment policy for our customers. Just so that is there. We love our customers. We love our residents. I appreciate them, but we all have to behave well.

Mr. Macheras: Absolutely.

Mr. Dale: Especially with regard to our staff, because they're people too and they need to be treated right. I'm going to let you talk about this, but I was very happy with our trivia this week. I heard that it was well attended. So, I want you to talk about some of the people that were there and everything when it's your time. Thank you, Jen. Is there anything else that you need from the Board?

Ms. Worshel: No, I think I covered everything. Like I said, I need a little bit of time to fix everything.

Mr. Dale: Well, we appreciate you. We know you're working through those daily struggles and we'll get through it together. If you need anything, come talk to us. Talk to Jim.

Ms. Worshel: I do all the time.

Mr. Dale: Both of you come talk to us. We want to be there to support you.

Mr. Moller: That's the one thing I love about just the team that we have, between David and myself and Jen and Lacey and Wes and Ed and all the guys. If someone needs something, everyone is quick to jump in.

Mr. Macheras: And Michelle.

Mr. Moller: You're not onsite. I'll build you an office.

Ms. Webb: Do it.

Mr. Dale: Actually, I thought that's what that shed inside the fence area is for.

Mr. Moller: It's a she shed.

Mr. Dale: Didn't you put a desk out there?

Mr. Moller: You're a little warm, but it will be alright.

Ms. Yelvington: What is that shed for?

Ms. Worshel: We're storing all of our paper goods, everything that we don't have room for. It helps out a lot.

Mr. Dale: Again, just for the record, if you would please compliment Pete on what a wonderful job he did. That was our maintenance guy that built and put all of that together. He had some skills. The other thing that it serves to do is...

Mr. Moller: It stores the outside cooling units for the walk-ins.

Mr. Dale: Some expensive property.

Mr. Moller: It fences them in.

Mr. Macheras: Gotcha.

Mr. Dale: I wasn't super-hot about the idea, as vandals could come along at any time and decide that they need some copper.

Mr. Macheras: I think what you just said, as far as leadership, that door swings both ways, that says a lot to me that they can go see Jim or Dave. You have a lot of experienced people and that's what I look at. You got people that have been here a long time. You're always going to have turnover. I don't care what it is, it's not going to change, but the core has stayed and that means a lot, as far as continuing to work well. Like you said, there are times when I'll go somewhere and they're closed and I'll go somewhere else. But if I really like that place, I'm going back. If that place is really good, then I'm going to go there too. But that says a lot that the staff feels that they can work together, because again, most of these ideas are from the people that are in the trenches.



Mr. Dale: Well, the thing I say a lot, she knows I love Texas Roadhouse. I would eat there very often, but sometimes Texas Roadhouse has a 45-minute wait.

Mr. Macheras: I know.

Mr. Dale: When it has a 45-minute wait, I don't want to eat at Texas Roadhouse.

Mr. Moller: Things happen. I've gotten really good steaks at Texas Roadhouse.

Ms. Webb: They have really loud music.

Mr. Dale: Oh yeah. I can't stand when they play the line dancing music super loud.

Ms. Webb: When we were getting ready to leave, the music went up and we're like, "*Oh good, we're out of here.*"

Mr. Dale: Our timing was good tonight. Alright. Thank you.

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

Mr. Showe: Just a reminder again, July 1, if you haven't got your Form 1s in. Also, I start vacation tomorrow and I'll be out through July 14<sup>th</sup>.

Mr. Dale: Could you just address the ethics portion again?

Mr. Showe: So, the ethics portion is what you would have done last year. That clock resets on January 1<sup>st</sup>, so you'll have to do another four hours of that ethics training at some point, throughout this calendar year.

Mr. Dale: I would heavily stress to my fellow elected Board Members, do not miss that January 1<sup>st</sup> date. They start finding you.

Mr. Showe: They actually start fining on September 1<sup>st</sup>. On July 1<sup>st</sup>, all of our Recording Secretaries will start going in the system and seeing who has completed their form. If you haven't completed it, we'll gently remind you. We don't want anybody to get fined.

Ms. Yelvington: I think I renewed. But you're saying I have to not only renew, but I also have to do ethics again before the end of the year.

Mr. Showe: Yeah. The ethics that you did in 2024, is what you're filling out on your Form 1 now. It's like you're doing your taxes. It's back at you. So, you do have to do the four hours' worth of ethics training in 2025, so when you complete the form next year.

Mr. Dale: But the ethics that we did, you sent us that YouTube link. That was sufficient.

Mr. Showe: You have to do it again.

Mr. Dale: All we have to do is watch that video again.

Mr. Showe: Sure.

Mr. Macheras: That was my question.

Ms. Yelvington: It was a terrible video.

Mr. Showe: They might not be great, but they're free. There are other organizations that are charging \$200 to \$300 for you to take their probably more entertaining class. So, it's really your option.

Mr. Rysztogi: But they have no way of knowing if you take the class.

Mr. Showe: At this stage, they're not requiring you to provide any proof.

Mr. Dale: Of course. We would be completely honest.

Ms. Yelvington: I have to do so many ethics classes for the CPA license. Ethics are ethics are ethics. We have to be ethical everywhere.

Mr. Showe: These are very specific to the Florida Sunshine, government bribes, that kind of thing.

Mr. Dale: You can't bribe us with French fries, Jen. We're government officials.

Mr. Macheras: So, Jason, those videos that we got, we could redo those?

Mr. Showe: You can redo those.

Mr. Macheras: Thank you.

Mr. Showe: You have until the end of the year. We'll get a little more aggressive about the reminder towards the end of the year. At this stage it's still self-certification. There's no form to fill out or certificate you received.

Mr. Dale: Actually, we need to count our blessings, if you look at what everybody else has to do, all of the other elected officials.

Mr. Showe: They moved to a more aggressive Form 6, which is far more intense than the Form 1 right now.

Mr. Dale: Right. They want to know where every penny you have is.

Mr. Showe: So, that's all I have.

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

Ms. Webb: Here's a summary for the events that have been going on and an outline of how much we've made and how much we paid to have them there. It will show you the non-profitable one.

Mr. Macheras: Which night? Salsa?

Ms. Webb: That's the top one. But I will say from 6:00 p.m. to 7:00 p.m., we were going to be closing at 6:00 p.m. before, but from 6:00 p.m. to 7:00 p.m., is the biggest chunk of when people are coming and buying stuff and from 7:00 p.m. to 8:00 p.m., there's still pretty good traffic. It's not one of our big ones, but it was a Tuesday night.

Mr. Dale: You said it was not profitable, but it looks like it's just not as profitable.

Ms. Webb: It is not as profitable.

Mr. Dale: But it is profitable.

Ms. Webb: Yes, it's profitable. It's not as big as the other ones that we do. We just started Trivia Night. It's our third one. Everybody likes them. I will tell you; I walked in on Tuesday to drop off some stuff and a group of Viera East golf residents that would not step foot in the Hook & Eagle, were playing trivia.

Ms. Yelvington: Wow.

Ms. Webb: So, I was very impressed.

Mr. Dale: That makes me very happy.

Ms. Webb: He's fun and I think they all enjoy him. It was a busy night for that.

Mr. Macheras: During Trivia Night, do we close at 9:00 p.m.?

Ms. Webb: We close at 7:00 p.m. or 8:00 p.m. So, basically the way we've had Tuesday, we close at 6:00 p.m., unless there's an event. We make sure the kitchen's down by 8:00 p.m. He's out of there by 7:30 p.m.

M. Macheras: Okay.

Ms. Webb: He's not a lingering person. They have to close by 8:00 p.m. on Tuesday. He's good and it's a quick in and out. Salsa Night goes from 6:30 p.m. to 9:30 p.m., but the kitchen staff is done by 8:00 p.m. probably 7:30 p.m., by the time they do all of their stuff. So that's why mostly what you see after 8:00 p.m. is more drinks.

Mr. Macheras: Right.

Ms. Webb: Cocktails. Because the kitchen is closed by 8:00 p.m.. They do make an announcement that the kitchen is closed.

Ms. Webb: Then we went May and part of June for karaoke. As you can see, we have some down days, but out of the \$14,382 that we've made, it cost us \$2,800. So, I think that's good revenue.

Mr. Dale: Did we gross \$14,382?

Mr. Macheras: It has to be gross.

Mr. Moller: Yeah, no expenses are included. That's our sales.

Ms. Worshel: Its sales.

Ms. Webb: Then our costs for them to do that was \$300.

Mr. Dale: Right.

Ms. Webb: For *Music On The Patio*, I broke down each one that was singing and what they made. Some of them are bigger than others. My entertainment cost for those singers was \$1,475 and then we added \$10,900.

Mr. Dale: Very good.

Mr. Rysztogi: Even I can understand it.

Mr. Dale: That's interesting seeing the karaoke up against *Music On The Patio* and the fact that karaoke produces a third larger number than *Music On The Patio*.

Ms. Webb: Yeah. From 7:00 p.m. to 10:00 p.m., everybody has liked that. The sun is still hot at 7:00 p.m., but you're not sitting there sweating for two hours. By 7:30 p.m., the sun is down, it's calmer and tolerable. By 9:00 p.m. to 9:30 p.m., people are leaving, so they're not really staying until 10:00 p.m. I kind of expected that to happen, because they're used to going at 9:00 p.m. Some of them would linger until 9:30 p.m., even after music, for half an hour and now they're leaving by 9:30 p.m. That's a pattern. But it's fine, because there are a couple of stragglers.

Mr. Macheras: Let me ask you, on the *Music On The Patio* from May 3rd on, when did we make that 7:00 p.m. to 10:00 p.m. change from 6:00 p.m. to 9:00 p.m.?

Ms. Webb: In June.

Mr. Macheras: June. Okay.

Mr. Macheras: Just so I could look at that and I can see you know what happened.

Ms. Webb: Yeah. June 13<sup>th</sup> is the first time we did it, but Lacey ended up having to be taken to the emergency room. She was going to be the one singing and she texted me at 1:30 p.m. apologizing as she was on the way to Mercy Hospital. I couldn't get a hold of two of the singers and then they both returned my call and said, "*Sure, we'll do it.*" So, I asked if they could do it as a duet? They said, "*No problem.*"

Mr. Rysztogi: Yeah, things happen.

Ms. Webb: It doesn't happen often, but I love the fact that I can call some of our better ones and they can come.

Mr. Macheras: I kind of like that you did that. They were nice enough to call you back.

Ms. Webb: We're just going to pay them both.

Mr. Macheras: No, I like that.

Ms. Webb: Then you will notice on June 20<sup>th</sup>, we had more revenue up to 10:00 p.m. So, that's kind of like the first time we really pitched it that way.

Mr. Macheras: Is this something that you use as far as staffing. Like you said, the kitchen staff leave at a certain time. Do we cut a server after a certain time? Because a lot of it has to do not just with money. It has to do with how many people are sitting there.

Mr. Dale: Right.

Mr. Macheras: Sometimes we have a lot of transactions and they're not spending much. You're still going to have the same amount of people.

Ms. Webb: Right.

Mr. Macheras: But I would think that is a good tool. Plus, you can get this on the new system anyway too. Right? To figure out who to bring in when.

Mr. Moller: A lot of the decisions are on a day-by-day basis. Yet you can look at historical in order to pre staff.

Mr. Macheras: Having a restaurant is tough.

Mr. Moller: On that night, if it's slower than we normally are, we'll send a cook or a server home, but this helps make the schedule for the next two weeks.

Mr. Macheras: I like this. This is good.

Mr. Rysztogi: Yeah, this is good. Because you can see which way you want to do this. One thing that I noticed, *Music On The Patio* is consistent, because no matter what day it was, the amount of sales ends up being the same.

Ms. Webb: Yeah. It's hard. We have our premium singers and we have our casual singers and until we get more room, I struggle. Like I have Danger.

Mr. Dale: Johnny Danger.

Mr. Macheras: That's right. When is he coming?

Ms. Webb: August.

Mr. Dale: August is his first time.

Ms. Webb: I booked him twice but my concern is he does bring in a group of people and we only have 40 seats.

Mr. Dale: We are going to be setting tables out for that one?

Ms. Webb: We probably should. I'm thinking, *"Okay, well he has the whole outside area full every time."*

Mr. Dale: Who is that?

Ms. Webb: Johnny Danger.

Mr. Macheras: Oh Johnny.

Ms. Webb: That's why I was telling Jim the other night, I want to bring him in there and he's not that much more expensive, but where do I sit them.

Mr. Macheras: We wouldn't be ready for it.

Ms. Webb: I don't want people sitting in these pop-up tables.

Mr. Macheras: We're going to have that built by this time. Right?

Ms. Webb: No.

Mr. Dale: Speaking of which, we ordered new chairs. They are here and Pete in the next week or two, is on it.

Ms. Webb: Yeah, because even if we buy some of those tables and put them in the corridor, knowing that we're going to be doing this, that would be nice, because then we're not putting out these big tables. I'm going to have to buy some covers and make them look nice, because some of them look dirty. But just knowing that we are better than that.

Mr. Macheras: Right. No, I get it.

Ms. Webb: We want to keep that. I wanted to share that with you, because I figured going in the summer, I'm hoping that July and August will still be just as much. It's going to be hot out there, but on the river it's cooler, because you have the river breeze. When we were at Dogs on US 1, people were sitting out on the sidewalk.

Ms. Yelvington: Yeah, it's very hot on *Music On The Patio* night.

Ms. Webb: Jim and I came up with this idea, well actually I posed it to Jim and he said that it was a good idea.

Mr. Moller: It was your idea.

Ms. Webb: For a loyalty program in July or maybe August. We haven't figured it out yet. Our meeting tomorrow will determine that. But they can win free golf if they spend more than

\$75. They can write their name on the back of the receipt and put it in a drawing and at the end of August, at *Music On The Patio*, we will pull a ticket and they'll win a booklet of 10 rounds of golf on the golf course.

Ms. Yelvington: Do you have to be present to win?

Ms. Webb: I haven't determined that yet.

Mr. Dale: I love the no shared receipts, because I can see exactly those guys out there saying, "*Give me your receipt.*"

Ms. Webb: Yeah, I know that's going to happen. Then for the girls, because I'm going to talk to the staff on Monday, about doing a little bonus thing for them too, because if they get the receipts, they can put their names on it. Then whoever has the most receipts, will win. That means they are going to upcharge them for drinks. They can say, "*Hey, you're at \$68 before tip and tax, do you want a drink or dessert, to put your name in the drawing?*"

Mr. Dale: You said before tax.

Ms. Webb: Before tax and tip.

Mr. Macheras: Okay, got it.

Ms. Yelvington: I'm going to have a lot of raffle tickets for free golf.

Mr. Moller: Who is ineligible?

Ms. Webb: Staff.

Ms. Yelvington: Okay.

Ms. Webb: Because they get free golf anyway. I don't know.

Mr. Dale: We're not employees of the District.

Mr. Moller: I don't know the legalities.

Ms. Yelvington: I think it's a great concept.

Mr. Dale: I would say that Board Members should not be eligible.

Mr. Macheras: Yeah, I'm good with that.

Mr. Showe: That may look squirrely, if your name gets drawn.

Ms. Yelvington: If you're going to allow any receipt over \$75 to count for them, then I think they shouldn't have to be present to win. Because if they go on a Tuesday and spend money, they may not be back until Saturday.

Ms. Webb: Right. The way I got this idea, is every time I go to Winn Dixie to buy alcohol, you can put your name in for one of the quality alcohols.

Mr. Dale: Shh, don't give away my secret.

Ms. Webb: It motivates him. I can see how he gets motivated, by how much you spend.

Mr. Dale: Right.

Ms. Webb: So, you always throw in that extra thing, to get to that chance to win that car. Right? Well, let's try it. It's the slow time. Let's see if it changes. You know, it's one of these tactics. Will that change people's spending? Will it increase sales? Because then if it's something that we need to do, maybe it's something we could look at every Summer.

Mr. Macheras: Are there any parameters like after 12:00 p.m.?

Ms. Webb: Nope.

Mr. Macheras: That's pretty good.

Ms. Webb: I bought two boxes where they can put the receipts in.

Mr. Dale: But what's the end result of all of this? What does it wind up doing?

Ms. Webb: It brings up revenue. It brings in people, to continue to keep coming back. It may cause those boys at the golf places when they come in, that want to be cheap and get many rounds of free golf saying, *"Okay, I'll pay for this round, boys."*

Mr. Macheras: Yeah, there you go.

Mr. Dale: Right, but it helps keep and retain customers.

Ms. Webb: Yes. I love that when Jim said that we should do an incentive for the girls too, to get them up to the \$75.

Mr. Macheras: Yeah.

Ms. Webb: Then they can put in their name. They give them the ticket and ask them to put their name and address and email on it and then they write Tina or Jen or Maddie or whoever on the back of it, to get the \$100.

Mr. Dale: I think we should be doing the same thing with desserts; whoever sells the most desserts in a month or two.

Ms. Webb: Well, that way it drives them and plus, you know, people love our golf course and people would love to win free golf at our golf course. So, it's good value. I didn't put on there what the value of the book is, but if they ask...oh, I'm going to throw in a key fob for the driving range too.

Mr. Dale: How much is on the key fob?

Ms. Webb: \$40.



Ms. Webb: Is it \$100 for 40 balls?

Mr. Moller: \$12.

Mr. Dale: \$100 would be a year's worth.

Mr. Moller: Some people spend that in a week.

Mr. Dale: Yeah.

Ms. Webb: So, that way it's like a full package. It's the driving range and the golf and they still get 20% off at Hook & Eagle and they save a bit of extra money when they come back next time. So, it's something that we're going to promote. I think we'll see how many we get. We may get 12 or we may get 1,200. I don't know.

Mr. Macheras: Right.

Ms. Webb: But it's something to try. So, I did put in *The Viera Voice*, an ad that goes out on July 1<sup>st</sup>.

Mr. Dale: It's a lot more entertaining than another burger ad.

Ms. Webb: Yes. Exactly. Then also I wanted to ask. I had another lady, which was kind of weird, reach out to me and said, "*Remember when you said you were going to do musical instruments that people could donate and the benches and the trees?*" I know that we did talk about trees a while ago, like when we first started that donation thing in the park. We just got rid of four trees that fell over on the lake side.

Mr. Dale: The Maples.

Ms. Webb: They're all gone. It wasn't because we took them down. They fell over. So, is it something that we want to consider doing, if somebody wants to buy and plant a tree?

Mr. Showe: We didn't do the trees. I think we did the benches.

Mr. Dale: If we did go the tree route, it would be only after consultation with our horticultural specialist and our CDD maintenance crew, because there are certain trees. That would be horrible.

Mr. Moller: Yeah.

Mr. Showe: I know that the Board adopted a Donation Policy.

Mr. Dale: Like the Weeping Willows, we had an opportunity to get five or six of them for free and I think poor Ed had a fit when he heard that. He was like, "*No!*"

Ms. Webb: I was thinking more like Palm trees. I didn't know. She lives over there and every once in a while, I get a weird email from her and she comes to Earth Day events and things

like that. She's like, *"I noticed all of these trees that were down"* and I wrote back and said, *"They fell down."*

Mr. Dale: Well, part of the beauty of that park, are the trees.

Ms. Webb: She asked, *"Are you going to replant them? Can I donate these trees, so we can put those trees back up? They were beautiful"* and I said, *"Well, I'll bring it up at the next Board meeting."*

Mr. Dale: What are your thoughts?

Mr. Moller: For the park? Okay.

Ms. Yelvington: We just did a tree donation at Harmony Farms. It was expensive, but we were asking for donated Oak trees and then we paid the gardener to come and put them in. It was just for shade.

Ms. Yelvington: They were \$450 per Oak tree.

Mr. Macheras: I know some buddy of mine grows Palm trees. I think right now they're 6 or 7 feet and they get up to 15 or 20 feet for dirt cheap. I can get four for less than \$200.

Mr. Showe: The Board did approve a Memorial Bench and Tree Program. The memorial tree donation is \$350. I will give that to Jim.

Mr. Moller: I have it, because I did it for a bench on the golf course. I just think we need to adjust the pricing.

Mr. Showe: Okay.

Mr. Dale: This is not an expense to the District, so I don't know that it requires any additional Board approval, since we already have the policy. I think this is just you and Jim getting together and making sure that we don't order any weird trees.

Mr. Showe: There's a recommended tree list in here. So, it has to be one of those. He has to pick the location.

Mr. Dale: The two of you work that out.

Mr. Showe: Trees are included.

Mr. Dale: You already have the authorization, the two of you, to do it.

Ms. Webb: I don't know if it's better to just get the money and we buy the tree.

Mr. Showe: Yes.

Ms. Webb: Okay.

Mr. Moller: Yeah. Because there's a form that they fill out for what they want.

Ms. Yelvington: It's good for PR too. Because that's what we did with Harmony Farms. We had the plaques at the base of the tree and it was promoted that way.

Mr. Dale: Are we putting plaques at the base of the trees?

Ms. Webb: Yeah, I think we should.

Mr. Dale: So, build that cost into it.

Ms. Webb: It's not a huge cost. But I know where you get your plaques from. It's the place we get the t-shirts from.

Mr. Dale: It's going to have to be something that's durable.

Ms. Yelvington: Yeah.

Ms. Webb: That won't rust.

Mr. Dale: Maybe there's something along the same lines of the people that are building our chairs and tables. Maybe they have plaques. They could router it to plastic that's indestructible. The Florida sun is not going to heat that up.

Ms. Webb: I also saw plexiglass ones. They are just see through, but they just have the names.

Mr. Dale: Whatever you think is going to work.

Ms. Webb: We'll go ahead and pick it up. I just wanted to make sure.

Mr. Dale: Alright. Are you good?

Ms. Webb: Yep.

Mr. Dale: Thank you.

Ms. Webb: Does anyone have any questions for me?

Mr. Macheras: I'm good.

## **EIGHTH ORDER OF BUSINESS**

### **Treasurer's Report**

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

Mr. Dale: Alright. Treasurer's Report.

Mr. Showe: We have the approval your Check Register. In your General Fund, we have Checks #5455 through #5483 and Checks #32620 through #32715 for the Golf Course Fund, for a total amount of \$149,216.46. We would look for a motion of the Board to approve the Check Register.

On MOTION by Mr. Macheras seconded by Mr. Rysztocki with all in favor the Check Register for May 16, 2025 through June 19, 2025 in the amount of \$149,216.46 was approved.

**B. Balance Sheet and Income Statements**

Mr. Showe: Behind that, is your Balance Sheet and Income Statement for May 31, 2025. Jim has gone over most of the golf course financials with you, but I will point out that we are at 99% collected on our assessments, so we're in great shape there.

Mr. Dale: I'm not going to be happy until we're at 101% like we were last year.

Mr. Macheras: We'll get there. Don't worry.

Mr. Showe: It's fine. We're in good shape. Some people just don't pay them on time and when they issue the certificates, we get paid off of those. So that's kind of where we're at right now.

Mr. Dale: You know what, the only reason I'm asking this quick question, is I saw there that somebody was beating the tar out of the Viera East Community Association (VECA) this week on social media, because he was six months overdue on his VECA fees. They sent that over to the attorney without sending him a registered letter, to let him know that they were about to add a whole lot of additional costs. So, what do we do?

Mr. Showe: We're not involved in all the process at all.

Mr. Dale: That's all the Property Appraiser.

Mr. Showe: Because it goes on your Tax Bill, it's handled just like your Tax Bill. So typically, if you don't pay, they will issue a tax certificate. It will get sold. Once the tax certificate is sold, we get reimbursed, we get our cut. So, we're not involved in the collection process at all, which is a huge advantage for the District.

Mr. Dale: Yes. I like that.

Mr. Showe: Yeah.

Ms. Yelvington: I have a question.

Mr. Macheras: Just remember when you see things posted, there are things at the other side that aren't allowed to be discussed.

Mr. Dale: Yes, I understand.

Mr. Macheras: Just keep that in mind.

Mr. Dale: I understand.

Ms. Webb: No, I thought, because I was trying to look at it going, *“Wait a minute, is this us? Because it's in Viera East,”* but it's not Viera East.

Mr. Dale: No.

Mr. Macheras: Out of 4,010 homes, you saw one.

Mr. Dale: I had trouble finding empathy.

Mr. Macheras: Do you have a presentation?

Ms. Yelvington: I'm sorry. I just couldn't sit anymore. I had to stand. I had surgery two weeks ago and I just needed to stand. I have a question on the financials.

Mr. Dale: Sure.

Ms. Yelvington: What insurance are we paying on Page 18, that is \$105,000? What type of insurance is in there? That is a lot of money. Because there's a separate line item for health, so I didn't think it was that.

Mr. Macheras: It's just the property stuff. That's probably in-line.

Mr. Showe: Let me pull up our property insurance. It's probably not far off.

Mr. Dale: Because that includes liability.

Mr. Showe: Yeah. Let me look at your budget quickly, because that line item should be there. We might just do it on a monthly basis, so it doesn't impact the golf revenues all at once.

Mr. Moller: It's under Admin.

Mr. Showe: I'll pull up the budget. It will have a description in here, just to be sure. That sounds like just your regular insurance for the golf course.

Mr. Moller: I think it's all of the equipment.

Mr. Showe: Yeah.

Mr. Macheras: Which I'll be honest, is not a bad price.

Mr. Dale: We got our cart flag. We got maintenance equipment. Track vehicles.

Ms. Yelvington: Yeah.

Mr. Dale: Hardened structures. You guys really don't have any structures other than the park?

Mr. Macheras: It is just the liability stuff, the sidewalks.

Mr. Dale: Right.

Mr. Macheras: If something happens.

Mr. Rysztogi: We don't have anything active now, do we?

Mr. Macheras: I don't think we do. Not that I know of.

Ms. Yelvington: Health insurance and other insurances are separately broken out in their subcategories. So, it has to be something like property insurance.

Mr. Showe: It is.

Mr. Moller: It is for general liability, public officials liability automobile insurance coverage, all provided by EGIS.

Mr. Showe: Yeah. So, that's just general property insurance that just applies to the golf course.

Ms. Yelvington: Okay.

Mr. Macheras: Let me ask you this. I'm trying to think what other Boards do. Is there something on us?

Mr. Dale: Yes.

Mr. Showe: Yes. There's Directors and Operators.

Mr. Macheras: Its part of that.

Mr. Showe: Yeah. So, as long as you are not blatantly violating Florida Statutes, it does cover errors and omissions.

Ms. Yelvington: I have one other question. Don't hate me.

Mr. Showe: No, you're fine.

Ms. Yelvington: I looked at all 390 pages of this. Every one of them. I was recovering from surgery and I just sat there looking at my computer for a long, long time. Okay. There are merchant fees on the month to month.

Mr. Showe: I see them on the restaurant.

Ms. Yelvington: Yeah, it's on the restaurant. What page is that?

Mr. Showe: It's on the financials on Page 21 and Page 384 of your agenda.

Ms. Yelvington: Why did merchant fees go down by \$2,500 in May? Am I missing something?

Mr. Showe: We might not have accounted for the full amount yet, based on invoicing.

Ms. Yelvington: Okay.

Mr. Showe: That would be my guess. It's pretty consistent the previous month.

Ms. Yelvington: That's my thought. Was it because of the new POS system?

Mr. Moller: No, because the POS system didn't start until June 3<sup>rd</sup>.

Mr. Dale: But you did negotiate. There is a lower rate on the new POS system.

Mr. Showe: We might not have been charged fully yet for that.

Mr. Dale: Right.

Ms. Yelvington: Okay. I just wanted to make sure it wasn't buried somewhere else.

Mr. Dale: Was there any rebate from the old system?

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

Ms. Yelvington: I think that's it for my questions.

Mr. Showe: Alright.

## **NINTH ORDER OF BUSINESS**

### **Supervisor's Requests**

Mr. Showe: Supervisor's Requests.

Mr. Dale: What do you have there, Bill? Do you have any requests?

Mr. Macheras: Yeah.

Mr. Dale: By the way, I do want to point out you were exceptionally well groomed this evening.

Mr. Showe: That is now a public record.

Ms. Yelvington: That is not appropriate.

Mr. Dale: That was for Ron for the shirt comment earlier.

Ms. Yelvington: There you go.

Mr. Rysztogi: I hadn't had a haircut and I can't remember when.

Mr. Macheras: I just wanted to thank Michelle for this promo, because we had talked about it in the past and I had spoken to Jim about it. I had seen an advertisement for the local golf courses in one of the magazines, which said, "Bring this in for a free draft beer." We had talked a little bit about these checks, but last week I think I signed two checks totaling \$1,300 for *The Viera Voice* for some ads. I was just wondering. What do we get for that? So, I think this is a step in the right direction. Bring this in for free dessert. Again, I know we get comments on social media, which is great, that it's a great place and people are coming in with a coupon and ordering. So, I think this is a step in the right direction. I think we said that earlier on some other comments. But I like this. Just like this chart that she gave us, the expense that we're spending for this, what are we getting out of it? So, I think this is a good step for that.

Mr. Dale: Right.

Mr. Macheras: That's it.

Mr. Dale: Mr. Ron?

Mr. Rysztogi: I have nothing.

Ms. Yelvington: We'll circle back.

Mr. Rysztogi: Yeah, come back to me.

Mr. Dale: I will point out for our marketer, who had to step out of the room for a little while, you just got a lot of compliments. Denise?

Ms. Yelvington: Okay, so my Supervisor's Request is two things. One, Oak trees by the park along the lake.

Mr. Moller: I put in the request to have those trimmed.

Ms. Yelvington: Okay. Thank you.

Ms. Webb: In the front.

Ms. Yelvington: No.

Ms. Webb: On the other side.

Mr. Moller: Yeah.

Ms. Yelvington: So that as you're coming down Murrell Road, you can see the Farmers Market, but you can't, because the trees are drooping towards the water. My other request is this. We've brought it up at other meetings and we've said that it's a combo of our telephone and our Internet, but we are paying a ridiculous amount of money for a telephone that I really think we need to get quotes on other phone services. We should not be paying \$8,000 a year for telephone at the restaurant. That's crazy.

Mr. Moller: That's also about to go away, which I didn't realize when we did the POS system switch. So, we had to have a dedicated Internet line for TOAST. We don't need it for the lightspeed. So, in the process of canceling Spectrum.

Ms. Yelvington: Yeah, but just as an example, on the Check Register, we paid \$1,271.66 to Fusion on May 16th. Then on May 31, we paid \$456.67 to TPX Communications.

Mr. Moller: TPX is our Internet security.

Ms. Yelvington: Okay.

Ms. Yelvington: Is Fusion the phone?

Mr. Moller: Fusion is the phone for the restaurant, the golf maintenance and the pro shop.

Ms. Yelvington: How many lines are we talking about?



Mr. Moller: 10.

Ms. Yelvington: Okay. I think you can definitely find something better. I use RingCentral. I think I have five or six phone lines through RingCentral and I pay \$1,500 for the whole year. It's voiceover IP.

Mr. Moller: I think that's what we have.

Ms. Yelvington: Grasshopper is another cheap one. But I think if you wouldn't mind just getting quotes.

Mr. Moller: Okay. That's with Internet as well? Fusion also includes the Internet.

Ms. Yelvington: Okay.

Mr. Moller: So, I think it's just under a telephone bucket.

Mr. Showe: Yeah, it's probably the way they just describe it.

Ms. Yelvington: Look at what they're charging us for phone service, specifically. Because you can get Internet through Spectrum or AT&T, whoever it is.

Mr. Dale: SpaceX

Ms. Yelvington: Yeah, I think we could save some money there. We're spending a lot. That's my Supervisor's Request.

Mr. Dale: I wonder if we could get those mounted on carts and everybody would have Internet when they go out.

Ms. Yelvington: Do you mean Starlink. You called it SpaceX. Elon is getting us to Mars.

Mr. Dale: I'm trying to figure out my chicken scratch here. I just wrote the 18<sup>th</sup> and I'm like, "*What does that mean?*" I had a discussion with *The Viera Voice* manager and we are set up for October 18<sup>th</sup> for the Scarecrow Fest at Woodside Park.

Ms. Yelvington: Isn't that the same day as that Ladies Education seminar?

Mr. Moller: I think it is.

Mr. Dale: I am glad I am bringing this up. We just did this today so we could, so we could bump it to the 25<sup>th</sup> if we needed to.

Ms. Yelvington: You might just want to look at that. I don't remember, but October 18<sup>th</sup>. I just saw that paper today.

Mr. Moller: It's a different park, but it's the same day.

Ms. Yelvington: Right, but we don't want to be competing with that.

Mr. Showe: Do the attendees conflict with each other on that?

Ms. Webb: We're just letting her use the facility. It's not our event. It's *The Viera Voice's* event.

Ms. Yelvington: Oh, we're letting *The Viera Voice* use the park.

Mr. Dale: Right, but do we want to have competing events, though?

Ms. Webb: I don't know what the other event is.

Ms. Yelvington: The lady that came to present about the lake bank.

Mr. Macheras: Where is it?

Mr. Dale: Clubhouse Park.

Mr. Showe: What about this one?

Mr. Dale: This one will be at Woodside Park.

Mr. Macheras: So, hers is at Clubhouse.

Mr. Dale: Out on our field.

Ms. Yelvington: On October 18<sup>th</sup>. But I'm just saying that it's competing events.

Mr. Showe: I think two different groups will be attending. I don't see the same people being conflicted over which event to attend.

Ms. Webb: Here it was more for kids.

Mr. Moller: Yeah.

Ms. Yelvington: Does the District make any money when they use our park for that?

Mr. Dale: No, but it does get us recognition.

Ms. Webb: That means she's going to be on my Farmers Market Facebook page posting. She does a lot for us.

Mr. Showe: The only thing that I do want to suggest, is when we get that park paved, that you get some tentative dates, because obviously it may compare with events, because it's going to be down for a couple days.

Mr. Dale: We don't want to compete with that.

Mr. Showe: You want to make sure we don't have any events. It may be best for you to put out some blast that there is going to be no parking at the park for whatever days. It's getting repaved.

Mr. Dale: Now one of the things that I did talk to Jim about in conjunction with this.

Mr. Showe: There's going to be heavy equipment all over that place.

Mr. Dale: Yeah. That would be an issue. I did talk to Jim in conjunction with this. I know we're waiting for the county to change their code, so we're able to move forward with our sign at the park and therefore upgrade the electric at the park and all of that kind of stuff. In talking to Jim, it sounds like for this component of it, we really don't need to wait to upgrade the electric. What we had talked about, is putting electric, for lack of a better way of putting it, out in the middle of the field. It will be up against the post and secured and weatherized and all of that, but it would allow electric access.

Ms. Webb: For *Movies In The Park*.

Mr. Dale: It would enable us to be able to do *Movies In The Park*, *Music In The Park*, all sorts of stuff.

Mr. Macheras: Put a lock box, I'm assuming or something.

Mr. Moller: Yeah.

Mr. Dale: Yes.

Mr. Macheras: So, we just know what's going on in the community right now.

Mr. Dale: Yes.

Mr. Macheras: Constructive stuff.

Mr. Dale: Right. Kevlar lockboxes.

Mr. Moller: Yeah. The last festival they had, they had extension cords running all over God's creation.

Mr. Dale: Yeah and it actually created kind of a safety hazard, because we had this stuff running from everywhere. What I did ask of Jim is that we don't just put out a couple of 110 plugs. What I would like to see, is enough to be able to run *Movies In The Park*. The reason why we built the split rail the way we did is, I don't know if you've seen those portable stages where it's actually on a truck and they come in and it raises up everything. You actually can drive one of those trucks in that area. We designed it that way. I want to be able to have electric to be able to accommodate something like that. So, Jim is going to do all of the magic stuff.

Mr. Moller: Yeah, I reached out to Boulevard Electric to come out and meet out there and just kind of show them what I'm looking for. I put like three receptacles out there, tied in at least 20 amps or more.

Mr. Dale: Right.

Mr. Moller: Whatever it would need.

Mr. Dale: Right. And the people that are going to be able to use this now and this was one of their requests, *"Oh, are you going to be upgrading the park?"* We told them, *"Yeah, probably by next year we should have some electric."* So, that is happening. As Jason has pointed out at previous meetings, I believe we're like \$50,000 or \$60,000 somewhere in that ballpark, with additional bond monies that we have left. We had talked about allocating a chunk of that for the sign and electric upgrade. This would be part of that.

Mr. Showe: There is \$64,000 left.

Mr. Dale: Then the other issue is the fountain, Ron.

Mr. Rysztogi: Oh, the fountain in Hammock Trace.

Mr. Dale: I know we're going to have people come back and visit us at some point in time.

Mr. Rysztogi: Yes, you are.

Ms. Yelvington: Did we get another fountain fixed yet? Didn't someone hurt the light on the other fountain and is that fixed?

Mr. Moller: I'm going to check it tonight. I just wanted to see if it was on. We went and checked it the other day, but it was during the day and all the timers were out of sync. I don't know if there was a power surge there at one point, but yeah.

Mr. Dale: I don't know if it's incumbent on your people or on us to look at electric and how much that would cost the. The environmental aspect of it, all of that.

Mr. Showe: It sounded like the next steps would probably be on us just to go ahead and get a quote for it. The electric is going to be the big thing as to how much that's going to cost to run it from where they have facilities now.

Mr. Dale: Okay.

Mr. Macheras: So, I have a question. Is the decision based on how much it's going to cost?

Mr. Dale: Not just cost. That's why I said the environmental impact. What I meant was the environmental efficacy of putting the fountain in. Is it going to do anything?

Mr. Showe: No.

Mr. Rysztogi: We promised that we would look into it. That's why we're doing it.

Mr. Macheras: Yeah, well, that's what I'm asking.

Ms. Yelvington: They had 35 signatures and they wanted us to look into it. So, part of that is gathering the cost.

Mr. Dale: Yeah.

Mr. Macheras: So, the two points that I want to make, is I just want to understand that we're going to look into something, whether we're going to do it or not, we're going to spend the time and the labor to look into it. Then we're going to decide whether we're going to do it or not?

Mr. Rysztofi: I think there's going to be a problem with it, as there are two possible locations at this one body of water and I think that's going to be an issue.

Mr. Dale: Put it this way, if my willingness to listen, if we are talking about some environmental plus there for the community, obviously, if we're talking the same level of cost that we're talking for the larger lake that we did, that's going to be kind of a deal breaker for me. If we were talking \$10,000 in lieu of that and the community were willing to assume the electrical cost, those are all components of it.

Mr. Macheras: Yeah and I want to make sure I'm clear on this. I was on the phone, but I am perfectly for that. The only two points I want to make, is to me, it sends a message if I'm a resident that, *"Hey, I think they're going to do this,"* because I don't know of any other decision we've made where we've taken steps and then come back, because then it might look like, *"Oh, they're not going to do it, because it costs too much or not going to do it."* The second point I want to make and you three can correct me if I'm wrong, because I think you're the only three that were involved in it, the purpose of that fountain, was just as people come into Viera, we have a fountain, not because of any HOA at all. We've got 16 of them.

Mr. Dale: Right.

Mr. Macheras: So, my point would be, if you really want to move forward on a fountain and again, no disrespect to that community. None whatsoever. But we got to remember, the initial fountain was not based on a community. Then let's look at people coming from the North. If we want to put a fountain in, then let's you utilize that same process, because we got one from the East, thanks to VECA. We don't really have any place to come in from the West. Then let's do it from the North. So, if you're asking me to approve a fountain, then I'd like to follow the same guidelines as the first one. I'm just going to tell you right now, I'm not in favor of doing it, because an HOA wants one, because that's not why the first one was done.

Mr. Dale: Right.

Mr. Macheras: So, I'm just putting that out there.

Mr. Dale: Right. Understand.

Mr. Macheras: But again, we're going through a process, so I'm going to be curious to see how we make a decision based on what we find. Because to me, it looks like more than two of you like the idea and I'm not in favor of it. So, I just don't know why we're spending the time for it. That's just me.

Mr. Dale: What I want to see is and please don't read anything into me asking for those numbers, because I'm very apprehensive about it.

Mr. Macheras: Okay.

Mr. Dale: But there were points made, whether it was the last meeting or the meeting prior, that were from an environmental impact. They were talking about the algae growth. As I recall, they did say that they had fish kills at this one and everything.

Mr. Macheras: I think Jim made a point.

Mr. Dale: I don't know the body of water. That's what I'm saying.

Mr. Macheras: We haven't had anything and if we do, then with 84 lakes, a fountain is not what we should be looking at. Do you know what I'm saying?

Mr. Dale: Yes and I agree with you. That's the reason I brought that up.

Mr. Macheras: If we have other things to do, if we have those issues, which I don't know that we've ever had any.

Mr. Moller: If it's strictly for environmental lake health. It's aerators.

Mr. Showe: Yeah.

Mr. Dale: Right. We did bring that up.

Mr. Macheras: I just want to be fair to the homeowners that I'm going to voice my opinion on this.

Mr. Dale: Yep.

Mr. Macheras: If it's for aesthetics, then let's get one from the North, if we really want to do that. But if it's for algae or something, we have other things to do that's less expensive on a lake that I don't know we've ever had any issues. But now if we have all these issues, then we need to look at that.

Mr. Dale: Well, and that's kind of what I want to discuss off meeting. I kind of want to pursue, whether there were comments that were affecting people. So, let's pursue it. Let's look at that aspect of it. Then it comes down to making a financial call.

Mr. Rysztogi: Let's look into it.

Mr. Macheras: Okay, that's fine.

Mr. Rysztogi: That's all we promise.

Mr. Macheras: Because I'll be honest with you, when I was listening to the meeting, to me, it kind of gave a perception that we were, "*Oh yeah, okay,*" but as long as we're clear that we're not, then I'm okay with that now.

Mr. Rysztogi: Now, what I see and I will bring this up now, because what is in the back of my mind, is I think some residents think it's going to be beneficial to them, because their property backs up to this body of water and there's a visual aesthetic for their property and their property value. But there's this other body water that's right next to Murrell Road, which is the view you get when you first come down Murrell Road and look at the Hammock Trace entranceway.

Mr. Macheras: Right.

Mr. Rysztogi: There's a square body of water there. Some residents think that's where it's going to be. I don't know 100%, that we actually said to them that this is where it's going to be.

Mr. Dale: There's no commitment at all.

Mr. Rysztogi: I think there are going to be some residents that benefit from it, that are going to want it there and some that are going to say, "*No, I want it off of Murrell Road, so everybody sees it.*"

Mr. Dale: Well and my big concern with it is, which I brought up when they were here, I can't even envision which lake it is, how big the body of water is or anything. I haven't done any of that.

Mr. Rysztogi: Yeah.

Mr. Dale: But the bigger issue that I've heard, is that from an electrical perspective, which is where a lot of the discussion is coming from, one of the residents was willing to go out and connect. I was like, "*No, you don't get to do that.*" But the concern that I have is, I don't think the connecting of the electric is going to be as simple as it was portrayed and I think you're

talking a lot more cost. So, that's why I want to do our homework. If we're going to say no, we should have a reason for saying no, I guess is what I'm saying.

Ms. Yelvington: Way back to the meeting where we voted on that first fountain, we foresaw that people were going to want a fountain in every lake in our District.

Mr. Dale: Right.

Ms. Yelvington: We can't possibly afford that. So, I think this is expected, but I also feel like we owe it to the residents, that if they come to us with an issue, we do our due diligence for them and then we make our decision.

Mr. Dale: Right. Like, if it's going to cost us \$40,000 to do this, they deserve to hear we can't do \$40,000 for every community.

Ms. Yelvington: But to just blanketly say no, I think is fair.

Mr. Dale: Right.

Ms. Yelvington: We need to do our due diligence.

Mr. Dale: That's where I'm at. Let's continue that part. But I just did want to bring that up, Jim, if we could look into that. That is all I have in terms of Supervisor's Requests and with no other business at hand, we need a motion to adjourn.

## **TENTH ORDER OF BUSINESS**

## **Adjournment**

On MOTION by Mr. Macheras seconded by Mr. Rysztogi with all in favor the meeting was adjourned.
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Secretary/Assistant Secretary

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Chairman/Vice Chairman



## SECTION V

# SECTION A

# SECTION 1

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

***Proposed Budget***  
***FY 2026***  
***Meeting Date: July 31st, 2025***



**Viera East  
Community Development District**

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

	Actuals FY 2024	Adopted Budget FY 2025	Actuals As Of 6/30/25	Projected Next 3 Months	Total Projected @ 9/30/25	Proposed Budget FY 2026
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*Revenues*

Maintenance Assessments	\$1,392,551	\$1,378,973	\$1,388,671	\$0	\$1,388,671	\$1,378,973
Golf Course Administrative Services	\$56,280	\$56,280	\$42,210	\$15,829	\$58,039	\$56,280
Donations for Park Materials	\$0	\$5,000	\$0	\$0	\$0	\$0
Miscellaneous Income - Farmers Market	\$4,166	\$20,000	\$7,049	\$2,643	\$9,692	\$10,000
Interest Income	\$1	\$100	\$14,489	\$5,433	\$19,922	\$5,000

<b>Total Revenues</b>	<b>\$ 1,452,998</b>	<b>\$ 1,460,353</b>	<b>\$ 1,452,419</b>	<b>\$ 23,905</b>	<b>\$ 1,476,324</b>	<b>\$ 1,450,253</b>
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*Administrative Expenditures*

Supervisors Fees	\$23,142	\$30,519	\$18,442	\$6,916	\$25,358	\$30,519
Engineering Fees	\$16,850	\$5,000	\$0	\$1,000	\$1,000	\$5,000
Attorney's Fees	\$6,629	\$20,000	\$2,988	\$1,120	\$4,108	\$20,000
Dissemination	\$1,000	\$1,050	\$788	\$295	\$1,083	\$1,082
Trustee Fees	\$673	\$5,600	\$3,030	\$1,136	\$4,167	\$6,160
Annual Audit	\$13,482	\$14,000	\$10,996	\$4,123	\$15,119	\$15,022
Collection Agent	\$0	\$2,500	\$0	\$2,500	\$2,500	\$2,575
Management Fees	\$109,754	\$115,242	\$86,432	\$32,412	\$118,843	\$118,700
Postage	\$745	\$2,000	\$12	\$500	\$512	\$2,000
Printing & Binding	\$380	\$2,500	\$325	\$122	\$447	\$2,500
Insurance - Liability	\$9,121	\$15,229	\$7,320	\$2,745	\$10,065	\$12,804
Legal Advertising	\$752	\$2,500	\$299	\$112	\$411	\$2,500
Other Current Charges	\$1,295	\$1,200	\$247	\$93	\$340	\$1,200
Office Supplies	\$1,848	\$2,000	\$103	\$39	\$142	\$2,000
Dues & Licenses	\$175	\$175	\$175	\$0	\$175	\$175
Information Technology	\$4,605	\$4,735	\$3,551	\$1,332	\$4,883	\$4,972

<b>Total Administrative</b>	<b>\$ 190,452</b>	<b>\$ 224,250</b>	<b>\$ 134,707</b>	<b>\$ 54,445</b>	<b>\$ 189,152</b>	<b>\$ 227,208</b>
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*Operating Expenditures*

Salaries	\$171,624	\$178,500	\$133,810	\$50,179	\$183,988	\$187,425
Administration Fee	\$1,053	\$1,436	\$1,690	\$634	\$2,324	\$1,508
FICA Expense	\$13,603	\$14,155	\$10,236	\$3,839	\$14,075	\$14,338
Health Insurance	\$6,076	\$5,000	\$1,039	\$390	\$1,429	\$5,250
Workers Compensation	\$2,810	\$3,790	\$2,039	\$764	\$2,803	\$4,169
Unemployment	\$756	\$1,119	\$610	\$229	\$839	\$1,119
Retirement Contribution	\$0	\$5,061	\$0	\$5,061	\$5,061	\$5,061
Other Contractual	\$6,541	\$10,000	\$6,101	\$2,288	\$8,389	\$10,000
Marketing - Lifestyle/Amenities	\$85,586	\$95,000	\$65,916	\$24,718	\$90,634	\$95,000
Training	\$0	\$500	\$0	\$500	\$500	\$500
Uniforms	\$168	\$0	\$0	\$0	\$0	\$0

<b>Total Operating</b>	<b>\$ 288,217</b>	<b>\$ 314,561</b>	<b>\$ 221,441</b>	<b>\$ 88,601</b>	<b>\$ 310,042</b>	<b>\$ 324,370</b>
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*Maintenance Expenditures*

Canal Maintenance	\$16,551	\$14,000	\$0	\$14,000	\$14,000	\$14,000
Lake Bank Restoration	\$257,423	\$164,000	\$170,620	\$0	\$170,620	\$164,000
Lake Bank Education Project	\$0	\$3,000	\$0	\$3,000	\$3,000	\$3,000
Environmental Services	\$1,864	\$10,000	\$0	\$10,000	\$10,000	\$10,000
Water Management System	\$133,715	\$134,248	\$102,931	\$38,599	\$141,531	\$143,281
Midge Control	\$0	\$8,000	\$0	\$8,000	\$8,000	\$8,000
Contingencies	\$7,941	\$10,000	\$550	\$206	\$756	\$7,500
Fire Line Management	\$2,000	\$3,500	\$1,895	\$711	\$2,606	\$3,500
Basin Repair	\$1,100	\$3,000	\$0	\$3,000	\$3,000	\$3,000

<b>Total Maintenance</b>	<b>\$ 420,594</b>	<b>\$ 349,748</b>	<b>\$ 275,997</b>	<b>\$ 77,516</b>	<b>\$ 353,513</b>	<b>\$ 356,281</b>
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**Viera East**  
**Community Development District**  
**General Fund**  
**Proposed Operating Budget**  
**Fiscal Year 2026**

	Actuals FY 2024	Adopted Budget FY 2025	Actuals As Of 6/30/25	Projected Next 3 Months	Total Projected @ 9/30/25	Proposed Budget FY 2026
<i>Grounds Maintenance Expenditures</i>						
Salaries	\$196,723	\$232,730	\$154,703	\$58,014	\$212,716	\$244,367
Bonus Program	\$41,823	\$0	\$59,814	\$0	\$59,814	\$0
Administrative Fees	\$2,008	\$2,840	\$1,650	\$619	\$2,269	\$2,840
FICA Expense	\$15,626	\$19,787	\$11,835	\$4,438	\$16,273	\$18,694
Health Insurance	\$27,031	\$32,893	\$23,303	\$8,738	\$32,041	\$34,538
Workers Compensation	\$3,211	\$4,942	\$2,577	\$966	\$3,543	\$5,436
Unemployment	\$1,301	\$2,608	\$1,254	\$470	\$1,724	\$2,608
Retirement Contribution	\$0	\$6,682	\$0	\$6,682	\$6,682	\$6,682
Telephone/Internet	\$15,587	\$15,660	\$6,940	\$2,602	\$9,542	\$6,000
Utilities	\$7,556	\$15,000	\$4,434	\$1,663	\$6,097	\$8,020
Property Appraiser	\$1,989	\$1,990	\$2,391	\$0	\$2,391	\$2,100
Insurance - Property	\$3,592	\$3,344	\$2,727	\$1,023	\$3,750	\$3,711
Repairs	\$20,109	\$25,000	\$26,682	\$10,006	\$36,687	\$25,000
Fuel	\$17,783	\$21,000	\$11,089	\$4,159	\$15,248	\$20,000
Park Maintenance	\$29,505	\$45,000	\$22,640	\$8,490	\$31,130	\$35,000
Sidewalk Repair	\$13,712	\$15,000	\$0	\$5,000	\$5,000	\$15,000
Chemicals	\$1,604	\$4,000	\$1,611	\$604	\$2,215	\$4,000
Contingencies	\$10,392	\$10,000	\$14,731	\$5,524	\$20,255	\$10,000
Refuse	\$10,175	\$12,000	\$12,604	\$4,727	\$17,331	\$18,000
Office Supplies	\$170	\$0	\$1,411	\$529	\$1,941	\$2,500
Uniforms	\$3,152	\$4,000	\$1,325	\$497	\$1,821	\$4,000
Fire Alarm System	\$3,658	\$7,500	\$270	\$101	\$371	\$500
Rain Bird Pump System	\$28,041	\$28,041	\$9,194	\$3,448	\$12,641	\$28,041
Park Materials	\$0	\$10,000	\$262	\$98	\$360	\$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
<b>Total Grounds Expenditures</b>	<b>\$ 551,564</b>	<b>\$ 571,793</b>	<b>\$ 405,223</b>	<b>\$ 128,398</b>	<b>\$ 533,621</b>	<b>\$ 531,688</b>
<b>Total Expenses</b>	<b>\$ 1,450,826</b>	<b>\$ 1,460,353</b>	<b>\$ 1,037,368</b>	<b>\$ 348,960</b>	<b>\$ 1,386,328</b>	<b>\$ 1,439,547</b>
<b>Excess Revenue/(Expenditures)</b>	<b>\$ 2,172</b>	<b>\$ (0)</b>	<b>\$ 415,051</b>	<b>\$ (325,055)</b>	<b>\$ 89,996</b>	<b>\$ 10,706</b>

	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	<b>\$ 1,466,993</b>	<b>\$ 1,466,993</b>
Assessable Units - Residential	4,204	4,204
Assessable Units - Non-Residential	1,869	1,869
Total Units	<b>6,073</b>	<b>6,073</b>
Gross Assessment per Unit - General Fund	\$ 236	\$ 236
Gross Assessment per Unit - Recreation	\$ 129	\$ 129
Gross Assessment per Unit - Debt Service	\$ 139	\$ 139
	<b>\$ 504</b>	<b>\$ 504</b>

# 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	Annual Amount
Base	\$ 75,000.00
10% of Maintenance Supervisor	\$ (7,280.00)
50% of Labor Position	\$ (11,440.00)
<b>Total</b>	<b>\$ 56,280.00</b>

##### 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



#### 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.

<b>Contractor</b>	<b>Services</b>	<b>Monthly</b>	<b>Annual</b>
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.

#### Postage

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.

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

#### 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:**

#### **Salaries**

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.

<b>Provider</b>	<b>Policy Number</b>	<b>Insurance Description</b>
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.

<b>Description</b>	<b>Annual Amount</b>
Ecolab Pest Elimination	\$ 5,697
Xelar Copier	\$ 1,876
Additional Contract Funds	\$ 2,427
<b>Total</b>	<b>\$ 10,000</b>

#### **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.

<b>Description</b>	<b>Monthly Amount</b>	<b>Annual Amount</b>
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
<b>Total</b>	<b>\$ 12,903</b>	<b>\$ 143,281</b>

#### 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:

##### Salaries

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.

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.

#### 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.

#### Telephone/Internet

Expenses incurred for the telephone, fax machine and internet.

#### Utilities

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

Vendor	Account	Monthly Amount	Annual Amount
FPL	83490-45156	\$ 585	\$ 7,020
Contingency			\$ 1,000
<b>Total</b>			<b>\$ 8,020</b>

#### 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	Annual Amount
General Liability	\$ 7,784	\$ -	\$ 7,784
POL/EPLI	\$ 5,020	\$ -	\$ 5,020
Property	\$ -	\$ 3,711	\$ 3,711
<b>Total</b>	<b>\$ 12,804</b>	<b>\$ 3,711</b>	<b>\$ 16,515</b>

#### Repairs

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

#### Fuel

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.

#### Refuse

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

<b>Contractor</b>	<b>Services</b>	<b>Monthly</b>	<b>Annual</b>
Berry Disposal	Empty Dumpster	\$ 1,435	\$ 17,220
	Contingency		\$ 780
			<b>\$ 18,000</b>

#### Office Supplies

Costs for items used in the office.

#### Uniforms

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.

<b>Vendor</b>	<b>Monthly Amount</b>	<b>Annual Amount</b>
Unifirst	\$ 300	\$ 3,600
Contingency		\$ 400
<b>Total</b>		<b>\$ 4,000</b>

#### Fire Alarm 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.

<b>Vendor</b>	<b>Monthly Amount</b>	<b>Annual Amount</b>
Rain Bird	\$ 2,298	\$ 27,581
Additional Fees		\$ 460
<b>Total</b>		<b>\$ 28,041</b>

#### Park Materials

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 6/30/25	Projected Next 3 Months	Total Projected @ 9/30/25	Proposed Budget FY 2026
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*Revenues*

Beginning Fund Balance	\$1,660,412	\$1,582,623	\$0	\$1,582,623	\$ 1,407,203
Interest Income	\$500	\$16,023	\$6,009	\$22,031	\$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

<b>Total Revenues</b>	<b>\$ 1,777,098</b>	<b>\$ 1,714,833</b>	<b>\$ 6,009</b>	<b>\$ 1,720,841</b>	<b>\$ 1,581,202</b>
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*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

<b>Total Expenditures</b>	<b>\$ 145,000</b>	<b>\$ 313,638</b>	<b>\$ -</b>	<b>\$ 313,638</b>	<b>\$ 195,000</b>
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<b>Excess Revenues (Expenditures)</b>	<b>\$ 1,632,098</b>	<b>\$ 1,401,195</b>	<b>\$ 6,009</b>	<b>\$ 1,407,203</b>	<b>\$ 1,386,202</b>
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Potential Capital Reserve Split			
	<u>General Fund</u>	<u>Golf Course</u>	<u>Total</u>
Beginning Balance - 9/30/25	\$ 580,243	\$ 1,002,380	\$ 1,582,623
FY25 Interest Income	\$ 8,077	\$ 13,954	\$ 22,031
FY25 Contributions	\$ 31,777	\$ 84,410	\$ 116,187
FY25 Projected Excess	\$ -	\$ -	\$ -
FY25 Expenses	\$ (42,740)	\$ (270,897)	\$ (313,638)
FY24 Bank Fees	\$ -	\$ -	\$ -
<b>Projected Excess Revenue Fund End of FY25</b>	<b>\$ 577,357</b>	<b>\$ 829,847</b>	<b>\$ 1,407,203</b>

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

	Adopted Budget FY 2025	Actuals As Of 6/30/25	Projected Next 3 Months	Total Projected @ 9/30/25	Proposed Budget FY 2026
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Revenues

Special Assessments	\$ 655,615	\$ 660,226	\$ -	\$ 660,226	\$ 655,615
Interest Income	\$ 500	\$ 17,115	\$ 6,418	\$ 23,533	\$ 5,000
Beginning Fund Balance	\$ 132,287	\$ 357,224	\$ -	\$ 357,224	\$ 379,668

<b>Total Revenues</b>	<b>\$ 788,402</b>	<b>\$ 1,034,565</b>	<b>\$ 6,418</b>	<b>\$ 1,040,983</b>	<b>\$ 1,040,283</b>
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Expenditures

Series 2020

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

<b>Total Expenditures</b>	<b>\$ 661,315</b>	<b>\$ 661,315</b>	<b>\$ -</b>	<b>\$ 661,315</b>	<b>\$ 946,315</b>
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<b>Excess Revenues (Expenditures)</b>	<b>\$ 127,087</b>	<b>\$ 373,250</b>	<b>\$ 6,418</b>	<b>\$ 379,668</b>	<b>\$ 93,968</b>
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\* Excess Revenues needed to pay the 11/1/26 Interest Payment \$ 67,708

Land Use	ERU	Units	Total ERU	Percentage	Net Per Unit	Net Assessments
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
<b>Net Annual Assessment</b>		<b>4,408.30</b>	<b>5,021.20</b>			<b>\$ 655,615.00</b>

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

Date	Bond Balance	Interest	Principal	Interest	Fiscal Year Total
11/01/20				\$ 52,497.38	\$ 52,497.38
05/01/21	7,685,000			\$ 90,307.50	
11/01/21				\$ 90,307.50	\$ 180,615.00
05/01/22	7,685,000			\$ 90,307.50	
11/01/22				\$ 90,307.50	\$ 180,615.00
05/01/23	7,685,000	2.000%	\$475,000	\$ 90,307.50	
11/01/23				\$ 85,557.50	\$ 650,865.00
05/01/24	7,210,000	2.000%	\$490,000	\$ 85,557.50	
11/01/24				\$ 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	
<b>\$ 7,685,000</b>				<b>\$ 1,992,585</b>	<b>\$ 8,927,410</b>



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 6/30/25	Projected Next 3 Months	Total Projected @ 9/30/25	Proposed Budget FY 2026
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Revenues

Food Sales	\$449,273	\$404,923	\$335,140	\$143,632	\$478,772	\$465,661
Snack Sales	\$9,935	\$11,000	\$566	\$242	\$808	\$550
Beverage Sales	\$52,995	\$34,106	\$29,296	\$12,555	\$41,851	\$37,516
Beer Sales	\$176,664	\$197,054	\$178,051	\$76,307	\$254,358	\$236,465
Wine Sales	\$7,228	\$13,642	\$14,823	\$6,353	\$21,176	\$20,463
Liquor Sales	\$147,337	\$101,442	\$155,612	\$66,691	\$222,303	\$202,884
Miscellaneous Income	\$968	\$0	\$2,106	\$903	\$3,008	\$0

<b>Total Revenues</b>	<b>\$ 844,400</b>	<b>\$ 762,167</b>	<b>\$ 715,594</b>	<b>\$ 306,683</b>	<b>\$ 1,022,278</b>	<b>\$ 963,539</b>
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Restaurant Expenditures

Restaurant Manager Contract	\$10,833	\$0	\$0	\$0	\$0	\$0
Salaries	\$301,530	\$320,250	\$252,337	\$108,144	\$360,481	\$336,263
Administrative Fee	\$7,639	\$7,956	\$6,248	\$2,678	\$8,926	\$8,354
FICA Expense	\$34,584	\$29,041	\$28,639	\$12,274	\$40,912	\$25,724
Health Insurance	\$17,211	\$14,000	\$10,829	\$4,641	\$15,471	\$14,700
Workers Compensation	\$4,608	\$7,300	\$3,700	\$1,586	\$5,286	\$7,300
Unemployment	\$5,939	\$6,882	\$5,037	\$2,159	\$7,196	\$6,882
Telephone	\$4,808	\$5,250	\$0	\$0	\$0	\$0
Utilities	\$8,245	\$11,000	\$7,540	\$3,231	\$10,771	\$12,100
Pest Control	\$666	\$1,200	\$0	\$0	\$0	\$1,200
Merchant Fees	\$25,084	\$27,500	\$19,969	\$8,558	\$28,527	\$32,208
Equipment Lease	\$1,230	\$1,500	\$1,285	\$551	\$1,835	\$1,750
Kitchen Equipment & Supplies	\$4,480	\$3,000	\$10,842	\$4,646	\$15,488	\$3,000
Paper & Plastic Supplies	\$13,561	\$15,000	\$10,745	\$4,605	\$15,350	\$15,000
Operating Supplies	\$20,301	\$20,000	(\$20)	\$500	\$480	\$20,000
Entertainment	\$585	\$0	\$767	\$329	\$1,096	\$0
Delivery/Gas	\$6,184	\$7,000	\$3,527	\$1,512	\$5,038	\$6,780
Dues & License	\$11,195	\$11,500	\$10,515	\$4,506	\$15,021	\$11,500

<b>Total Restaurant Expenditures</b>	<b>\$ 478,684</b>	<b>\$ 488,379</b>	<b>\$ 371,960</b>	<b>\$ 159,920</b>	<b>\$ 531,880</b>	<b>\$ 502,760</b>
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Cost of Goods Sold

Food Cost	\$246,026	\$139,388	\$185,540	\$79,517	\$265,056	\$278,309
Snack Cost	\$3,939	\$5,250	\$4,963	\$2,127	\$7,090	\$7,444
Beverage Cost	\$32,849	\$16,800	\$26,355	\$11,295	\$37,650	\$39,533
Beer Cost	\$65,765	\$74,550	\$65,874	\$28,232	\$94,105	\$98,811
Wine Cost	\$6,870	\$5,250	\$7,800	\$3,343	\$11,143	\$11,700
Liquor Cost	\$63,615	\$32,550	\$48,309	\$20,704	\$69,013	\$72,463

<b>Total Cost of Goods Sold</b>	<b>\$ 419,062</b>	<b>\$ 273,788</b>	<b>\$ 338,840</b>	<b>\$ 145,217</b>	<b>\$ 484,057</b>	<b>\$ 508,260</b>
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<b>Total Revenues</b>	<b>\$ 844,400</b>	<b>\$ 762,167</b>	<b>\$ 715,594</b>	<b>\$ 306,683</b>	<b>\$ 1,022,278</b>	<b>\$ 963,539</b>
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<b>Total Expenditures</b>	<b>\$ 897,746</b>	<b>\$ 762,167</b>	<b>\$ 710,800</b>	<b>\$ 305,137</b>	<b>\$ 1,015,937</b>	<b>\$ 1,011,020</b>
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<b>Operating Income (Loss)</b>	<b>\$ (53,346)</b>	<b>\$ -</b>	<b>\$ 4,795</b>	<b>\$ 1,546</b>	<b>\$ 6,341</b>	<b>\$ (47,481)</b>
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Non Operating Revenues/(Expenditures)

Interfund Transfer Out - Golf Course	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Transfer In - Golf Course	\$0	\$0	\$0	\$0	\$0	\$0

<b>Total Non Operating Revenues/(Expenditures)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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<b>Net Non Operating Income / (Loss)</b>	<b>\$ (53,346)</b>	<b>\$ -</b>	<b>\$ 4,795</b>	<b>\$ 1,546</b>	<b>\$ 6,341</b>	<b>\$ (47,481)</b>
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# 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.

##### Beverage Sales

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:**

##### Salaries

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.

##### Unemployment

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

#### Utilities

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

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

#### 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	Annual Amount
Ecolab	\$ 143	\$ 1,713
Contingency		\$ 37
<b>Total</b>		<b>\$ 1,750</b>

#### 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	Monthly Amount	Annual Amount
ARC3 Gases, Inc.	83490-45156	\$ 440	\$ 5,280
Contingency - Delivery Fees			\$ 1,500
<b>Total</b>			<b>\$ 6,780</b>

#### Dues and License

Represents the cost of all restaurant operating licenses through DPBR.

#### Cost of Goods Sold:

##### Food Cost

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.

Beer Cost

Represents beer purchased for the restaurant.

Wine Cost

Represents wine purchased for the restaurant.

Liquor Cost

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 FY 2024	Adopted Budget FY 2025	Actuals As Of 6/30/25	Projected Next 3 Months	Total Projected @ 9/30/25	Proposed Budget FY 2026
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Revenues

Greens Fees	\$1,999,683	\$1,994,243	\$1,767,802	\$662,926	\$2,430,728	\$2,250,000
Gift Cards - Sales & Usage	\$5,953	\$26,523	\$5,193	\$1,947	\$7,140	\$0
Gift Cards - Usage	\$0	(\$26,523)	\$0	\$0	\$0	\$0
Season Advance/Trail Fees	\$117,319	\$125,000	\$67,747	\$25,405	\$93,152	\$100,000
Loyalty Program	\$26,245	\$25,000	\$20,284	\$7,606	\$27,890	\$25,000
Driving Range	\$93,469	\$84,872	\$81,633	\$30,612	\$112,246	\$87,418
Golf Lessons	\$14,957	\$7,000	\$14,174	\$5,315	\$19,490	\$15,000
Merchandise Sales	\$145,705	\$122,004	\$106,238	\$39,839	\$146,078	\$125,664
Assessments - Recreation Operating	\$18,239	\$18,239	\$38,609	\$14,478	\$53,088	\$18,239
Miscellaneous Income	\$6,271	\$15,000	\$17,817	\$6,681	\$24,498	\$15,000

<b>Total Revenues</b>	<b>\$ 2,427,841</b>	<b>\$ 2,391,358</b>	<b>\$ 2,119,497</b>	<b>\$ 794,811</b>	<b>\$ 2,914,309</b>	<b>\$ 2,636,321</b>
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General Expenditures

Other Contractual Services	\$13,710	\$20,000	\$13,420	\$5,033	\$18,453	\$20,000
Telephone	\$4,065	\$4,058	\$8,955	\$3,358	\$12,313	\$20,392
Utilities	\$4,244	\$5,400	\$3,252	\$1,219	\$4,471	\$5,348
Repairs & Maintenance	\$6,288	\$15,000	\$17,441	\$6,540	\$23,981	\$15,000
Bank Charges	\$66,211	\$55,000	\$61,722	\$23,146	\$84,867	\$75,000
Office Supplies	\$2,663	\$4,500	\$3,659	\$1,372	\$5,031	\$4,500
Operating Supplies	\$8,338	\$5,000	\$10,628	\$3,985	\$14,613	\$12,000
Dues, Licenses & Subscriptions	\$14,729	\$12,000	\$12,601	\$4,725	\$17,326	\$15,290
Drug Testing - All Departments	\$0	\$500	\$0	\$0	\$0	\$500
Training, Education & Employee Relations	\$245	\$9,000	\$3,040	\$1,140	\$4,181	\$5,000
Contractual Security	\$3,147	\$4,000	\$7,529	\$2,823	\$10,352	\$8,400
IT Services	\$3,377	\$3,000	\$6,017	\$2,256	\$8,273	\$8,400

<b>Total Golf Course Expenditures</b>	<b>\$ 127,017</b>	<b>\$ 137,458</b>	<b>\$ 148,263</b>	<b>\$ 55,599</b>	<b>\$ 203,861</b>	<b>\$ 189,830</b>
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Golf Course Operations:

Salaries	\$316,736	\$314,250	\$265,527	\$99,573	\$365,100	\$383,355
Administrative Fee	\$14,005	\$16,848	\$10,752	\$4,032	\$14,784	\$16,848
FICA Expense	\$24,897	\$26,671	\$20,313	\$7,617	\$27,930	\$28,226
Health Insurance	\$9,575	\$10,500	\$2,742	\$1,028	\$3,770	\$10,500
Workers Compensation	\$4,697	\$7,077	\$4,381	\$1,643	\$6,024	\$7,077
Unemployment	\$7,609	\$10,935	\$6,096	\$2,286	\$8,382	\$10,935
Golf Printing	\$1,920	\$2,500	\$2,610	\$979	\$3,589	\$4,500
Utilities	\$16,623	\$22,500	\$13,671	\$5,127	\$18,798	\$18,980
Repairs	\$2,948	\$1,000	\$449	\$168	\$618	\$3,400
Pest Control	\$666	\$1,300	\$0	\$0	\$0	\$1,300
Supplies	\$14,186	\$15,000	\$5,880	\$2,205	\$8,086	\$10,000
Uniforms	\$130	\$1,500	\$1,675	\$628	\$2,303	\$1,750
Training, Education & Employee Relations	\$920	\$9,000	\$1,308	\$491	\$1,799	\$2,500
Cart Lease	\$119,228	\$135,196	\$103,284	\$38,731	\$142,015	\$137,684
Cart Maintenance	\$6,246	\$5,000	\$1,836	\$688	\$2,524	\$5,000
Driving Range Supplies	\$6,721	\$10,000	\$2,277	\$854	\$3,131	\$5,000

<b>Total Golf Operation Expenditures</b>	<b>\$ 547,106</b>	<b>\$ 589,277</b>	<b>\$ 442,802</b>	<b>\$ 166,051</b>	<b>\$ 608,853</b>	<b>\$ 647,054</b>
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Viera East  
Community Development District  
Golf Course  
Proposed Operating Budget  
Fiscal Year 2026

	Actuals FY 2024	Adopted Budget FY 2025	Actuals As Of 6/30/25	Projected Next 3 Months	Total Projected @ 9/30/25	Proposed Budget FY 2026
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Merchandise Sales:

Cost of Goods Sold	\$100,277	\$90,000	\$73,278	\$27,479	\$100,757	\$105,795
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<b>Total Merchandise Sales</b>	<b>\$ 100,277</b>	<b>\$ 90,000</b>	<b>\$ 73,278</b>	<b>\$ 27,479</b>	<b>\$ 100,757</b>	<b>\$ 105,795</b>
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Golf Course Maintenance:

Salaries	\$428,276	\$474,149	\$ 361,872	\$135,702	\$497,575	\$497,856
Administrative Fees	\$5,210	\$6,616	\$ 4,202	\$1,576	\$5,778	\$6,616
FICA Expense	\$33,705	\$43,881	\$ 27,683	\$10,381	\$38,064	\$38,086
Health Insurance	\$36,600	\$38,513	\$ 46,872	\$17,577	\$64,450	\$67,672
Workers Compensation	\$6,918	\$10,462	\$ 5,941	\$2,228	\$8,169	\$10,462
Unemployment	\$4,111	\$6,418	\$ 3,681	\$1,380	\$5,061	\$6,418
Utilities	\$31,363	\$30,000	\$ 23,437	\$8,789	\$32,226	\$32,080
Repairs	\$40,914	\$48,000	\$ 38,410	\$14,404	\$52,814	\$48,000
Restaurant Repairs	\$8,735	\$10,000	\$ 4,965	\$1,862	\$6,827	\$5,000
Fuel & Oil	\$34,353	\$40,000	\$ 22,415	\$8,405	\$30,820	\$40,000
Pest Control	\$2,995	\$2,000	\$ 3,013	\$1,130	\$4,143	\$4,600
Irrigation/Drainage	\$10,782	\$20,000	\$ 10,513	\$3,942	\$14,455	\$20,000
Sand/Topsoil	\$11,504	\$26,500	\$ 11,463	\$4,299	\$15,762	\$26,500
Flowers/Mulch	\$1,592	\$7,000	\$ 3,858	\$1,447	\$5,304	\$7,000
Fertilizer	\$168,566	\$175,000	\$ 84,589	\$31,721	\$116,309	\$175,000
Seed/Sod	\$0	\$10,000	\$ 272	\$102	\$374	\$10,000
Trash Removal	\$2,414	\$3,000	\$ 2,326	\$872	\$3,198	\$3,462
Contingencies	\$6,563	\$7,500	\$ 2,587	\$970	\$3,557	\$7,500
First Aid	\$259	\$800	\$ 277	\$104	\$380	\$800
Operating Supplies	\$8,636	\$20,000	\$ 10,907	\$4,090	\$14,997	\$15,000
Training	\$1,432	\$9,000	\$ 718	\$269	\$987	\$2,500
Janitorial Supplies	\$207	\$1,000	\$ 742	\$278	\$1,020	\$1,200
Janitorial Services	\$27,188	\$13,956	\$ 9,683	\$3,631	\$13,314	\$13,956
Soil & Water Testing	\$0	\$1,000	\$ -	\$0	\$0	\$1,000
Uniforms	\$10,421	\$10,000	\$ 8,618	\$3,232	\$11,850	\$11,550
Equipment Rental	\$6,696	\$2,000	\$ 5,187	\$1,945	\$7,132	\$4,606
Equipment Lease	\$220,829	\$216,000	\$ 168,374	\$63,140	\$231,514	\$243,144

<b>Total Golf Course Maintenance</b>	<b>\$ 1,110,267</b>	<b>\$ 1,232,795</b>	<b>\$ 862,601</b>	<b>\$ 323,475</b>	<b>\$ 1,186,077</b>	<b>\$ 1,300,008</b>
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Administrative Expenditures:

Legal Fees	\$563	\$1,500	\$803	\$301	\$1,104	\$1,500
Engineering Fees	\$600	\$0	\$0	\$0	\$0	\$600
Arbitrage	\$1,000	\$600	\$900	\$338	\$1,238	\$600
Dissemination	\$500	\$1,050	\$788	\$295	\$1,083	\$1,103
Trustee Fees	\$4,089	\$4,100	\$3,067	\$1,150	\$4,217	\$4,510
Annual Audit	\$4,818	\$5,000	\$3,929	\$1,474	\$5,403	\$5,278
Golf Course Administrative Services	\$56,280	\$56,280	\$42,210	\$15,829	\$58,039	\$56,280
Insurance	\$146,804	\$161,889	\$118,025	\$44,259	\$162,284	\$166,132
Marketing	\$0	\$0	\$1,100	\$413	\$1,513	\$0
Property Taxes	\$9,420	\$15,000	\$7,020	\$2,633	\$9,653	\$12,000

<b>Total Administrative Expenditures</b>	<b>\$ 224,073</b>	<b>\$ 245,419</b>	<b>\$ 177,842</b>	<b>\$ 66,691</b>	<b>\$ 244,532</b>	<b>\$ 248,003</b>
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Reserves:

Renewal & Replacement	\$140,691	\$84,410	\$84,410	\$0	\$84,410	\$166,848
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<b>Total Reserves</b>	<b>\$ 140,691</b>	<b>\$ 84,410</b>	<b>\$ 84,410</b>	<b>\$ -</b>	<b>\$ 84,410</b>	<b>\$ 166,848</b>
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<b>Total Revenues</b>	<b>\$ 2,427,841</b>	<b>\$ 2,391,358</b>	<b>\$ 2,119,497</b>	<b>\$ 794,811</b>	<b>\$ 2,914,309</b>	<b>\$ 2,636,321</b>
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<b>Total Expenditures</b>	<b>\$ 2,249,431</b>	<b>\$ 2,379,358</b>	<b>\$ 1,789,195</b>	<b>\$ 639,294</b>	<b>\$ 2,428,490</b>	<b>\$ 2,657,537</b>
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<b>Operating Income (Loss)</b>	<b>\$ 178,409</b>	<b>\$ 12,000</b>	<b>\$ 330,302</b>	<b>\$ 155,517</b>	<b>\$ 485,819</b>	<b>\$ (21,216)</b>
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Viera East  
Community Development District  
Golf Course  
Proposed Operating Budget  
Fiscal Year 2026

	Actuals FY 2024	Adopted Budget FY 2025	Actuals As Of 6/30/25	Projected Next 3 Months	Total Projected @ 9/30/25	Proposed Budget FY 2026
<b><u>Non Operating Revenues/(Expenditures):</u></b>						
Assessments - Recreation Debt Service	\$589,195	\$560,250	\$420,188	\$157,570	\$577,758	\$560,250
Interest Income	\$18,140	\$1,000	\$16,808	\$6,303	\$23,111	\$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)	(\$39,938)	(\$14,977)	(\$54,914)	(\$27,250)
Principal Expense	(\$490,000)	(\$520,000)	(\$390,000)	(\$146,250)	(\$536,250)	(\$545,000)
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>\$ 39,585</b>	<b>\$ (12,000)</b>	<b>\$ 7,058</b>	<b>\$ 2,647</b>	<b>\$ 9,704</b>	<b>\$ (2,000)</b>
<b>Net Non Operating Income / (Loss)</b>	<b>\$ 217,994</b>	<b>\$ -</b>	<b>\$ 337,360</b>	<b>\$ 158,164</b>	<b>\$ 495,523</b>	<b>\$ (23,216)</b>

# Viera East

## Community Development District

### Recreational Operating Budget

#### **Revenues:**

##### Green Fees

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 Amount
Charter (Cable & Internet)	\$ 329	\$ 3,947
Waste Management	\$ 744	\$ 8,924
Great American Financial	\$ 156	\$ 1,876
Contingency		\$ 5,253
<b>Total</b>		<b>\$ 20,000</b>



### Telephone

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

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

### Utilities

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

<b>Vendor</b>	<b>Account</b>	<b>Monthly Amount</b>	<b>Annual Amount</b>
FPL	10579-42334	\$ 190	\$ 2,280
FPL	91273-57086	\$ 30	\$ 360
City of Cocoa	313093-70192	\$ 92	\$ 1,104
City of Cocoa	150351-141774	\$ 92	\$ 1,104
Contingency			\$ 500
<b>Total</b>			<b>\$ 5,348</b>

### 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.

<b>Vendor</b>	<b>Description</b>	<b>Annual Amount</b>
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
<b>Total</b>		<b>\$ 15,290</b>

### 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:**

##### Salaries

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.

<b>Provider</b>	<b>Policy Number</b>	<b>Insurance Description</b>
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.

##### Unemployment

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

##### Golf Printing

Printing for materials needed for the course.

##### Utilities

Estimated cost of basic utilities for golf operations.

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

##### Repairs

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.

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

#### Supplies

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

#### Uniforms

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.

#### Cart Lease

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

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

#### 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:**

##### Salaries

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.

### Unemployment

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

### Utilities

Estimated cost of basic utilities for golf operations.

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

### Repairs

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.

### Fuel & Oil

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
<b>Total</b>		<b>\$ 4,600</b>

### 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.

### Fertilizer

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
<b>Total</b>		<b>\$ 3,462</b>

#### Contingencies

Funding of unanticipated costs.

#### First Aid

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.

#### Janitorial Supplies

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.

#### Uniforms

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
<b>Total</b>		<b>\$ 11,550</b>

#### 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 Amount
Dex Imaging	\$ 110	\$ 1,320
The Huntington National	\$ 19,500	\$ 234,000
Wells Fargo	\$ 652	\$ 7,824
<b>Total</b>		<b>\$ 243,144</b>

### **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.

#### **Arbitrage**

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.

Description	Annual Amount
Base	\$ 75,000.00
10% of Maintenance Supervisor	\$ (7,280.00)
50% of Labor Position	\$ (11,440.00)
<b>Total</b>	<b>\$ 56,280.00</b>

#### **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
<b>Total</b>	<b>\$ 166,132</b>

#### **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
<b>\$ 3,305,000</b>				<b>\$ 678,581</b>	<b>\$ 4,464,400</b>

## SECTION 2





Viera East Golf Course Rate Schedule  
(Fiscal Year 2026)  
Attachment "A", Chapter IV:  
Rates, Fees, Charges



## DAILY GOLF RATES

### FALL SEASON (October 16, 2025 - November 30, 2025)

Weekday	PUBLIC	PUBLIC 9	Loyalty 18	Loyalty 9	CDD 18	CDD 9
AM (open-11:59)	\$71.00	\$53.00	\$57.00	\$42.00	\$50.00	\$37.00
Mid-Day (Noon-2pm)	\$57.00	\$42.00	\$46.00	\$34.00	\$40.00	\$29.00
PM (After 2:00pm)	\$43.00	\$32.00	\$34.00	\$26.00	\$30.00	\$22.00
Weekend	PUBLIC	PUBLIC 9	Loyalty 18	Loyalty 9	CDD 18	CDD 9
AM (open-11:59)	\$79.00	\$56.00	\$63.00	\$45.00	\$47.00	\$34.00
Mid-Day (Noon-2pm)	\$63.00	\$45.00	\$50.00	\$36.00	\$38.00	\$27.00
PM (After 2:00pm)	\$48.00	\$34.00	\$38.00	\$27.00	\$29.00	\$20.00

### PEAK SEASON (December 1, 2025 - April 15, 2026)

Weekday	PUBLIC	PUBLIC 9	Loyalty 18	Loyalty 9	CDD 18	CDD 9
AM (open-11:59)	\$84.00	\$61.00	\$67.00	\$49.00	\$59.00	\$43.00
Mid-Day (Noon-2pm)	\$67.00	\$49.00	\$54.00	\$39.00	\$47.00	\$34.00
PM (After 2:00pm)	\$50.00	\$36.00	\$40.00	\$29.00	\$35.00	\$25.00
Weekend	PUBLIC	PUBLIC 9	Loyalty 18	Loyalty 9	CDD 18	CDD 9
AM (open-11:59)	\$93.00	\$59.00	\$74.00	\$47.00	\$56.00	\$35.00
Mid-Day (Noon-2pm)	\$75.00	\$47.00	\$60.00	\$38.00	\$45.00	\$28.00
PM (After 2:00pm)	\$56.00	\$35.00	\$45.00	\$28.00	\$34.00	\$21.00

### SPRING SEASON (April 16, 2026 - May 31, 2026)

Weekday	PUBLIC	PUBLIC 9	Loyalty 18	Loyalty 9	CDD 18	CDD 9
AM (open-11:59)	\$71.00	\$53.00	\$57.00	\$42.00	\$50.00	\$37.00
Mid-Day (Noon-2pm)	\$57.00	\$42.00	\$46.00	\$34.00	\$40.00	\$29.00
PM (After 2:00pm)	\$43.00	\$32.00	\$34.00	\$26.00	\$30.00	\$22.00
Weekend	PUBLIC	PUBLIC 9	Loyalty 18	Loyalty 9	CDD 18	CDD 9
AM (open-11:59)	\$79.00	\$56.00	\$63.00	\$45.00	\$47.00	\$34.00
Mid-Day (Noon-2pm)	\$63.00	\$45.00	\$50.00	\$36.00	\$38.00	\$27.00
PM (After 2:00pm)	\$48.00	\$34.00	\$38.00	\$27.00	\$29.00	\$20.00

### SUMMER SEASON (June 1, 2026 - October 15, 2026)

Weekday	PUBLIC	PUBLIC 9	Loyalty 18	Loyalty 9	CDD 18	CDD 9
AM (open-11:59)	\$59.00	\$47.00	\$47.00	\$38.00	\$41.00	\$33.00
Mid-Day (Noon-2pm)	\$47.00	\$28.00	\$38.00	\$22.00	\$33.00	\$20.00
PM (After 2:00pm)	\$35.00	\$28.00	\$28.00	\$22.00	\$25.00	\$20.00
Twilight Rate (After 4pm)	\$27.00	\$27.00	\$22.00	\$22.00	\$19.00	\$19.00
Weekend	PUBLIC	PUBLIC 9	Loyalty 18	Loyalty 9	CDD 18	CDD 9
AM (open-11:59)	\$65.00	\$50.00	\$52.00	\$40.00	\$39.00	\$30.00
Mid-Day (Noon-2pm)	\$52.00	\$40.00	\$42.00	\$32.00	\$31.00	\$24.00
PM (After 2:00pm)	\$39.00	\$30.00	\$31.00	\$24.00	\$23.00	\$18.00
Twilight Rate (After 4pm)	\$32.00	\$32.00	\$26.00	\$26.00	\$19.00	\$19.00

- \* Weekend rates effective Friday - Sunday
- \* Weekday rates effective Monday - Thursday
- \* All rates above include the cart fee and are per player
- \* \$18.00 walking rate available after 2pm Mon-Thurs (blackout period of Jan 1st - March 31st)
- \* All Rates are subject to change at any time and applicable Florida sales tax
- \* Active Military or Veterans 10% off Daily Rates
- \* Replay Rates - Spring/Fall Season \$20, Peak Season \$25, Off Season \$15
- \* Viera East CDD Residents receive 30-40% off Public Rate.
- \* Loyalty Program receives 20% off Public Rate.

# FY 2025-2026

## Season Pass CDD Rate

### Monday - Thursday

7%

Increase from last FY

#### CDD Residents

##### 6 Month

	<u>Last Year Base Price</u>	<u>FY Increase</u>	<u>New Base Price</u>
Greens Fees w/ Trail Fee	\$2,683.00	\$187.81	\$2,871.00
Greens Fees w/ Cart	\$3,116.00	\$218.12	\$3,334.00
Greens Fees Only (Daily Cart @ Current Rate)	\$1,645.00	\$115.15	\$1,760.00

##### 12 Month

Greens Fees w/ Trail Fee	\$3,833.00	\$268.31	\$4,101.00
Greens Fees w/ Annual Cart	\$4,451.00	\$311.57	\$4,763.00
Greens Fees Only (Daily Cart @ Current Rate)	\$2,349.00	\$164.43	\$2,513.00

#### Golf Cart Fees

18 Holes	Pre-Pay \$18.00 all others \$24.00	Pre-Pay \$18.00 all others \$24.00
9 Holes	\$15.00	\$15.00
Rider Fee	\$10.00	\$10.00

#### Miscellaneous

Rental Clubs 18 Holes	\$15 - \$50.00	\$15 - \$50.00
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#### Range Balls\*

\*all Range Ball prices do not include tax

Warm Up Basket 15 Practice Balls	\$3.00	\$4.00
Small Basket 30 Practice Balls	\$7.00	\$8.00
Medium Basket 60 Practice Balls	\$9.00	\$11.00
Large Basket 90 Practice Balls	\$12.00	\$14.00

#### Non CDD Residents

##### Season Pass

##### Monday - Thursday

CDD + \$600

##### 6 Month

	<u>Last Year Base Price</u>	<u>FY Increase</u>	<u>New Base Price</u>
Greens Fees w/ Trail Fee	\$3,283.00	\$229.81	\$3,513.00
Greens Fees w/ Cart	\$3,716.00	\$260.12	\$3,976.00
Greens Fees Only (Daily Cart @ Current Rate)	\$2,245.00	\$157.15	\$2,402.00

##### 12 Month

Greens Fees w/ Trail Fee	\$4,433.00	\$310.31	\$4,743.00
Greens Fees w/ Cart	\$5,051.00	\$353.57	\$5,405.00
Greens Fees Only (Daily Cart @ Current Rate)	\$2,949.00	\$206.43	\$3,155.00

Annual Season Pass Range Plan	\$397.50. per person + tax	\$437.25 per person + tax
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#### Loyalty Program

N/A

\$120.00/yr

20% Discount on daily rack rateround, includes a free warm up bucket

All rates are subject to a 7% sales tax.

All rates are subject to a 7% sales tax.

2% Discount on Annual Passes when paying cash/check

**Viera East Golf Course Range of Rates  
FISCAL YEAR 2026**



**Attachement "A", Chapter IV: Rates, Fees & Charges**

	<b>Range of Rates</b>
<b>Green Fees</b>	
18 Holes	\$1-\$100
<b>Cart Rental</b>	
Cart/pp/9 holes	\$5-\$20
Cart/pp/18 Holes	\$7-\$30
Cart/public/18 holes	\$7-\$30
<b>Miscellaneous</b>	
Rental Clubs	\$15-\$60
Driving Range	\$1-\$30
<b>League Play</b>	
9 Holes w/ Cart	\$10-\$50
<b>Junior Golf Fee</b>	
18 Holes	\$11-\$50
<b>Prepaid Season Pass</b>	
12 Months	\$2,000-\$5,500
6 Months	\$1,500-\$4,200

**ATTACHMENT “A”**  
**Policies and Procedures**  
**Viera East Golf Course**  
Fiscal Year 2026

**I. PUBLIC COURSE**

The Viera East Golf Course (“Golf Course”) is a public golf course owned and operated by the Viera East Community Development District (“the District”), a unit of special-purpose local government created pursuant to Chapter 190, Florida Statutes. Viera East Golf Course staff will be referred to as “Golf Course Management” to include the General Manager, Golf Professional, Food and Beverage Manager, and their designated staff. The Viera East Golf Course is open to the general public, including residents and nonresidents of the District. The golf course may not be used for any purpose except golf without the approval of the Golf Course Management. Fishing, boating, picnicking, biking, kite flying, soccer, football, recreation walking or running and dog walking are not permitted at any time on golf course property.

**II. RATES, FEES AND CHARGES**

The rates, fees and charges governing the use and enjoyment of the Golf Course are contained in and set pursuant to Chapter IV of the Rules of the District. These rules were duly adopted by the District Board of Supervisors in accordance with Chapters 190 and 120, Florida Statutes.

CDD Residents will receive a discount on published normal full daily golf rates based on schedule. CDD Residents may choose to use the appropriate golf discount or any promotional special rates but not both. Some discount restrictions may apply on golf equipment and clothing for certain manufacturers. The General Manager may adjust these discounts, with board approval, if it is in the best interest of the District. **Residents may be required to submit proof of residency. Residency may be verified and an ID card may be obtained from the CDD Office.**

The District will offer a Season Pass. They will be available in 6- or 12-month increments. This is only for Monday through Thursday play.

A Season pass is not assignable, transferable, alienable or divisible. Extensions of Plans will not be allowed.

**III. MEMBERSHIP REFUNDS, CREDITS, AND TRANSFERS**

A. There will be no **refunds** for any reason except documented health reasons. The refund will be prorated based on the schedule below and the member will not be able to rejoin the club for 12-months following the refund. A copy of the medical certification from a licensed physician must be kept on file.

B. Upon approval of the **refund**, the following stipulations will apply:

- a. The amount of the **refund** will be prorated based on the refund schedule found below.
- b. In the event a **refund** is issued, the remaining term of the Membership year will be cancelled and any play after issuing a credit will be at the applicable daily rate.
- c. The **refund** issued will only be applied to the next time you register for any prepay plan

- C. If the **refund** request is received by the 10<sup>th</sup> of the month, a **refund** will be issued for that month based on the **refund** schedule below. Requests received after the 10<sup>th</sup> of the month, will be prorated based on the month immediately following the month of the request.
- D. There will be no transfers for any reason during the term of the Season Pass increment.
- E. **Leave of Absence** will be considered for medical reasons only. Should a member request a Leave of Absence, the Course will require written documentation from a medical professional stating the nature of the injury and expected duration for the recovery period. All requests for Leave of Absence should be submitted in writing to the attention of the General Manager and include the following: requested date of commencement for leave of absence and anticipated return date. The leave must be for a minimum of 30 days. Leave for non-medical reasons and for medical reasons less than 30 days will not be considered. If granted, the medical leave will freeze the membership until the member is able to return to play (after a minimum of 30 days). Once the member's play has resumed, the membership expiration date will be adjusted to reflect the days missed (number of days during which the membership was frozen). Under no circumstances will there be a refund of money for leave of absence. Misuse of this policy will result in immediate and indefinite suspension from the club. The General Manager is authorized to make decisions regarding requests for leaves of absence and will operate under this authority in the best interest of the Viera East Golf Course and the requesting member.

## **REFUNDS**

**Note:** The percentage is the amount that will be refunded. There will be no refund issued on sales tax.

## **12 MONTH PLANS**

	<b><u>Refund</u></b>		<b><u>Refund</u></b>
Month 1	90%	Month 7	30%
Month 2	80%	Month 8	20%
Month 3	70%	Month 9	10%
Month 4	60%	Month 10	None
Month 5	50%	Month 11	None
Month 6	40%	Month 12	None

## **6 MONTH PLANS**

Receive 80% refund/70% credit in month 1, 60% refund/50% credit in month 2, 40% refund/30% credit in month 3, and 20% refund/10% credit in month 4 of the plan  
No refunds/credits after month 4.

## **IV. RESIDENCY STATUS OF USERS**

Whether a particular user of the Golf Course shall be classified as a resident or a nonresident for the calculation of rates, fees, and charges is determined in accordance with Chapter IV of the rules of the District.

## **V. COURSE EXPECTATIONS.**

B. Proper attire is encouraged at all times.

- (Men) Appropriate length shorts, collared shirts or mock turtlenecks are required. Tennis (short shorts), cutoffs, running shorts, swim attire, t-shirts, fishnet shirts, tank tops and denim are not permitted on the golf course.
- (Women) Same as above, but women may wear sleeveless and collarless tops. Short shorts and halter-tops are prohibited.
- (Juniors ages 16 and under) Same as adults, but neat and clean t-shirts will be allowed.
- All golfers must wear appropriate footwear. Viera East Golf Course is a spike-less facility. Metal or ceramic spikes are not permitted. The Golf Course Management will change spikes upon request for a nominal fee.

## **VI. STARTING TIMES**

A. Viera East Community Development District residents may request starting 14 days in advance. Loyalty Members can request starting times 10 days in advance. Outside play can request times 7 days in advance

The General Manager and/or Head Golf Professional may use discretion on occasion to modify the tee sheet structure should circumstances warrant such action. Such modification should receive voted approval by the Board of Supervisors if proposed changes are to be a permanent, extending through the end of the fiscal year. Less permanent tee sheet changes may be implemented on a case by case basis and require only written concurrence from a majority of the Board of Supervisors. Should a majority of the Board not support the proposed temporary change; proposed tee sheet modification will not be implemented.

B. Reservations can be made in person, by telephone, or by the internet.

C. Viera East Golf Course recognizes Wednesday as a “Ladies Day” and Thursday as a “Men’s Day”. Other events may be scheduled at the discretion of Golf Course Management. The Golf Course will host a shotgun start for these events at the discretion of the Head Golf Professional. Golf Course Management will establish a shotgun time with seasonal and special maintenance in mind. Regular tee times will be available before and after the shotgun. The golf shop may alter the tee sheet as necessary to accommodate these groups, either by blocking tee times before the shotgun or starting the groups before the shotgun from the 10<sup>th</sup> tee. Tournaments, other outings, or scheduled course maintenance work that will limit this regular activity will be noticed on the sign up sheet. All players interested in playing in the shotgun should sign up on these sheets or make reservations in the shotgun through the Pro Shop staff. The golf staff will check the sign up sheets several days in advance and adjust the number of needed positions on the tee time sheet. Shotgun starts for other than Ladies’ Day, Men’s days, and other events will only be provided as needed for tournaments per Chapter IV, Section 16 or for operational and maintenance requirements.

D. Advance tee time booking for any resident or public player is a privilege that cannot be abused. Players are expected to call at least 72 hours in advance to cancel or adjust the size of their group. Golfers who repeatedly fail to show for starting times without notifying Golf Course Management of the cancellation may lose their starting time or playing privileges without refund of any fees or dues or be charged for the reservation. Tee time reservations for the general public may require a credit card number to hold the tee time for all weekend and holiday play at the discretion of the Head Golf Professional or General Manager. Customers may request a cancellation/adjustment number for proof of cancellation/adjustment. Golfers should call if there is concern that the golf course may be closed or tee times may be delayed due to weather.

The Golf Course Management will use their best judgment in regards questionable course conditions.

- E. All player's names (first and last), telephone number and email address may be required when securing a starting time reservation.

## **VII. USE OF PERSONAL GOLF CARTS**

- A. Trail Fees, as established under Section 8, Chapter IV of the District Rules are a fee established by Golf Club Management paid in advance for a specific period for use by owners of a private cart on the Viera East Golf Course. **The use of personal golf cars is a privilege granted by the Golf Course after payment of the Trail Fee. Payment of the Trail Fee does not confer an absolute right to such usage and all personal golf car use shall be at the discretion of the Golf Course Management.** As a courtesy, a Family advance cardholder with trail fees whose cart is in use by another member of the family is allowed to utilize a club golf cart at no charge provided a cart is available. Proper personal golf cart utilization is required for golf staff to allow club cart usage at no charge. The Golf Course Management reserves the right to charge for course cart usage.
- B. All personal golf carts used by such persons must comply with the following:
1. Each cart shall be maintained by its owner in a satisfactory and safe operating condition.
  2. Each cart shall be painted and decorated tastefully in accordance with the décor and standards of the Golf Course.
  3. Each cart shall be a four (4) wheel electric or gas (2016 or newer EFI engine) cart with a solid top and appropriate golf specific tires.
  4. Adequate insurance, in amounts and terms as determined by the Board of Supervisors of the District, shall be maintained on each cart, and proof of current insurance shall be supplied and kept on file in the District Office at the Golf Course. This proof of insurance must be turned into the District Office before the golf cart is used on the course.
  5. Each cart must be equipped with operable headlights and rear view mirrors.
  6. Each cart must be equipped with sand to fill divots.
  7. Each cart must display a current Trail Fee Decal, as issued by the District Office.
  8. In the interests of decorum and fairness, users of personal golf carts are not allowed to equip carts with radios, tape decks or other audio components, televisions, or to blow horns while on Golf Course property. Personal coolers are not allowed on Golf Course property. Users of personal carts may not bring their own beverages of any sort or food onto the golf course. Food and beverages are available from the Golf Course restaurant and beverage cart. Resident and non-resident golf carts must be inspected by the Golf Course Management prior to authorization for use on the Golf Course property. Any personal golf cart determined by the Golf Course Management to not comply with the above mandates shall be barred from use on Golf Course property. Continued usage of such a cart shall constitute a trespass under Section 810.09, Florida Statutes. Prohibition of the use of a particular golf cart does not entitle the owner to return of the Trail Fee.
- C. **All golfers using their personal golf cart must at all times check in with the Golf Shop before taking their golf cart onto the course.** Appropriate fees must be paid for all guests in private carts

before play commences. Golf Course Management will direct such persons to the appropriate starting point. No more than 2 persons per cart shall be allowed.

- D. Only the owner of the golf cart who has complied with Section 8, Chapter IV of the District Rules and permanently residing adults within the household who have paid appropriate fees shall be entitled to use that person's personal golf cart on Golf Course property.
- E. Only licensed golfers aged 16 and over shall be eligible to use a personal golf cart on Golf Course property. Such persons shall provide appropriate proof of age in the form of a valid driver's license if requested by Golf Course Management.
- F. All personal golf cart users shall respect the privilege accorded them and shall operate the golf cart in a safe and responsible manner. Golf carts shall be operated at safe speeds and only on appropriate areas of the Golf Course.
- G. Residents and non-residents must own and have an operational golf cart to pay annual or daily trail fees.
- H. Every effort must be made to minimize golf cart wear of the golf course. Players must adhere to posted restrictions/rules concerning golf cart proximity to greens and tees. Golf carts must be operated on cart paths around greens and tee areas. Players are generally encouraged to pair up with golfers in the same golf cart. Single riders that join groups during the round are also encouraged to pair up at the turn where feasible. Non-compliance with posted or written rules may result in loss of privileges as referenced in Section VI. A. Golf Course Management may restrict golf cart use per group due to course conditions.
- I. All personal golf carts must be removed from the course no later than 15 minutes prior to dusk.
- J. All regular play shall start on hole #1 unless authorized by the Golf Course Management.
- K. Violation of any of the above policies may result in cancellation of Trail Fee privileges without a return of the Trail Fee.

#### **VIII. USE OF CLUB-PROVIDED GOLF CARTS**

- A. Use of Golf Course golf carts shall be in accordance with Section 7, Chapter IV of the District Rules.

All golf cart fees are per person. Individuals may pay a fee for an additional rider. Single riders are encouraged to pair up with other single riders in the group to reduce wear and tear on the golf carts and the course whenever possible. The General Manager has the authority to require players to pair up when conditions warrant.

- B. Golf carts are obtained from the Golf Pro Shop. Golf cart rentals may be paid for by cash, local check, or by credit card. Rental fees are payable in advance.
- C. Course golf carts and rental golf clubs must be returned to the golf cart staging area immediately following play.



## **IX. GENERAL GOLF CART RULES**

- A. Only golfers who are licensed drivers aged 16 and over shall be eligible to use a golf cart on golf course property. Such persons shall provide appropriate proof of age in the form of a valid driving license if requested by Golf Course Management.
- B. Golf carts shall be operated at safe speeds and only on appropriate areas of the Golf Course. Golf carts should not be taken onto private property. Golf cart rental customers are responsible for damage to golf carts that may have occurred during play and subsequent operation of the golf cart. Rental customers are required to report such damage to the pro-shop or cart facility staff. Complete contact information must be provided prior to leaving the golf course.
- C. No golf carts shall be allowed on the golf course later than 15 minutes before dusk. All rented carts must be returned prior to or at that time.
- D. Golf Cart Rules
  - 1. No more than two riders and two sets of golf clubs are permitted per golf cart. Each golfer must have their own bag and set of clubs.
  - 2. Golf carts must stay on paths in the vicinity of all tees and greens.
  - 3. Please keep golf carts on cart paths where provided or at least 60 feet from greens and a safe distance from slopes, water hazards, bunkers, and tee boxes.
  - 4. Golf carts may not be used beyond the number of holes for which first rented.
  - 5. Golf carts are not allowed off the golf course property.
  - 6. Only beverages and coolers purchased from the Viera East Golf Course restaurant Hook & Eagle will be allowed on golf cart; exceptions to this policy are for documented medical reasons only.
  - 7. Golf carts and rental golf clubs must be returned to the golf cart staging area immediately following play.
  - 8. Golf Course Management reserves the right to refuse or cancel the use of a golf cart, without refunding any fees to any person(s) not following any golf cart rules or course regulations.
  - 9. Riding spectators will be allowed along if appropriate golf cart fees have been paid and the space is available.
  - 10. Juniors riding in a golf cart must be of a size that allows their feet to rest flat on the floorboard when seated. If not, approval from the Golf Course Management must be obtained. Golf Course Management reserves the right to refuse golf course use to any junior golfer.

## **X. HANDICAP GOLF CART FLAG POLICY**

Golfers requiring the use of a handicap flag shall request the use of such from the Golf Course Management by presenting a copy of a valid DMV issued handicap parking decal (issued in the name of the decal owner) and a copy of the corresponding golfer's valid state issued driver's license.

- A. Golfers issued handicap flags are asked to stay on the concrete paths where provided around all tee boxes and greens whenever possible.
- B. All Golfers issued handicap flags must remain at least 30 feet from the edge of all greens and tee boxes. If for any reason, a golfer needs closer access to the tees and the greens, authorization may be given on a case by case basis as determined by Golf Course Management. If this type of authorization is granted a special type of handicap flag will be issued to the golfer.
- C. At no time should a golf cart be driven or parked between a greenside bunker and the green, or between a bulkhead and the green.
- D. The handicap flag must be clearly displayed on the golf cart at all times.
- E. When outside conditions dictate a closure of the fairways (i.e. too wet, annual overseeding), handicap flag play will not be allowed.
- F. Golfers desiring a daily handicap flag may request such flag from the golf shop staff. The golfer must leave either a valid resident I.D. card or valid state issued driver's license with the golf shop staff and a nominal refundable deposit may be required. The golfer requesting this daily handicap flag must show proof of a handicap valid state issued driver's license/I.D. card or a valid DMV issued handicap parking decal. If the issued handicap flag is lost, stolen, not returned or damaged, the deposit will not be refunded.

## **XI. GENERAL RULES AND REGULATIONS**

- A. U.S.G.A. rules govern all play, except where modified by local rules as created by professional golf staff. The U.S.G.A. handicap system is based on the assumption that every player will endeavor to make the best score that he or she can in every round played and will report every acceptable round for handicap purposes.
- B. All golfers must register and pay appropriate fees in the Golf Pro Shop prior to play.
- C. All golfers must have their own bag and golf clubs. Rentals are available.
- D. Proper attire is required. (See Dress Code.)
- E. Slow Play - In the interest of all, golfers should play at a pace which is consistent with the day's pace of play and which positions the group within ½ hole of the group preceding. Groups are encouraged to play when ready and play without delay. Player Assistants are in control of all play on the golf course. If a group has fallen out of position and has interfered with the pace of the following group or groups, they will be asked to increase their pace of play. If this has not been accomplished within a reasonable amount of time, the Player Assistant may:
  - Have the group step aside and allow the group behind to play through.
  - Ask the group to cease play and reposition themselves directly behind the group in front of them.

- If a group is unable to maintain a proper pace after such actions have taken place, they may be asked to leave the golf course and come back at a time more suitable to such a pace.

Proper “Pace of Play” is 4 hours and 14 minutes based on the USGA pace rating for the golf course. Proper pace of play is also dependent on the pace of play of those players ahead. Groups recognizing that they are a hole or more behind the group ahead should make every effort to improve their pace of play in order to finish in less than 4 hours and 14 minutes.

- F. Golfers are allowed to retrieve his/her golf ball lost on that hole on that day of play. U.S. G.A. Rules allow you up to 5 minutes to search for a lost ball on the hole of play only. If ball is not readily identifiable and retrievable, player must abandon search. Ball hawking is not permitted at any time. Play must not be delayed. Players not abiding may be asked to leave the course.
- G. Private beverage coolers are prohibited, unless required for medical reasons.
- H. Please repair ball marks, rake bunkers and fill divots with the sand that is provided on golf carts.
- I. Walking is permitted after 2:00 P.M. Monday through Thursday only. Walking will not be permitted January 1st thru March 31<sup>st</sup> or when course conditions do not permit. Electric golf cart usage is mandatory at all other times.
- J. Practice, with the exception of instruction from the professional golf staff, must be confined to the Practice Areas/Range/Green. All practice areas are supervised by the professional golf staff and availability shall be at their discretion. All golfers using the front practice range or the rear practice tee, bunker and/or putting green must register with the golf shop prior to practice. Use of personal golf balls is permitted at practice area at rear of driving range for short game practice for all CDD Residents and public players registered to play golf. Other practice may be approved based on availability and at the discretion of the golf operations staff. All other golfers using the practice area must pay in advance for use of club practice balls. Course practice balls, tokens, and baskets cannot be removed from practice facility.
- K. The Golf Course Management has total control of all pairings and play on the golf course. Golfers or guests not abiding with staff requests may be asked to leave without entitlement to a refund or rain check.
- L. Bicycles, skateboards, and roller blades are not allowed on cart paths, parking lot or Clubhouse area.
- M. Except for service animals (such as Seeing Eye dogs), pets are not permitted on the course facilities or club grounds at any time.
- N. All range balls and range ball containers are the property of the Viera East Golf Course. Removal of these items may result in player to be asked to leave without entitlement to a refund, and or banishment of the facility.

## **XI. TOURNAMENTS**

- A. All tournament play shall be in accordance with Section 16, Chapter IV of the District Rules.
- B. The Golf Course operates a restaurant to provide food for patrons. Patrons of the Golf Course are requested to refrain from bringing food with them for tournament participants. However, where charitable organizations request authorization to bring donated food to the course for tournament participants, Golf Course Management may utilize discretion in allowing this to occur provided an adequate set up/service fee

is paid. Set up/service fees should take into consideration the number of tournament participants and Golf Course staffing requirements.

- C. The Golf Course operates a bar providing beer, wine, liquor, and non-alcoholic beverages to its patrons. In the discretion of the Golf Course Management, tournament sponsors may arrange for alternative beverage service. Payments of appropriate fees (corkage fees) for this privilege are required.

## **XII. COURSE CLOSING**

If for any reason the golf course is closed for the entire day, all golf reservations for that day will be canceled. If the course is closed temporarily for a period of time due to frost, fog or rain, tee time reservations will be honored beginning at the time the course was closed for play. Tee times will resume where they were left off.

- A. The golf course may be closed for the following reasons:

- **Lightning** – The Viera East Golf Course is equipped with the Thorguard Lightning Prediction System with course alert sirens. If the Thorguard system predicts dangerous lightning in our area the Thorguard system will automatically send a signal to the course alert sirens to warn players of dangerous lightning on the golf course grounds. Lightning is a severe hazard that must be taken seriously. ALL players must immediately stop play and seek shelter at the clubhouse any time they believe lightning threatens them, even if a signal has not been sounded.

### **Viera East Golf Course uses the following signals:**

#### **ONE prolonged horn blast:**

#### **DISCONTINUE PLAY IMMEDIATELY**

**All players must leave the golf course and practice areas and return to the Clubhouse immediately.**

#### **THREE consecutive horn blasts:**

#### **RESUMPTION OF PLAY**

**All activity may resume on the course and practice areas.**

- **Excessive Rainfall** - excessive rainfall would be defined by puddles on the greens, fairways and cart paths, or by a golf cart leaving tracks that are damaging to the turf. The course should be closed for a period of time long enough to prevent damage to the course and ensure customer satisfaction with their playing experience. The period of time will vary by amount of rain and course condition prior to the rain.
- **Course Maintenance** - course closure for maintenance will be scheduled in advance. Closure will occur ONLY if the work being done could not be completed in a timely manner with play on the course. Examples would be aerification or major rebuilding work.
- **Hurricanes or other Disasters** - the course will be closed in advance of an oncoming hurricane allowing enough time for personnel to complete preparations and evacuate safely. The course will re-open only after the storm has passed, the buildings are inspected, and the course is playable. Reasonable time will be allowed for any clean-up necessary to ensure all persons' safety.

In the event of a temporary closing, all departments will be open for normal business hours. For extended

course closure of more than four hours, the golf shop will remain open until 4:30 P.M. All other departments' personnel will be de-staffed.

### **XIII. RAIN CHECK POLICY**

The Golf Course Management may, in their discretion, close the course during times when play would be dangerous to either persons or the course. There is no obligation to close the course because of inclement weather. All golf play shall be at the player's own risk. A voucher for replay will be issued by the Golf Course Management when inclement weather restricts play on the golf course based on the number of unplayed holes.

The Golf Course Management is under no obligation to issue a rain check for reasons other than inclement weather.

### **XIV. GOLF MAINTENANCE AND LANDSCAPING**

The Golf Course Superintendent will be responsible for the development of all golf course landscaping programs and installation or removal of all material. Requests by residents for landscaping to be placed on golf course property must be made in writing to the Golf Course General Manager, who will consult with the Golf Course Superintendent and evaluate the request. The Golf Staff will make the decision on the request and reply to the resident. The cost of any residential request will be the responsibility of the resident, to include material, installation, and additional costs during establishment period.

## SECTION VI

## SECTION VIII

# SECTION A



**Viera East**  
**Community Development District**  
Check Register Summary  
June 20, 2025 through July 24, 2025

Fund	Date	Check #'s	Amount
General Fund			
	6/26/25	5484-5498	\$ 18,493.95
	7/2/25	5499-5505	\$ 26,251.76
	07/10/25	5506-5510	\$ 2,537.75
	7/17/25	5511-5515	\$ 13,609.53
	7/24/25	5516-5532	\$ 4,580.87
Sub-Total			\$ 65,473.86
Capital Reserve			
	7/10/25	207	\$ 3,750.00
	7/17/25	208-209	\$ 31,407.88
Sub-Total			\$ 35,157.88
Golf Course			
	6/26/25	32716-32740	\$ 57,906.83
	7/2/25	32741-32751	\$ 7,726.86
	07/10/25	32752-32776	\$ 28,093.39
	7/17/25	32777-32794	\$ 23,080.55
	7/24/25	32795-32813	\$ 15,325.96
Sub-Total			\$ 132,133.59
Total			\$ 232,765.33

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	7/24/25	PAGE	1
*** CHECK DATES 06/20/2025 - 07/24/2025 ***														
VIERA EAST-GENERAL FUND														
BANK A VIERA EAST-GF														

  

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
6/26/25	00339	6/26/25 07122025	202506 300-15500-10000	ENTERTAINMENT 7/12/25	*	225.00	
				AMY ANDERSEN			225.00 005484
6/26/25	00034	6/09/25 112086 J	202506 340-53800-47300	1705 CRANE CREEK BLVD	*	212.49	
				CITY OF COCOA			212.49 005485
6/26/25	00195	6/19/25 8310755	202506 320-53800-34100	PEST CONTROL	*	498.46	
				ECOLAB PEST ELIMINATION DIV			498.46 005486
6/26/25	00330	6/26/25 07012025	202506 300-15500-10000	ENTERTAINMENT 7/1/25	*	150.00	
				HANS LAFLEUR			150.00 005487
6/26/25	00330	6/26/25 07152025	202506 300-15500-10000	ENTERTAINMENT 7/15/25	*	150.00	
				HANS LAFLEUR			150.00 005488
6/26/25	00350	6/26/25 07192025	202506 300-15500-10000	ENTERTAINMENT 7/19/25	*	150.00	
				JOHN BLEDSOE			150.00 005489
6/26/25	00292	6/26/25 07262025	202506 300-15500-10000	ENTERTAINMENT 7/26/25	*	200.00	
				LACEY CONNELLY			200.00 005490
6/26/25	00291	6/26/25 07042025	202506 300-15500-10000	ENTERTAINMENT 7/4/25	*	350.00	
				ROCKSTAR KARAOKE ENTERTAINMENT LLC			350.00 005491
6/26/25	00291	6/26/25 07112025	202506 300-15500-10000	ENTERTAINMENT 7/11/25	*	350.00	
				ROCKSTAR KARAOKE ENTERTAINMENT LLC			350.00 005492
6/26/25	00291	6/26/25 07182025	202506 300-15500-10000	ENTERTAINMENT 7/18/25	*	350.00	
				ROCKSTAR KARAOKE ENTERTAINMENT LLC			350.00 005493
6/26/25	00291	6/26/25 07252025	202506 300-15500-10000	ENTERTAINMENT 7/25/25	*	350.00	
				ROCKSTAR KARAOKE ENTERTAINMENT LLC			350.00 005494
6/26/25	00348	6/26/25 07082025	202506 300-15500-10000	ENTERTAINMENT 7/8/25	*	150.00	
				STEVE SNELL TRIVIA NIGHT			150.00 005495

  

VIER --VIERA EAST-- AWOLFE





CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
7/17/25	00188	7/10/25 30902369	202507 340-53800-54100	UNIFORMS	*	68.68	
				UNIFIRST CORPORATION			68.68 005515
7/24/25	00267	7/08/25 25-07-02	202507 340-53800-47900	30 YARD ROLLOFF	*	632.56	
				BERRY DISPOSAL			632.56 005516
7/24/25	00034	7/09/25 112086 J	202507 340-53800-47300	1705 CRANE CREEK BLVD	*	212.49	
				CITY OF COCOA			212.49 005517
7/24/25	00195	7/17/25 8545131	202507 320-53800-34100	PEST CONTROL	*	498.46	
				ECOLAB PEST ELIMINATION DIV			498.46 005518
7/24/25	00320	7/24/25 08302025	202507 300-15500-10000	ENTERTAINMENT 8/30/25	*	150.00	
				GRACE TAPERT			150.00 005519
7/24/25	00330	7/24/25 08052025	202507 300-15500-10000	ENTERTAINMENT 8/5/25	*	150.00	
				HANS LAFLEUR			150.00 005520
7/24/25	00335	7/24/25 08162025	202507 300-15500-10000	ENTERTAINMENT 8/16/25	*	150.00	
				JEFF YOUNG			150.00 005521
7/24/25	00351	7/24/25 08022025	202507 300-15500-10000	ENTERTAINMENT 8/2/25	*	250.00	
				JOHNNY DANGER			250.00 005522
7/24/25	00292	7/24/25 08232025	202507 300-15500-10000	ENTERTAINMENT 8/23/25	*	200.00	
				LACEY CONNELLY			200.00 005523
7/24/25	00291	7/24/25 08082025	202507 300-15500-10000	ENTERTAINMENT 8/8/25	*	350.00	
				ROCKSTAR KARAOKE ENTERTAINMENT LLC			350.00 005524
7/24/25	00291	7/24/25 08082025	202507 300-15500-10000	ENTERTAINMENT 8/8/25	*	350.00	
				ROCKSTAR KARAOKE ENTERTAINMENT LLC			350.00 005525
7/24/25	00291	7/24/25 08152025	202507 300-15500-10000	ENTERTAINMENT 8/15/25	*	350.00	
				ROCKSTAR KARAOKE ENTERTAINMENT LLC			350.00 005526

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CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
7/24/25	00291	7/24/25 08222025	202507 300-15500-10000	ENTERTAINMENT 8/22/25	*	350.00	
				ROCKSTAR KARAOKE ENTERTAINMENT LLC			350.00 005527
7/24/25	00291	7/24/25 08292025	202507 300-15500-10000	ENTERTAINMENT 8/29/25	*	350.00	
				ROCKSTAR KARAOKE ENTERTAINMENT LLC			350.00 005528
7/24/25	00352	7/24/25 08092025	202507 300-15500-10000	ENTERTAINMENT 8/9/25	*	150.00	
				RYAN GATES			150.00 005529
7/24/25	00348	7/24/25 08122025	202507 300-15500-10000	ENTERTAINMENT 8/12/25	*	150.00	
				STEVE SNELL TRIVIA NIGHT			150.00 005530
7/24/25	00348	7/24/25 08262025	202507 300-15500-10000	ENTERTAINMENT 8/26/25	*	150.00	
				STEVE SNELL TRIVIA NIGHT			150.00 005531
7/24/25	00188	7/17/25 30902386	202507 340-53800-54100	UNIFORMS	*	68.68	
		7/24/25 30902402	202507 340-53800-54100	UNIFORMS	*	68.68	
				UNIFIRST CORPORATION			137.36 005532
TOTAL FOR BANK A						65,473.86	
TOTAL FOR REGISTER						65,473.86	

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CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
7/10/25	00095	7/09/25 07092025	202507 320-53800-60000	VIERA EAST GC DECK & SIMU	*	3,750.00	
				ARCHITECTONIC INC			3,750.00 000207
7/17/25	00097	7/11/25 16884	202507 320-53800-60000	ASPHALT PAVING AND CLEANU	*	18,764.78	
		7/11/25 16885	202507 320-53800-60000	SEALCOATING AND CLEANUP	*	4,992.60	
				ASPHALT 365			23,757.38 000208
7/17/25	00096	7/11/25 1813	202507 300-13100-10200	REPAIRS	*	7,650.50	
				PRESSURE AND FLOW LLC			7,650.50 000209
TOTAL FOR BANK C						35,157.88	
TOTAL FOR REGISTER						35,157.88	

VIER --VIERA EAST-- AWOLFE

\*\*\* CHECK DATES 06/20/2025 - 07/24/2025 \*\*\*  
 VIERA EAST- GOLF COURSE  
 BANK B VIERA EAST-GOLF

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
6/26/25	01643	6/23/25 10203956	202506 320-57200-46000	MAINTENANCE	*	216.50	
				ACCURATE AIR CONDITIONING HEATING			216.50 032716
6/26/25	01485	6/06/25 92072164	202506 300-14200-10000	SPINE POCKET	*	161.70	
		6/10/25 92074878	202506 300-14200-10000	LINKSLEGEND MEMBERS	*	264.60	
				ACUSHNET COMPANY			426.30 032717
6/26/25	01654	10/01/24 1752787	202410 320-57200-51100	TOWEL	*	154.68	
		10/11/24 1754949	202410 320-57200-51100	TOWELS	*	154.68	
		6/24/25 1834285	202506 320-57200-51100	TOWELS	*	161.27	
				ALSCO			470.63 032718
6/26/25	01668	6/18/25 56919	202506 390-57200-51160	JANITORIAL SVCS	*	280.00	
				BREVARD HOME CLEANING			280.00 032719
6/26/25	01689	6/19/25 601881	202506 300-14100-10000	BREAD	*	230.65	
		6/24/25 477752	202506 300-14100-10000	BREAD	*	194.60	
				BREVARD BAKERS BREAD INC			425.25 032720
6/26/25	00024	6/10/25 112664 J	202506 320-57200-43000	2300 CLUBHOUSE DR	*	168.43	
		6/10/25 112664 J	202506 330-57200-43000	2300 CLUBHOUSE DR	*	168.43	
		6/10/25 112664 J	202506 350-57200-43000	2300 CLUBHOUSE DR	*	168.43	
		6/11/25 70192 JU	202506 390-57200-43000	5600 MURRELL RD	*	457.73	
		6/12/25 141774 J	202506 320-57200-43000	4563 BRAYWICK CT	*	81.43	
				CITY OF COCOA UTILITIES			1,044.45 032721
6/26/25	01394	6/15/25 63531784	202506 330-57200-54600	RENTAL	*	142.74	
				ECOLAB			142.74 032722
6/26/25	01681	5/12/25 15872798	202505 320-57200-34100	TELEPHONE	*	38.10	

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CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
		5/12/25	15872799 202505 320-57200-54210	TELEPHONE	*	716.93	
				EVERON, LLC			755.03 032723
6/26/25	01632	6/16/25	10102112 202506 300-13100-10000	NETWORK	*	635.60	
		6/16/25	10102112 202506 320-57200-41000	NETWORK	*	635.59	
				FUSION LLC			1,271.19 032724
6/26/25	00587	6/19/25	16608228 202506 390-57200-46110	GASOLINE	*	817.57	
		6/19/25	16608228 202506 300-13100-10000	GASOLINE	*	402.69	
		6/19/25	16608229 202506 390-57200-46110	DIESEL	*	529.70	
		6/19/25	16608229 202506 300-13100-10000	DIESEL	*	260.89	
				GLOVER OIL COMPANY INC			2,010.85 032725
6/26/25	01372	6/18/25	39477591 202506 320-57200-34100	PRINTER LEASE	*	156.34	
		6/18/25	39477591 202506 300-13100-10000	PRINTER LEASE	*	156.34	
				GREAT AMERICA FINANCIAL SVCS			312.68 032726
6/26/25	01514	6/16/25	0278767- 202506 390-57200-47500	MACROSORB RADICULAR	*	2,378.00	
				NOBLE TURF, LLC			2,378.00 032727
6/26/25	00504	6/16/25	SC-T0001 202506 390-57200-46000	HYDRAULIC HOSE	*	96.50	
		6/18/25	SC-T0001 202506 390-57200-46000	HYDRAULIC HOSE	*	135.75	
				PIRTEK SPACE COAST			232.25 032728
6/26/25	99999	6/26/25	VOID 202506 000-00000-00000	VOID CHECK	C	.00	
				*****INVALID VENDOR NUMBER*****			.00 032729
6/26/25	99999	6/26/25	VOID 202506 000-00000-00000	VOID CHECK	C	.00	
				*****INVALID VENDOR NUMBER*****			.00 032730
6/26/25	01324	6/16/25	06162025 202506 390-57200-46000	FAN & HOSE	*	322.15	

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6/16/25		06162025	202506 300-13100-10000	LOOP CAPS	*	203.42	
6/16/25		06162025	202506 330-57200-54000	LIGHTSPEED DEMO REFUND	*	1.07-	
6/16/25		06162025	202506 340-57200-51100	THERMAL LABELS	*	32.33	
6/16/25		06162025	202506 320-57200-41000	HULU SUBSCRIPTION	*	105.97	
6/16/25		06162025	202506 390-57200-51100	FLAGS	*	285.99	
6/16/25		06162025	202506 300-15500-10000	FLAGS	*	1,143.98	
6/16/25		06162025	202506 320-57200-51000	USB SUPPLIES	*	69.89	
6/16/25		06162025	202506 340-57200-54000	ANNUAL DUES	*	305.76	
6/16/25		06162025	202506 340-57200-54000	ANNUAL DUES	*	582.98	
6/16/25		06162025	202506 300-14200-10000	TROPHY	*	38.00	
6/16/25		06162025	202506 340-57200-51100	GOLF SWING TRAINER AD	*	119.99	
6/16/25		06162025	202506 330-57200-46000	FAUCET	*	37.98	
6/16/25		06162025	202506 330-57200-54000	SOFTWARE TEST RUN	*	3.20	
6/16/25		06162025	202506 320-57200-51100	PRESSURE WASHER	*	1,329.99-	
6/16/25		06162025	202506 320-57200-51200	SUPERITENDENT CLASS A	*	191.48	
6/16/25		06162025	202506 330-57200-46000	MOTOR	*	262.42	
6/16/25		06162025	202506 300-13100-10000	WIPER BLADES	*	64.95	
6/16/25		06162025	202506 320-57200-51000	POSTAGE	*	249.00	
6/16/25		06162025	202506 320-57200-41000	TELEPHONE	*	15.55	
6/16/25		06162025	202506 300-13100-10000	SIM CARD	*	9.99	
6/16/25		06162025	202506 300-13100-10000	DEVICE PAYMENT	*	138.94	
6/16/25		06162025	202506 320-57200-51000	CHARGERS	*	14.53	
6/16/25		06162025	202506 320-57200-51200	STAFF LUNCH	*	76.06	

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		6/16/25	06162025 202506 320-57200-51000	PAPER ORGANIZER	*	66.61	
		6/16/25	06162025 202506 320-57200-41000	CRICKET WIRELESS	*	35.00	
		6/16/25	06162025 202506 330-57200-46000	REFRIGATOR PART	*	28.44	
		6/16/25	06162025 202506 320-57200-41000	CRICKET WIRELESS	*	97.67	
		6/16/25	06162025 202506 300-14200-10000	SUNSCREEN	*	75.63	
		6/16/25	06162025 202506 340-57200-51100	SUPPLIES	*	74.10	
		6/16/25	06162025 202506 340-57200-46000	AIR FILTER	*	33.24	
		6/16/25	06162025 202506 340-57200-46000	DRINKING WATER HOSE	*	21.99	
		6/16/25	06162025 202506 300-13100-10000	MAINTENANCE	*	233.27	
		6/16/25	06162025 202506 300-13100-10000	ADVERTISEMENT	*	1,750.00	
		6/16/25	06162025 202506 300-13100-10000	DANCING FOR THE SPACE COA	*	41.85	
		6/16/25	06162025 202506 300-13100-10000	ADS	*	303.58	
		6/16/25	06162025 202506 300-13100-10000	ADULT PARTY SUNGLASSES	*	90.90	
REGIONS BANK							5,795.78 032731
6/26/25 00603		6/13/25 211702	202506 390-57200-46000	HEDGE TRIMMER BLADE	*	29.98	
ROCKLEDGE MOWER & SERVICE							29.98 032732
6/26/25 01685		6/26/25 1229362	202506 330-57200-54000	355005	*	96.80	
		6/26/25 1229362	202506 300-15500-10000	355005	*	871.20	
SESAC							968.00 032733
6/26/25 01334		6/06/25 15379605	202506 390-57200-51100	FLAGSTICK	*	99.00	
		6/17/25 15499131	202506 390-57200-51100	MARKING PAINT	*	142.80	
SITEONE LANDSCAPE SUPPLY, LLC							241.80 032734
6/26/25 00130		6/18/25 72212169	202506 300-14100-10000	FOOD	*	1,327.68	

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		6/18/25	72212169	202506	330-57200-43100				
			FUEL			*	6.50		
		6/20/25	72212645	202506	300-14100-10000			1,256.16	
			FOOD			*			
		6/20/25	72212645	202506	300-14100-10200			144.00	
			BEVERAGE			*			
		6/20/25	72212645	202506	330-57200-43100			6.50	
			FUEL			*			
		6/21/25	72213114	202506	300-14100-10200			245.18	
			BEVERAGE			*			
		6/21/25	72213114	202506	330-57200-51050			147.79	
			PLASTIC			*			
		6/21/25	72213114	202506	300-14100-10000			545.43	
			FOOD			*			
		6/21/25	72213114	202506	330-57200-43100			6.50	
			FUEL			*			
		6/24/25	72213513	202506	300-14100-10200			84.29	
			BEVERAGE			*			
		6/24/25	72213513	202506	330-57200-51050			170.57	
			PLASTIC			*			
		6/24/25	72213513	202506	300-14100-10000			2,016.58	
			FOOD			*			
		6/24/25	72213513	202506	330-57200-43100			6.50	
			FUEL			*			
					SYSCO			5,963.68	032735
6/26/25	01512	6/07/25	1863800	202506	390-57200-54600	*	90.72		
			RENT			*			
		6/12/25	1881579	202506	390-57200-54600			726.47	
			RENT			*			
		6/13/25	1886801	202506	390-57200-54600			4,717.02	
			RENT			*			
		6/13/25	1886801	202506	390-57200-54600			3,368.45	
			RENT			*			
		6/13/25	1886811	202506	390-57200-54600			6,541.14	
			RENT			*			
					THE HUNTINGTON NATIONAL BANK			15,443.80	032736
6/26/25	01588	6/12/25	9552	202506	390-57200-47500	*	4,334.00		
			MSM TURF						
					TURF SOLUTIONS OF FLORIDA INC			4,334.00	032737
6/26/25	00807	6/19/25	30902321	202506	390-57200-54100	*	172.93		
			UNIFORMS						
					UNIFIRST CORPORATION			172.93	032738
					VIER --VIERA EAST-- AWOLFE				

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6/26/25	01244	6/24/25 06242025	202506 300-15100-00700	ASSESSMENTS	*	13,358.34	
				VIERA EAST CDD - SERIES 2012			13,358.34 032739
6/26/25	00117	5/21/25 41271358	202505 390-57200-46000	SHAFT CARRIER PIVOT	*	1,085.27	
		6/13/25 41276138	202506 390-57200-46000	BEDKNIFE LOW CUT	*	355.92	
		6/19/25 41277596	202506 390-57200-47100	SCOTCHLOK EPOXY	*	191.46	
				WESCOTURF INC.			1,632.65 032740
7/02/25	01560	6/30/25 00120299	202506 330-57200-43100	CYLINDER RENTAL	*	226.23	
				ARC3 GASES, INC			226.23 032741
7/02/25	01668	6/25/25 57317	202506 390-57200-51160	JANITORIAL SVCS	*	280.00	
				BREVARD HOME CLEANING			280.00 032742
7/02/25	01689	6/26/25 477764	202506 300-14100-10000	BREAD	*	185.00	
		7/01/25 477789	202506 300-14100-10000	BREAD	*	50.65	
				BREVARD BAKERS BREAD INC			235.65 032743
7/02/25	01472	6/26/25 25062636	202506 390-57200-49100	2ND REINSPECTION	*	141.00	
				BREVARD COUNTY FIRE RESCUE			141.00 032744
7/02/25	01695	6/16/25 8504127	202506 300-14200-10000	ZIPCORE	*	84.15	
				DUNLOP SPORTS AMERICAS			84.15 032745
7/02/25	01514	6/26/25 0279170-	202506 390-57200-46000	GLYPHOSATE	*	1,809.50	
				NOBLE TURF, LLC			1,809.50 032746
7/02/25	00808	6/28/25 06282025	202506 300-10100-11000	PETTY CASH	*	622.00	
				PETTY CASH			622.00 032747
7/02/25	01696	6/23/25 1890040	202506 330-57200-46000	STEAM CLEANING	*	700.00	
				ROYAL HOOD CLEANING			700.00 032748
				VIER --VIERA EAST-- AWOLFE			



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7/10/25	01388	7/07/25 AR135923	202507 390-57200-54600 PRINTER LEASE	DEX IMAGING	*	107.32	107.32 032757
7/10/25	01681	6/23/25 15903628	202506 320-57200-54210 TELEPHONE	EVERON, LLC	*	134.80	134.80 032758
7/10/25	01438	7/01/25 64194	202507 320-57200-54000 ADULT HANDICAPS	FLORIDA STATE GOLF ASSOCIATION	*	361.00	361.00 032759
7/10/25	00563	7/01/25 INV/2025	202507 340-57200-51100 TEES	GLOBAL GOLF SALES, INC.	*	102.75	102.75 032760
7/10/25	00587	7/03/25 16636385	202507 390-57200-46110 GASOLINE	GLOVER OIL COMPANY INC	*	785.98	1,173.10 032761
		7/03/25 16636385	202507 300-13100-10000 GASOLINE		*	387.12	
7/10/25	99999	7/10/25 VOID	202507 000-00000-00000 VOID CHECK	*****INVALID VENDOR NUMBER*****	C	.00	.00 032762
7/10/25	01693	6/27/25 06272025	202506 330-57200-46000 CONCRETE STEP STONE		*	7.12	
		6/27/25 06272025	202506 330-57200-46000 FENCE MATERIALS		*	85.94-	
		6/27/25 06272025	202506 330-57200-46000 FENCE MATERIALS		*	149.32-	
		6/27/25 06272025	202506 330-57200-46000 BUMPERS		*	6.47	
		6/27/25 06272025	202506 390-57200-47100 BUCKET		*	41.85	
		6/27/25 06272025	202506 300-13100-10000 ANCHOR KIT		*	61.24	
		6/27/25 06272025	202506 300-13100-10000 KEY TAG		*	17.80	
		6/27/25 06272025	202506 330-57200-46000 PINE LUMBER		*	14.42	
		6/27/25 06272025	202506 340-57200-51100 SPRAY PAINT		*	36.92	
		6/27/25 06272025	202506 330-57200-46000 POST CAP		*	24.65	

VIER --VIERA EAST-- AWOLFE

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	7/24/25	PAGE	9
*** CHECK DATES 06/20/2025 - 07/24/2025 ***														
VIERA EAST- GOLF COURSE														
BANK B VIERA EAST-GOLF														

  

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
6/27/25		06272025	202506 300-13100-10000	SCREWS	*	20.90	
6/27/25		06272025	202506 340-57200-51100	BRACKETS & ANCHORS	*	227.08	
6/27/25		06272025	202506 340-57200-51100	SPACKLING PASTE	*	46.32	
6/27/25		06272025	202506 300-13100-10000	METAL SCREWS	*	8.97	
6/27/25		06272025	202506 300-13100-10000	WIRE SHELF	*	10.98	
6/27/25		06272025	202506 300-13100-10000	CHAIN & SPRING LINK	*	10.59	
HOME DEPOT CREDIT SERVICES						300.05	032763
-----							
7/10/25	00180	7/01/25 406070	202507 390-57200-46000	FHP BELT	*	43.80	
		7/03/25 406354	202507 390-57200-46000	SMALL BULB	*	13.78	
NAPA AUTO PARTS						57.58	032764
-----							
7/10/25	01358	6/30/25 00134011	202506 320-57200-46000	CYLINDER RENTAL	*	55.61	
NEXAIR, LLC						55.61	032765
-----							
7/10/25	01324	6/22/25 06222025	202506 300-14100-10000	STOCK	*	6.98	
		6/22/25 06222025	202506 300-14100-10000	SAUCE	*	9.95	
		6/22/25 06222025	202506 300-14100-10000	GRAVY	*	11.94	
		6/22/25 06222025	202506 300-14100-10200	MILK	*	7.98	
		6/22/25 06222025	202506 330-57200-51100	LAPTOP BAG & BACKPACK	*	54.12	
		6/22/25 06222025	202506 300-14100-10000	FOOD	*	89.94	
		6/22/25 06222025	202506 330-57200-51025	SUPPLIES	*	253.27	
		6/22/25 06222025	202506 320-57200-49800	OFFICE VISIT	*	441.00	
		6/22/25 06222025	202506 330-57200-49800	OFFICE VISIT	*	52.00-	
REGIONS BANK						823.18	032766
-----							
7/10/25	00603	7/09/25 212901	202507 390-57200-46000	BULB	*	13.98	
ROCKLEDGE MOWER & SERVICE						13.98	032767
-----							
VIER --VIERA EAST-- AWOLFE							



\*\*\* CHECK DATES 06/20/2025 - 07/24/2025 \*\*\*  
 VIERA EAST- GOLF COURSE  
 BANK B VIERA EAST-GOLF

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
7/10/25	01334	7/03/25 15568648	202507 390-57200-47500	HERBICIDE	*	181.88	
SITEONE LANDSCAPE SUPPLY, LLC							181.88 032768
7/10/25	01210	7/05/25 60364858	202507 320-57200-51000	OFFICE SUPPLIES	*	75.58	
STAPLES ADVANTAGE							75.58 032769
7/10/25	99999	7/10/25 VOID	202507 000-00000-00000	VOID CHECK	C	.00	
*****INVALID VENDOR NUMBER*****							.00 032770
7/10/25	00130	7/01/25 72215450	202507 300-14100-10000	FOOD	*	1,176.48	
		7/01/25 72215450	202507 300-14100-10200	BEVERAGES	*	428.08	
		7/01/25 72215450	202507 330-57200-51050	PLASTIC	*	235.56	
		7/01/25 72215450	202507 330-57200-43100	FUEL	*	6.50	
		7/03/25 72215923	202507 300-14100-10000	FOOD	*	641.74	
		7/03/25 72215923	202507 330-57200-51050	PLASTIC	*	71.32	
		7/03/25 72215923	202507 330-57200-51025	KITCHEN	*	158.96	
		7/03/25 72215923	202507 330-57200-43100	FUEL	*	6.50	
		7/04/25 72216137	202507 300-14100-10000	FOOD	*	762.23	
		7/04/25 72216137	202507 300-14100-10200	BEVERAGES	*	656.53	
		7/04/25 72216137	202507 330-57200-51025	KITCHEN	*	305.39	
		7/04/25 72216137	202507 330-57200-43100	FUEL	*	6.50	
		7/07/25 72216729	202507 300-14100-10200	FOOD	*	29.49	
		7/07/25 72216729	202507 330-57200-51025	PLASTIC	*	231.05	
		7/07/25 72216729	202507 300-14100-10000	BEVERAGES	*	579.87	
SYSCO							5,296.20 032771
7/10/25	01512	6/27/25 1916281	202506 390-57200-54600	RENT	*	242.06	

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		6/27/25 1916281	202506 350-57200-46100		*	10,784.30	
		RENT					
		6/27/25 1916281	202506 390-57200-54600		*	253.59	
		RENT					
		6/27/25 1916281	202506 350-57200-46100		*	492.60	
		RENT					
		6/28/25 1916760	202506 390-57200-54600		*	1,065.98	
		RENT					
				THE HUNTINGTON NATIONAL BANK			12,838.53 032772
7/10/25 01672		6/30/25 18611039	202506 320-57200-54500		*	456.67	
		COMMUNICATIONS					
				TPX COMMUNICATIONS			456.67 032773
7/10/25 00807		7/03/25 30902352	202507 390-57200-54100		*	178.05	
		UNIFORMS					
				UNIFIRST CORPORATION			178.05 032774
7/10/25 00068		6/27/25 9295319-	202507 320-57200-34100		*	743.64	
		8 YARD DUMPSTER					
		6/27/25 9295617-	202507 390-57200-47900		*	225.99	
		6 YARD DUMPSTER					
				WASTE MANAGEMENT			969.63 032775
7/10/25 00117		7/01/25 41280129	202507 390-57200-46000		*	283.39	
		GASKET SET					
		7/02/25 41280230	202507 390-57200-46000		*	979.69	
		PUMP KIT					
				WESCOTURF INC.			1,263.08 032776
7/17/25 01643		2/12/25 10203952	202502 320-57200-46000		*	3,150.00	
		MAINTENANCE					
		2/14/25 10203952	202502 320-57200-46000		*	700.00	
		MAINTENANCE					
		4/02/25 10203953	202504 320-57200-46000		*	850.00	
		ICE MACHINE CLEANIG					
				ACCURATE AIR CONDITIONING HEATING			4,700.00 032777
7/17/25 01485		7/08/25 92094705	202507 300-14200-10000		*	1,384.33	
		SHIRTS					
		7/10/25 92096659	202507 300-14200-10000		*	504.79	
		GOLF BALLS					
		7/11/25 92097727	202507 300-14200-10000		*	514.50	
		GOLF BALLS					
				ACUSHNET COMPANY			2,403.62 032778
				VIER --VIERA EAST-- AWOLFE			





CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
7/17/25	00807	7/10/25 30902370 UNIFIRST	202507 390-57200-54100	UNIFIRST CORPORATION	*	178.05	178.05 032792
7/17/25	01558	7/11/25 50350933 TRACTOR	202507 390-57200-54600	WELLS FARGO FINANCIAL LEASING, INC.	*	652.46	652.46 032793
7/17/25	00117	7/09/25 41281626 FLYERS	202507 390-57200-46000	WESCOTURF INC.	*	429.07	429.07 032794
7/24/25	01485	7/15/25 92099999 SHIRTS	202507 300-14200-10000	ACUSHNET COMPANY	*	289.52	289.52 032795
7/24/25	00091	7/21/25 INV06445 HATS	202507 300-14200-10000	AHEAD LLC	*	947.14	947.14 032796
7/24/25	01654	7/22/25 1842669 TOWELS	202507 320-57200-51100	ALSCO	*	161.27	161.27 032797
7/24/25	01471	7/18/25 183263 BUSINESS CARDS	202507 320-57200-51100	ALLEGRA-ROCKLEDGE	*	80.00	80.00 032798
7/24/25	01560	7/22/25 00120777 GASES	202507 330-57200-43100	ARC3 GASES, INC	*	139.80	139.80 032799
7/24/25	01689	7/17/25 615824 BREAD	202507 300-14100-10000	BREVARD BAKERS BREAD INC	*	185.00	414.00 032800
		7/24/25 101860 BREAD	202507 300-14100-10000		*	229.00	
7/24/25	01678	4/03/25 3259 SHIRTS	202504 330-57200-51100	CARLSEN'S CUSTOM T'S	*	195.81	391.62 032801
		4/03/25 3259 SHIRTS	202504 300-15500-10000		*	195.81	
7/24/25	00024	7/09/25 70192 JU 5600 MURRELL RD	202507 390-57200-43000		*	426.03	

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		7/10/25	112664 J 202507 320-57200-43000	2300 CLUBHOUSE DR	*	221.27	
		7/10/25	112664 J 202507 330-57200-43000	2300 CLUBHOUSE DR	*	221.28	
		7/10/25	112664 J 202507 350-57200-43000	2300 CLUBHOUSE DR	*	221.28	
				CITY OF COCOA UTILITIES			1,089.86 032802
7/24/25	01695	7/09/25	8545261 202507 300-14200-10000	GOLF SHIRTS	*	516.03	
		7/11/25	8549590 202507 300-14200-10000	GOLF BALLS	*	720.00	
				DUNLOP SPORTS AMERICAS			1,236.03 032803
7/24/25	01394	7/15/25	63537068 202507 330-57200-54600	RENTAL	*	142.74	
				ECOLAB			142.74 032804
7/24/25	01632	7/16/25	10116436 202507 320-57200-41000	NETWORK	*	632.64	
		7/16/25	10116436 202507 300-13100-10000	NETWORK	*	632.63	
				FUSION LLC			1,265.27 032805
7/24/25	00587	7/17/25	16662339 202507 390-57200-46110	GASOLINE	*	567.11	
		7/17/25	16662339 202507 300-13100-10000	GASOLINE	*	279.33	
		7/17/25	16662340 202507 390-57200-46110	DIESEL	*	883.06	
		7/17/25	16662340 202507 300-13100-10000	DIESEL	*	434.94	
				GLOVER OIL COMPANY INC			2,164.44 032806
7/24/25	00564	7/15/25	55126 202507 390-57200-47300	BIN C TOPDRESS	*	1,012.46	
				GOLF SPECIALTIES, INC.			1,012.46 032807
7/24/25	01372	7/21/25	39705942 202507 320-57200-34100	PRINTER LEASE	*	156.34	
		7/21/25	39705942 202507 300-13100-10000	PRINTER LEASE	*	156.34	
				GREAT AMERICA FINANCIAL SVCS			312.68 032808
7/24/25	01646	7/06/25	07062025 202507 390-57200-51200	REIMBURSEMENT	*	147.39	
				HARVEY MEISTER			147.39 032809
				VIER --VIERA EAST-- AWOLFE			

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
7/24/25	00180	7/23/25 408572	202507 390-57200-46000	CORE DEPOSIT	*	169.08	
				NAPA AUTO PARTS			169.08 032810
7/24/25	00808	7/20/25 07202025	202507 300-10100-11000	PETTY CASH	*	745.00	
				PETTY CASH			745.00 032811
7/24/25	00130	7/17/25 72219136	202507 300-14100-10000	FOOD	*	1,256.26	
		7/19/25 72219666	202507 300-14100-10000	FOOD	*	1,039.59	
		7/19/25 72219666	202507 300-14100-10200	BEVERAGE	*	526.58	
		7/19/25 72219666	202507 330-57200-51050	PLASTIC	*	168.68	
		7/19/25 72219666	202507 330-57200-43100	FUEL	*	6.50	
		7/21/25 72220015	202507 330-57200-51025	KITCHEN SUPPLIES	*	41.19	
		7/21/25 72220015	202507 300-14100-10000	FOOD	*	1,123.19	
		7/21/25 72220015	202507 300-14100-10200	BEVERAGE	*	29.95	
		7/21/25 72220015	202507 330-57200-43100	FUEL	*	6.50	
				SYSCO			4,198.44 032812
7/24/25	00807	7/17/25 30902386	202507 390-57200-54100	UNIFORMS	*	178.05	
		7/24/25 30902402	202507 390-57200-54100	UNIFORMS	*	241.17	
				UNIFIRST CORPORATION			419.22 032813
TOTAL FOR BANK B						132,133.59	
TOTAL FOR REGISTER						132,133.59	

VIER --VIERA EAST-- AWOLFE

## SECTION B



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

***Unaudited Financial Reporting***  
***June 30, 2025***



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**Viera East**  
**Community Development District**  
**Combined Balance Sheet**  
**June 30, 2025**

	General Fund	Capital Reserve Fund	Debt Service Fund	Capital Projects Fund	Golf Course/ Recreation Fund	Totals Governmental Funds
<b>Assets</b>						
<u>Cash</u>						
Operating Account	\$ 112,129	\$ -	\$ -	\$ -	\$ 719,632	\$ 831,761
Capital Reserve Account	\$ -	\$ 299,131	\$ -	\$ -	\$ -	\$ 299,131
Assessments Receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Receivable	\$ -	\$ -	\$ -	\$ -	\$ 5,141	\$ 5,141
Due from Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from Golf Course	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from General Fund	\$ -	\$ -	\$ -	\$ -	\$ 16,341	\$ 16,341
Due from Other	\$ -	\$ -	\$ -	\$ -	\$ 17,484	\$ 17,484
Prepaid Expenses	\$ 11,339	\$ -	\$ -	\$ -	\$ 102,870	\$ 114,210
Inventory - Pro Shop	\$ -	\$ -	\$ -	\$ -	\$ 44,576	\$ 44,576
Inventory - Hook & Eagle	\$ -	\$ -	\$ -	\$ -	\$ 34,989	\$ 34,989
<u>Investments</u>						
State Board of Administration	\$ 614,489	\$ 1,102,064	\$ -	\$ -	\$ 302,738	\$ 2,019,290
<u>Series 2012</u>						
Reserve	\$ -	\$ -	\$ -	\$ -	\$ 283,179	\$ 283,179
Benefit Assessment	\$ -	\$ -	\$ -	\$ -	\$ 55,611	\$ 55,611
Bond Service	\$ -	\$ -	\$ -	\$ -	\$ 6,496	\$ 6,496
Recreation Fees	\$ -	\$ -	\$ -	\$ -	\$ 107,467	\$ 107,467
Prepaid Expenses - Debt	\$ -	\$ -	\$ -	\$ -	\$ 130,000	\$ 130,000
<u>Series 2020</u>						
Reserve	\$ -	\$ -	\$ 237,149	\$ -	\$ -	\$ 237,149
Temporary Interest	\$ -	\$ -	\$ 95	\$ -	\$ -	\$ 95
Bond Service	\$ -	\$ -	\$ 136,005	\$ -	\$ -	\$ 136,005
Project	\$ -	\$ -	\$ -	\$ 64,840	\$ -	\$ 64,840
Improvements (Net of Depreciation)	\$ -	\$ -	\$ -	\$ -	\$ 1,779,589	\$ 1,779,589
<b>Total Assets</b>	<b>\$ 737,957</b>	<b>\$ 1,401,195</b>	<b>\$ 373,250</b>	<b>\$ 64,840</b>	<b>\$ 3,606,114</b>	<b>\$ 6,183,355</b>
<b>Liabilities</b>						
Accounts Payable	\$ 17,594	\$ -	\$ -	\$ -	\$ 27,033	\$ 44,627
Accrued Expenses	\$ 9,990	\$ -	\$ -	\$ -	\$ 600	\$ 10,590
Deferred Revenue - Season Advance	\$ -	\$ -	\$ -	\$ -	\$ 42,012	\$ 42,012
Deferred Revenue - Special Assessment O&M	\$ -	\$ -	\$ -	\$ -	\$ 4,560	\$ 4,560
Deferred Revenue - Special Assessment Debt	\$ -	\$ -	\$ -	\$ -	\$ 144,131	\$ 144,131
Due to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Golf Course	\$ 16,341	\$ -	\$ -	\$ -	\$ -	\$ 16,341
Due to Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Interest Payable	\$ -	\$ -	\$ -	\$ -	\$ 8,876	\$ 8,876
Accrued Principal Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Payroll Payable	\$ 19,153	\$ -	\$ -	\$ -	\$ 55,335	\$ 74,488
Notes Payable	\$ -	\$ -	\$ -	\$ -	\$ 766,826	\$ 766,826
Sales Tax Payable	\$ -	\$ -	\$ -	\$ -	\$ 25,139	\$ 25,139
Event Deposits	\$ -	\$ -	\$ -	\$ -	\$ (15,807)	\$ (15,807)
Bonds Payable - Series 2012	\$ -	\$ -	\$ -	\$ -	\$ 1,065,000	\$ 1,065,000
Bond Discount	\$ -	\$ -	\$ -	\$ -	\$ (4,294)	\$ (4,294)
Deferred Loss	\$ -	\$ -	\$ -	\$ -	\$ (35,353)	\$ (35,353)
<b>Total Liabilities</b>	<b>\$ 63,078</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,084,058</b>	<b>\$ 2,147,136</b>
<b>Fund Balance</b>						
Nonspendable						
Prepaid Items	\$ 11,339	\$ -	\$ -	\$ -	\$ -	\$ 11,339
Restricted for						
Debt Service - Series 2020	\$ -	\$ -	\$ 373,250	\$ -	\$ -	\$ 373,250
Capital Projects - Series 2020	\$ -	\$ -	\$ -	\$ 64,840	\$ -	\$ 64,840
Assigned for						
Capital Reserves	\$ -	\$ 1,401,195	\$ -	\$ -	\$ -	\$ 1,401,195
Unassigned	\$ 663,540	\$ -	\$ -	\$ -	\$ 1,522,056	\$ 2,185,596
<b>Total Fund Balances</b>	<b>\$ 674,880</b>	<b>\$ 1,401,195</b>	<b>\$ 373,250</b>	<b>\$ 64,840</b>	<b>\$ 1,522,056</b>	<b>\$ 4,036,219</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 737,957</b>	<b>\$ 1,401,195</b>	<b>\$ 373,250</b>	<b>\$ 64,840</b>	<b>\$ 3,606,114</b>	<b>\$ 6,183,355</b>

**Viera East**  
**Community Development District**  
**General Fund**

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending June 30, 2025**

	Adopted Budget	Prorated Budget Thru 06/30/25	Actual Thru 06/30/25	Variance
<b><u>Revenues</u></b>				
Maintenance Assessments	\$ 1,378,973	\$ 1,388,671	\$ 1,388,671	\$ -
Golf Course Administrative Services	\$ 56,280	\$ 42,210	\$ 42,210	\$ 0
Donations for Park Materials	\$ 5,000	\$ 3,750	\$ -	\$ (3,750)
Miscellaneous Revenue - Marketing	\$ 20,000	\$ 15,000	\$ 7,049	\$ (7,951)
Interest Income	\$ 100	\$ 75	\$ 14,489	\$ 14,414
<b>Total Revenues</b>	<b>\$1,460,353</b>	<b>\$1,449,706</b>	<b>\$1,452,419</b>	<b>\$ 2,713</b>
<b><u>Expenditures</u></b>				
<b><u>General &amp; Administrative</u></b>				
Supervisors Fees	\$ 30,519	\$ 22,889	\$ 18,442	\$ 4,447
Engineering Fees	\$ 5,000	\$ 3,750	\$ -	\$ 3,750
Attorney's Fees	\$ 20,000	\$ 15,000	\$ 2,988	\$ 12,012
Dissemination	\$ 1,050	\$ 788	\$ 788	\$ -
Trustee Fees	\$ 5,600	\$ 4,200	\$ 3,030	\$ 1,170
Annual Audit	\$ 14,000	\$ 10,500	\$ 10,996	\$ (496)
Collection Agent	\$ 2,500	\$ 1,875	\$ -	\$ 1,875
Management Fees	\$ 115,242	\$ 86,432	\$ 86,432	\$ -
Postage	\$ 2,000	\$ 1,500	\$ 12	\$ 1,488
Printing & Binding	\$ 2,500	\$ 1,875	\$ 325	\$ 1,550
Insurance - Liability	\$ 15,229	\$ 11,422	\$ 7,320	\$ 4,102
Legal Advertising	\$ 2,500	\$ 1,875	\$ 299	\$ 1,576
Other Current Charges	\$ 1,200	\$ 900	\$ 247	\$ 653
Office Supplies	\$ 2,000	\$ 1,500	\$ 103	\$ 1,397
Dues & Licenses	\$ 175	\$ 175	\$ 175	\$ -
Information Technology	\$ 4,735	\$ 3,551	\$ 3,551	\$ 0
<b>Total General &amp; Administrative</b>	<b>\$ 224,250</b>	<b>\$ 168,231</b>	<b>\$ 134,707</b>	<b>\$ 33,524</b>

**Viera East**  
**Community Development District**  
**General Fund**

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending June 30, 2025**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 06/30/25	Thru 06/30/25	Variance
<b><u>Operations &amp; Maintenance</u></b>				
<b>Operating Expenditures</b>				
Salaries	\$ 178,500	\$ 133,875	\$ 133,810	\$ 65
Administration Fee	\$ 1,436	\$ 1,077	\$ 1,690	\$ (613)
FICA Expense	\$ 14,155	\$ 10,616	\$ 10,236	\$ 380
Health Insurance	\$ 5,000	\$ 3,750	\$ 1,039	\$ 2,711
Workers Compensation	\$ 3,790	\$ 2,843	\$ 2,039	\$ 804
Unemployment	\$ 1,119	\$ 839	\$ 610	\$ 229
Retirement Contribution	\$ 5,061	\$ 3,796	\$ -	\$ 3,796
Other Contractual	\$ 10,000	\$ 7,500	\$ 6,101	\$ 1,399
Marketing - Lifestyle/Amenities	\$ 95,000	\$ 71,250	\$ 65,916	\$ 5,334
Training	\$ 500	\$ 375	\$ -	\$ 375
<b>Subtotal Field Expenditures</b>	<b>\$ 314,561</b>	<b>\$ 235,921</b>	<b>\$ 221,441</b>	<b>\$ 14,480</b>
<b>Maintenance Expenditures</b>				
Canal Maintenance	\$ 14,000	\$ 10,500	\$ -	\$ 10,500
Lake Bank Restoration	\$ 164,000	\$ 123,000	\$ 170,620	\$ (47,620)
Lake Bank Education Project	\$ 3,000	\$ 2,250	\$ -	\$ 2,250
Environmental Services	\$ 10,000	\$ 7,500	\$ -	\$ 7,500
Water Management System	\$ 134,248	\$ 100,686	\$ 102,931	\$ (2,245)
Midge Control	\$ 8,000	\$ 6,000	\$ -	\$ 6,000
Contingencies	\$ 10,000	\$ 7,500	\$ 550	\$ 6,950
Fire Line Management	\$ 3,500	\$ 2,625	\$ 1,895	\$ 730
Basin Repair	\$ 3,000	\$ 2,250	\$ -	\$ 2,250
<b>Subtotal Maintenance Expenditures</b>	<b>\$ 349,748</b>	<b>\$ 262,311</b>	<b>\$ 275,997</b>	<b>\$ (13,686)</b>

**Viera East**  
**Community Development District**  
**General Fund**

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending June 30, 2025**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 06/30/25	Thru 06/30/25	Variance
<b>Grounds Maintenance Expenditures</b>				
Salaries	\$ 232,730	\$ 174,548	\$ 154,703	\$ 19,845
Bonus Program	\$ -	\$ -	\$ 59,814	\$ (59,814)
Administrative Fees	\$ 2,840	\$ 2,130	\$ 1,650	\$ 480
FICA	\$ 19,787	\$ 14,840	\$ 11,835	\$ 3,006
Health Insurance	\$ 32,893	\$ 24,670	\$ 23,303	\$ 1,367
Workers Compensation	\$ 4,942	\$ 3,707	\$ 2,577	\$ 1,130
Unemployment	\$ 2,608	\$ 1,956	\$ 1,254	\$ 702
Retirement Contribution	\$ 6,682	\$ 5,012	\$ -	\$ 5,012
Telephone	\$ 15,660	\$ 11,745	\$ 6,940	\$ 4,805
Utilities	\$ 15,000	\$ 11,250	\$ 4,434	\$ 6,816
Property Appraiser	\$ 1,990	\$ 1,493	\$ 2,391	\$ (899)
Insurance - Property	\$ 3,344	\$ 2,508	\$ 2,727	\$ (219)
Repairs	\$ 25,000	\$ 18,750	\$ 26,682	\$ (7,932)
Fuel	\$ 21,000	\$ 15,750	\$ 11,089	\$ 4,661
Park Maintenance	\$ 45,000	\$ 33,750	\$ 22,640	\$ 11,110
Sidewalk Repair	\$ 15,000	\$ 11,250	\$ -	\$ 11,250
Chemicals	\$ 4,000	\$ 3,000	\$ 1,611	\$ 1,389
Contingencies	\$ 10,000	\$ 7,500	\$ 14,731	\$ (7,231)
Refuse	\$ 12,000	\$ 9,000	\$ 12,604	\$ (3,604)
Office Supplies	\$ -	\$ -	\$ 1,411	\$ (1,411)
Uniforms	\$ 4,000	\$ 3,000	\$ 1,325	\$ 1,675
Fire Alarm System	\$ 7,500	\$ 5,625	\$ 270	\$ 5,355
Rain Bird Pump System	\$ 28,041	\$ 21,031	\$ 9,194	\$ 11,837
Park Materials	\$ 10,000	\$ 7,500	\$ 262	\$ 7,238
Bay Hill Flow Way Maintenance	\$ 20,000	\$ 15,000	\$ -	\$ 15,000
<b>Subtotal Grounds Maintenance Exp.</b>	<b>\$ 540,017</b>	<b>\$ 405,013</b>	<b>\$ 373,446</b>	<b>\$ 31,567</b>
<b>Total Operations &amp; Maintenance</b>	<b>\$1,204,326</b>	<b>\$ 903,245</b>	<b>\$ 870,884</b>	<b>\$ 32,361</b>
<b>Total Expenditures</b>	<b>\$1,428,576</b>	<b>\$1,071,476</b>	<b>\$1,005,591</b>	<b>\$ 65,885</b>
<b>Excess (Deficiency) of Revenues over Exp.</b>	<b>\$ 31,777</b>		<b>\$ 446,828</b>	
<b><u>Other Financing Sources/(Uses):</u></b>				
Transfer In/(Out) - Capital Reserve	\$ (31,777)	\$ (31,777)	\$ (31,777)	\$ -
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ (31,777)</b>	<b>\$ (31,777)</b>	<b>\$ (31,777)</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ (0)</b>		<b>\$ 415,051</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 259,828</b>	
<b>Fund Balance - Ending</b>	<b>\$ (0)</b>		<b>\$ 674,880</b>	

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

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b><u>Revenues</u></b>													
Maintenance Assessments	\$ -	\$ 396,554	\$ 836,923	\$ 59,657	\$ 16,072	\$ 10,242	\$ 37,381	\$ 4,909	\$ 26,934	\$ -	\$ -	\$ -	\$ 1,388,671
Golf Course Administrative Service	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ -	\$ -	\$ -	\$ 42,210
Donations for Park Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Misc. Revenue - Marketing	\$ -	\$ -	\$ -	\$ 5,593	\$ 626	\$ 74	\$ -	\$ 757	\$ -	\$ -	\$ -	\$ -	\$ 7,049
Interest Income	\$ -	\$ -	\$ -	\$ 1,408	\$ 2,614	\$ 2,886	\$ 2,790	\$ 2,542	\$ 2,248	\$ -	\$ -	\$ -	\$ 14,489
<b>Total Revenues</b>	<b>\$ 4,690</b>	<b>\$401,244</b>	<b>\$841,613</b>	<b>\$ 71,348</b>	<b>\$ 24,002</b>	<b>\$ 17,891</b>	<b>\$ 44,861</b>	<b>\$ 12,897</b>	<b>\$ 33,873</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,452,419</b>

<b><u>Expenditures</u></b>													
<b><u>General &amp; Administrative</u></b>													
Supervisors Fees	\$ 1,288	\$ 2,417	\$ 2,191	\$ 2,467	\$ 2,210	\$ 2,417	\$ 2,191	\$ 1,044	\$ 2,217	\$ -	\$ -	\$ -	\$ 18,442
Engineering Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Attorney's Fees	\$ 2,988	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,988
Dissemination	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ -	\$ -	\$ -	\$ 788
Trustee Fees	\$ 337	\$ 337	\$ 337	\$ 337	\$ 337	\$ 337	\$ 337	\$ 337	\$ 337	\$ -	\$ -	\$ -	\$ 3,030
Annual Audit	\$ 1,222	\$ 1,222	\$ 1,222	\$ 1,222	\$ 1,222	\$ 1,222	\$ 1,222	\$ 1,222	\$ 1,222	\$ -	\$ -	\$ -	\$ 10,996
Collection Agent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Management Fees	\$ 9,604	\$ 9,604	\$ 9,604	\$ 9,604	\$ 9,604	\$ 9,604	\$ 9,604	\$ 9,604	\$ 9,604	\$ -	\$ -	\$ -	\$ 86,432
Postage	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ 12
Printing & Binding	\$ 4	\$ 6	\$ 103	\$ 5	\$ 13	\$ 42	\$ 51	\$ 40	\$ 62	\$ -	\$ -	\$ -	\$ 325
Insurance - Liability	\$ 813	\$ 813	\$ 813	\$ 813	\$ 813	\$ 813	\$ 813	\$ 813	\$ 813	\$ -	\$ -	\$ -	\$ 7,320
Legal Advertising	\$ 299	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 299
Other Current Charges	\$ 25	\$ 27	\$ 31	\$ -	\$ 11	\$ 35	\$ 31	\$ 34	\$ 55	\$ -	\$ -	\$ -	\$ 247
Office Supplies	\$ 103	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ 103
Dues & Licenses	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Information Technology	\$ 395	\$ 395	\$ 395	\$ 395	\$ 395	\$ 395	\$ 395	\$ 395	\$ 395	\$ -	\$ -	\$ -	\$ 3,551
<b>Total General &amp; Administrative</b>	<b>\$ 17,350</b>	<b>\$ 14,907</b>	<b>\$ 14,782</b>	<b>\$ 14,929</b>	<b>\$ 14,691</b>	<b>\$ 14,950</b>	<b>\$ 14,730</b>	<b>\$ 13,576</b>	<b>\$ 14,793</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 134,707</b>

**Operations & Maintenance**

**Operating Expenditures**

Salaries	\$ 14,769	\$ 14,384	\$ 14,864	\$ 14,864	\$ 13,425	\$ 15,175	\$ 15,168	\$ 15,914	\$ 15,247	\$ -	\$ -	\$ -	\$ 133,810
Administration Fee	\$ 103	\$ 99	\$ 955	\$ 95	\$ 103	\$ 72	\$ 69	\$ 72	\$ 123	\$ -	\$ -	\$ -	\$ 1,690
FICA Expense	\$ 1,130	\$ 1,100	\$ 1,137	\$ 1,137	\$ 1,027	\$ 1,161	\$ 1,160	\$ 1,217	\$ 1,166	\$ -	\$ -	\$ -	\$ 10,236

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

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Operating Expenditures Continued</b>													
Health Insurance	\$ 167	\$ 108	\$ 109	\$ 109	\$ 109	\$ 109	\$ 109	\$ 109	\$ 109	\$ -	\$ -	\$ -	\$ 1,039
Workers Compensation	\$ 68	\$ 317	\$ 235	\$ 235	\$ 212	\$ 240	\$ 240	\$ 251	\$ 241	\$ -	\$ -	\$ -	\$ 2,039
Unemployment	\$ 106	\$ -	\$ 242	\$ 242	\$ 21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 610
Retirement Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Contractual	\$ 611	\$ 704	\$ 608	\$ 608	\$ 611	\$ 611	\$ 631	\$ 655	\$ 1,061	\$ -	\$ -	\$ -	\$ 6,101
Marketing - Lifestyle/Amenities	\$ 10,450	\$ 4,629	\$ 10,637	\$ 5,454	\$ 8,322	\$ 4,178	\$ 6,078	\$ 8,631	\$ 7,536	\$ -	\$ -	\$ -	\$ 65,916
Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Operating Exp.</b>	<b>\$ 27,404</b>	<b>\$ 21,342</b>	<b>\$ 28,787</b>	<b>\$ 22,744</b>	<b>\$ 23,830</b>	<b>\$ 21,546</b>	<b>\$ 23,456</b>	<b>\$ 26,850</b>	<b>\$ 25,483</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 221,441</b>
<b>Maintenance Expenditures</b>													
Canal Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lake Bank Restoration	\$ -	\$ -	\$ -	\$ 68,248	\$ 102,372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 170,620
Lake Bank Education Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Environmental Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Management System	\$ 10,464	\$ 11,124	\$ 12,244	\$ 10,684	\$ 10,904	\$ 12,904	\$ 10,464	\$ -	\$ 24,143	\$ -	\$ -	\$ -	\$ 102,931
Midge Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingencies	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 100	\$ 100	\$ 50	\$ 100	\$ -	\$ -	\$ -	\$ 550
Fire Line Management	\$ -	\$ 800	\$ 211	\$ 150	\$ 600	\$ 135	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,895
Basin Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Maintenance Exp.</b>	<b>\$ 10,464</b>	<b>\$ 11,924</b>	<b>\$ 12,455</b>	<b>\$ 79,082</b>	<b>\$ 114,076</b>	<b>\$ 13,139</b>	<b>\$ 10,564</b>	<b>\$ 50</b>	<b>\$ 24,243</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 275,997</b>
<b>Grounds Maintenance Expenditures</b>													
Salaries	\$ 17,090	\$ 17,235	\$ 17,718	\$ 17,743	\$ 15,127	\$ 17,295	\$ 16,612	\$ 18,152	\$ 17,731	\$ -	\$ -	\$ -	\$ 154,703
Bonus Program	\$ -	\$ 59,814	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,814
Administrative Fees	\$ 179	\$ 173	\$ 179	\$ 159	\$ 190	\$ 179	\$ 173	\$ 181	\$ 237	\$ -	\$ -	\$ -	\$ 1,650
FICA	\$ 1,307	\$ 1,318	\$ 1,355	\$ 1,357	\$ 1,157	\$ 1,323	\$ 1,271	\$ 1,389	\$ 1,356	\$ -	\$ -	\$ -	\$ 11,835
Health Insurance	\$ 2,351	\$ 2,351	\$ 2,969	\$ 2,605	\$ 2,605	\$ 2,605	\$ 2,605	\$ 2,605	\$ 2,605	\$ -	\$ -	\$ -	\$ 23,303
Workers Compensation	\$ 270	\$ 400	\$ 280	\$ 280	\$ 244	\$ 273	\$ 262	\$ 287	\$ 280	\$ -	\$ -	\$ -	\$ 2,577
Unemployment	\$ -	\$ -	\$ 290	\$ 610	\$ 216	\$ 52	\$ 41	\$ 43	\$ 3	\$ -	\$ -	\$ -	\$ 1,254
Retirement Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 909	\$ 643	\$ 1,128	\$ 634	\$ 635	\$ 860	\$ 635	\$ 636	\$ 860	\$ -	\$ -	\$ -	\$ 6,940
Utilities	\$ -	\$ 540	\$ 75	\$ 310	\$ 785	\$ 1,626	\$ 320	\$ 359	\$ 419	\$ -	\$ -	\$ -	\$ 4,434
Property Appraiser	\$ -	\$ -	\$ 2,391	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,391
Insurance - Property	\$ 303	\$ 303	\$ 303	\$ 303	\$ 303	\$ 303	\$ 303	\$ 303	\$ 303	\$ -	\$ -	\$ -	\$ 2,727
Repairs	\$ 2,676	\$ 10,116	\$ 883	\$ 673	\$ 294	\$ 9,210	\$ 928	\$ 261	\$ 1,640	\$ -	\$ -	\$ -	\$ 26,682
Fuel	\$ 1,350	\$ 889	\$ 1,409	\$ 1,447	\$ 1,239	\$ 1,363	\$ 1,069	\$ 1,139	\$ 1,184	\$ -	\$ -	\$ -	\$ 11,089



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

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Grounds Maintenance Exp. Continued</b>													
Park Maintenance	\$ 489	\$ 2,458	\$ 3,966	\$ 1,962	\$ 2,113	\$ 3,148	\$ 3,229	\$ 2,910	\$ 2,364	\$ -	\$ -	\$ -	\$ 22,640
Sidewalk Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Chemicals	\$ -	\$ 564	\$ -	\$ -	\$ -	\$ -	\$ 1,047	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,611
Contingencies	\$ 250	\$ 5,000	\$ 3,152	\$ -	\$ -	\$ 850	\$ 3,300	\$ 2,179	\$ -	\$ -	\$ -	\$ -	\$ 14,731
Refuse	\$ 3,356	\$ 615	\$ 1,174	\$ 1,243	\$ 1,249	\$ 2,415	\$ 1,281	\$ 609	\$ 663	\$ -	\$ -	\$ -	\$ 12,604
Office Supplies	\$ -	\$ 945	\$ 467	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,411
Uniforms	\$ 312	\$ (201)	\$ 229	\$ 285	\$ 139	\$ -	\$ -	\$ 279	\$ 283	\$ -	\$ -	\$ -	\$ 1,325
Fire Alarm System	\$ 270	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 270
Rain Bird Pump System	\$ 2,298	\$ 2,298	\$ 2,298	\$ 2,298	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,194
Park Materials	\$ -	\$ 262	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 262
Bay Hill Flow Way Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Grounds Maintenance</b>	<b>\$ 33,411</b>	<b>\$ 105,723</b>	<b>\$ 40,267</b>	<b>\$ 31,910</b>	<b>\$ 26,297</b>	<b>\$ 41,503</b>	<b>\$ 33,078</b>	<b>\$ 31,331</b>	<b>\$ 29,927</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 373,446</b>
<b>Total Operations &amp; Maintenance</b>	<b>\$ 71,278</b>	<b>\$ 138,989</b>	<b>\$ 81,508</b>	<b>\$ 133,736</b>	<b>\$ 164,203</b>	<b>\$ 76,188</b>	<b>\$ 67,097</b>	<b>\$ 58,230</b>	<b>\$ 79,654</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 870,884</b>
<b>Total Expenditures</b>	<b>\$ 88,628</b>	<b>\$ 153,896</b>	<b>\$ 96,290</b>	<b>\$ 148,665</b>	<b>\$ 178,895</b>	<b>\$ 91,138</b>	<b>\$ 81,827</b>	<b>\$ 71,806</b>	<b>\$ 94,447</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,005,591</b>
<b>Excess (Def.) of Rev. over Exp.</b>	<b>\$ (83,938)</b>	<b>\$ 247,348</b>	<b>\$ 745,323</b>	<b>\$ (77,317)</b>	<b>\$ (154,893)</b>	<b>\$ (73,247)</b>	<b>\$ (36,966)</b>	<b>\$ (58,909)</b>	<b>\$ (60,574)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 446,828</b>
<b>Other Financing Sources/Uses:</b>													
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (31,777)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (31,777)
<b>Total Other Fin. Sources/Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (31,777)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (31,777)</b>
<b>Net Change in Fund Balance</b>	<b>\$ (83,938)</b>	<b>\$ 247,348</b>	<b>\$ 745,323</b>	<b>\$ (77,317)</b>	<b>\$ (154,893)</b>	<b>\$ (105,024)</b>	<b>\$ (36,966)</b>	<b>\$ (58,909)</b>	<b>\$ (60,574)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 415,051</b>

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

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

**ON ROLL ASSESSMENTS**

							52.77%	22.14%	25.09%	100.00%
Date	Distribution	Gross Amount	Discount/Penalty	Commission	Interest	Net Receipts	O&M Portion	Recreation	2020 Debt Service	Total
11/14/24	2025-01	\$38,338.72	(\$1,886.23)	(\$729.05)	\$0.00	\$35,723.44	\$18,851.97	\$7,908.54	\$8,962.93	\$35,723.44
11/26/24	2025-02	\$760,685.10	(\$30,355.19)	(\$14,606.59)	\$0.00	\$715,723.32	\$377,701.53	\$158,448.47	\$179,573.32	\$715,723.32
12/10/24	2025-03	\$1,489,651.33	(\$59,556.11)	(\$28,601.92)	\$0.00	\$1,401,493.30	\$739,596.09	\$310,265.79	\$351,631.42	\$1,401,493.30
12/20/24	2025-04	\$195,093.24	(\$6,900.21)	(\$3,763.85)	\$0.00	\$184,429.18	\$97,326.98	\$40,829.35	\$46,272.85	\$184,429.18
01/10/25	2025-06	\$115,008.52	(\$3,446.59)	(\$2,231.25)	\$0.00	\$109,330.68	\$57,696.00	\$24,203.88	\$27,430.80	\$109,330.68
01/29/25	Interest	\$3,715.63	\$0.00	\$0.00	\$0.00	\$3,715.63	\$1,960.82	\$822.57	\$932.24	\$3,715.63
02/12/25	2025-07	\$31,686.88	(\$603.00)	(\$627.86)	\$0.00	\$30,456.02	\$16,072.26	\$6,742.42	\$7,641.34	\$30,456.02
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
05/16/25	2025-10	\$9,236.87	\$0.00	(\$189.83)	\$254.38	\$9,301.42	\$4,908.55	\$2,059.17	\$2,333.70	\$9,301.42
06/12/25	2025-11	\$32,486.90	\$0.00	(\$669.23)	\$974.63	\$32,792.30	\$17,305.16	\$7,259.63	\$8,227.51	\$32,792.30
06/23/25	2025-12	\$18,076.92	\$0.00	(\$372.38)	\$542.38	\$18,246.92	\$9,629.27	\$4,039.54	\$4,578.11	\$18,246.92
						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>		<b>\$2,786,297.13</b>	<b>\$(102,987.02)</b>	<b>\$(53,626.72)</b>	<b>\$ 1,771.39</b>	<b>\$ 2,631,454.78</b>	<b>\$ 1,388,671.43</b>	<b>\$ 582,557.47</b>	<b>\$ 660,225.88</b>	<b>\$ 2,631,454.78</b>

101%	Net Percent Collected
0	Balance Remaining to Collect

**Viera East**  
**Community Development District**  
**Golf Course, Pro Shop & Restaurant**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending June 30, 2025**

		Current Month			Year- to - Date		
Adopted		Actual	Actual		Actual	Actual	
Budget		6/30/24	6/30/25	Variance	Thru 06/30/24	Thru 06/30/25	Variance
<i>Number of Rounds</i>							
Paid Rounds	35,250	3,712	4,900	1,188	35,412	41,834	6,422
Passholder Rounds	10,000	213	-	(213)	2,413	2,321	(92)
Comp Rounds	3,000	92	85	(7)	939	1,092	153
<i>Revenue per Round</i>							
Paid Rounds	\$ 50	\$38	\$32	(6)	\$412	\$42	(370)
<b><u>Revenues</u></b>							
<b><u>Golf Course Revenue</u></b>							
Greens Fees	\$ 1,994,243	\$ 141,357	\$ 155,380	\$ 14,024	\$ 1,614,017	\$ 1,767,802	\$ 153,785
Gift Cards - Sales & (Usage)	\$ 26,523	\$ 2,141	\$ 1,015	\$ (1,126)	\$ 4,406	\$ 5,193	\$ 787
Season Advance/Trail Fees	\$ 125,000	\$ 8,019	\$ 8,015	\$ (4)	\$ 93,149	\$ 67,747	\$ (25,402)
Loyalty Program	\$ 25,000	\$ 2,071	\$ 1,744	\$ (327)	\$ 20,992	\$ 20,284	\$ (708)
Driving Range	\$ 84,872	\$ 7,488	\$ 11,513	\$ 4,024	\$ 73,650	\$ 81,633	\$ 7,983
Golf Lessons	\$ 7,000	\$ 2,840	\$ 550	\$ (2,290)	\$ 9,370	\$ 14,174	\$ 4,804
Miscellaneous Income - Golf Course	\$ 15,000	\$ 3,015	\$ 6,279	\$ 3,264	\$ 4,162	\$ 17,817	\$ 13,655
Assessments - Recreation Operating	\$ 18,239	\$ 1,520	\$ 26,450	\$ 24,930	\$ 13,679	\$ 38,609	\$ 24,930
<b>Subtotal Golf Course Revenue</b>	<b>\$2,295,877</b>	<b>\$ 168,452</b>	<b>\$ 210,946</b>	<b>\$ 42,494</b>	<b>\$ 1,833,424</b>	<b>\$ 2,013,259</b>	<b>\$ 179,835</b>
<b><u>Pro Shop Revenue</u></b>							
Merchandise Sales	\$ 122,004	\$ 11,372	\$ 14,636	\$ 3,264	\$ 114,863	\$ 106,238	\$ (8,625)
<b>Subtotal Pro Shop Revenue</b>	<b>\$ 122,004</b>	<b>\$ 11,372</b>	<b>\$ 14,636</b>	<b>\$ 3,264</b>	<b>\$ 114,863</b>	<b>\$ 106,238</b>	<b>\$ (8,625)</b>

**Viera East**  
**Community Development District**  
**Golf Course, Pro Shop & Restaurant**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending June 30, 2025**

Adopted Budget		Current Month			Year- to - Date			
		Actual	Actual	Variance	Actual	Actual	Variance	
		6/30/24	6/30/25		Thru 06/30/24	Thru 06/30/25		
<b><i>Restaurant Revenue</i></b>								
Food & Snack Sales	\$ 415,923	\$ 39,710	\$ 34,450	\$ (5,260)	\$ 354,796	\$ 335,706	\$ (19,090)	
Beverage Sales	\$ 13,642	\$ 4,234	\$ 5,312	\$ 1,078	\$ 41,361	\$ 29,296	\$ (12,065)	
Beer Sales	\$ 197,054	\$ 18,395	\$ 19,206	\$ 811	\$ 127,797	\$ 178,051	\$ 50,254	
Wine Sales	\$ 34,106	\$ 630	\$ 1,944	\$ 1,314	\$ 5,020	\$ 14,823	\$ 9,803	
Liquor Sales	\$ 101,442	\$ 13,016	\$ 15,701	\$ 2,684	\$ 108,746	\$ 155,612	\$ 46,866	
Miscellaneous Income - Restaurant	\$ -	\$ -	\$ 38	\$ 38	\$ 493	\$ 2,106	\$ 1,613	
Subtotal Restaurant Revenue		\$ 75,985	\$ 76,650	\$ 665	\$ 638,213	\$ 715,594	\$ 77,381	
Total Revenues		\$ 255,809	\$ 302,232	\$ 46,423	\$ 2,586,501	\$ 2,835,092	\$ 248,591	

**Expenditures**

**General Expenditures**

Other Contractual Services	\$ 20,000	\$ 878	\$ 1,281	\$ (403)	\$ 9,400	\$ 13,420	\$ (4,020)
Telephone	\$ 4,058	\$ 338	\$ 890	\$ (552)	\$ 3,035	\$ 8,955	\$ (5,919)
Utilities	\$ 5,400	\$ 523	\$ 250	\$ 274	\$ 3,511	\$ 3,252	\$ 259
Repairs & Maintenance	\$ 15,000	\$ 275	\$ 1,646	\$ (1,371)	\$ 4,031	\$ 17,441	\$ (13,410)
Bank Charges	\$ 55,000	\$ 6,110	\$ 11,056	\$ (4,945)	\$ 51,310	\$ 61,722	\$ (10,411)
Office Supplies	\$ 4,500	\$ 63	\$ 400	\$ (337)	\$ 2,189	\$ 3,659	\$ (1,470)
Operating Supplies	\$ 5,000	\$ 619	\$ 1,217	\$ (598)	\$ 6,303	\$ 10,628	\$ (4,324)
Dues, Licenses & Subscriptions	\$ 12,000	\$ 1,362	\$ 1,767	\$ (406)	\$ 9,596	\$ 12,601	\$ (3,005)
Drug Testing - All Departments	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Viera East**  
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**Golf Course, Pro Shop & Restaurant**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending June 30, 2025**

		Current Month			Year- to - Date		
Adopted		Actual	Actual		Actual	Actual	
Budget		6/30/24	6/30/25	Variance	Thru 06/30/24	Thru 06/30/25	Variance
<b><i>General Expenditures Continued</i></b>							
Training, Education & Emp. Relations	\$ 9,000	\$ -	\$ 268	\$ (268)	\$ 95	\$ 3,040	\$ (2,945)
Contractual Security	\$ 4,000	\$ 351	\$ 973	\$ (622)	\$ 2,445	\$ 7,529	\$ (5,083)
IT Services	\$ 3,000	\$ -	\$ 549	\$ (549)	\$ 1,332	\$ 6,017	\$ (4,685)
<b>Subtotal General Expenditures</b>	<b>\$ 137,458</b>	<b>\$ 10,519</b>	<b>\$ 20,296</b>	<b>\$ (9,777)</b>	<b>\$ 93,248</b>	<b>\$ 148,263</b>	<b>\$ (55,015)</b>
<b><i>Administrative Expenditures</i></b>							
Legal Fees	\$ 1,500	\$ -	\$ -	\$ -	\$ 563	\$ 803	\$ (241)
Arbitrage	\$ 600	\$ 50	\$ 50	\$ -	\$ 450	\$ 900	\$ (450)
Dissemination	\$ 1,050	\$ 83	\$ 88	\$ (4)	\$ 750	\$ 788	\$ (38)
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trustee Fees	\$ 4,100	\$ 341	\$ 341	\$ (0)	\$ 3,067	\$ 3,067	\$ (0)
Annual Audit	\$ 5,000	\$ 417	\$ 437	\$ (20)	\$ 3,750	\$ 3,929	\$ (179)
Golf Course Administrative Services	\$ 56,280	\$ 4,690	\$ 4,690	\$ -	\$ 42,210	\$ 42,210	\$ -
Insurance	\$ 161,889	\$ 12,156	\$ 12,852	\$ (696)	\$ 110,335	\$ 118,025	\$ (7,690)
Marketing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100	\$ (1,100)
Property Taxes	\$ 15,000	\$ 856	\$ 808	\$ 48	\$ 6,851	\$ 7,020	\$ (169)
<b>Subtotal Administrative Exp.</b>	<b>\$ 245,419</b>	<b>\$ 18,593</b>	<b>\$ 19,265</b>	<b>\$ (672)</b>	<b>\$ 167,975</b>	<b>\$ 177,842</b>	<b>\$ (9,867)</b>
<b>Total General &amp; Administrative</b>	<b>\$ 382,877</b>	<b>\$ 29,113</b>	<b>\$ 39,561</b>	<b>\$ (10,449)</b>	<b>\$ 261,222</b>	<b>\$ 326,104</b>	<b>\$ (64,882)</b>

**Viera East**  
**Community Development District**  
**Golf Course, Pro Shop & Restaurant**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending June 30, 2025**

		Current Month			Year- to - Date		
Adopted		Actual	Actual		Actual	Actual	
Budget		6/30/24	6/30/25	Variance	Thru 06/30/24	Thru 06/30/25	Variance
<u>Operations &amp; Maintenance</u>							
<b>Golf Operations Expenditures</b>							
Salaries	\$ 314,250	\$ 27,731	\$ 29,170	\$ (1,439)	\$ 234,333	\$ 265,527	\$ (31,194)
Administrative Fee	\$ 16,848	\$ 1,207	\$ 1,223	\$ (16)	\$ 10,446	\$ 10,752	\$ (307)
FICA Expense	\$ 26,671	\$ 2,121	\$ 2,232	\$ (110)	\$ 18,593	\$ 20,313	\$ (1,720)
Health Insurance	\$ 10,500	\$ 784	\$ 94	\$ 690	\$ 5,940	\$ 2,742	\$ 3,198
Workers Compensation	\$ 7,077	\$ 438	\$ 461	\$ (23)	\$ 3,395	\$ 4,381	\$ (986)
Unemployment	\$ 10,935	\$ 651	\$ 622	\$ 30	\$ 6,162	\$ 6,096	\$ 66
Golf Printing	\$ 2,500	\$ 196	\$ -	\$ 196	\$ 1,238	\$ 2,610	\$ (1,372)
Utilities	\$ 22,500	\$ 2,342	\$ 1,762	\$ 580	\$ 15,870	\$ 13,671	\$ 2,199
Repairs	\$ 1,000	\$ -	\$ 55	\$ (55)	\$ 550	\$ 449	\$ 101
Pest Control	\$ 1,300	\$ -	\$ -	\$ -	\$ 666	\$ -	\$ 666
Supplies	\$ 15,000	\$ 503	\$ 537	\$ (33)	\$ 13,689	\$ 5,880	\$ 7,809
Uniforms	\$ 1,500	\$ -	\$ 316	\$ (316)	\$ 99	\$ 1,675	\$ (1,576)
Training, Educ. & Employee Relations	\$ 9,000	\$ -	\$ -	\$ -	\$ 920	\$ 1,308	\$ (388)
Cart Lease	\$ 135,196	\$ 11,266	\$ 11,404	\$ (138)	\$ 84,435	\$ 103,284	\$ (18,849)
Cart Maintenance	\$ 5,000	\$ 2,622	\$ -	\$ 2,622	\$ 6,107	\$ 1,836	\$ 4,271
Driving Range	\$ 10,000	\$ (87)	\$ -	\$ (87)	\$ 5,372	\$ 2,277	\$ 3,095
<b>Subtotal Golf Operations Expenditure</b>	<b>\$ 589,277</b>	<b>\$ 49,776</b>	<b>\$ 47,875</b>	<b>\$ 1,901</b>	<b>\$ 407,814</b>	<b>\$ 442,802</b>	<b>\$ (34,988)</b>
<b>Golf Course Maintenance Expenditures</b>							
Salaries	\$ 474,149	\$ 33,848	\$ 40,482	\$ (6,634)	\$ 318,424	\$ 361,872	\$ (43,448)
Administrative Fees	\$ 6,616	\$ 396	\$ 615	\$ (218)	\$ 3,912	\$ 4,202	\$ (290)
FICA Expense	\$ 43,881	\$ 2,589	\$ 3,097	\$ (508)	\$ 25,302	\$ 27,683	\$ (2,382)
Employee Insurance	\$ 38,513	\$ 2,966	\$ 4,529	\$ (1,562)	\$ 28,089	\$ 46,872	\$ (18,784)

**Viera East**  
**Community Development District**  
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**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending June 30, 2025**

Adopted  Budget		Current Month			Year- to - Date			
		Actual	Actual	Variance	Actual	Actual	Variance	
		6/30/24	6/30/25		Thru 06/30/24	Thru 06/30/25		
Golf Course Maintenance Expenditures Continued								
Workers Compensation	\$ 10,462	\$ 534	\$ 635	\$ (101)	\$ 5,187	\$ 5,941	\$ (755)	
Unemployment	\$ 6,418	\$ 163	\$ 130	\$ 34	\$ 3,675	\$ 3,681	\$ (6)	
Utilities/Water	\$ 30,000	\$ 2,711	\$ 3,133	\$ (422)	\$ 25,782	\$ 23,437	\$ 2,345	
Repairs	\$ 48,000	\$ 3,435	\$ 3,765	\$ (331)	\$ 32,609	\$ 38,410	\$ (5,801)	
Restaurant Repairs	\$ 10,000	\$ 27	\$ 1,075	\$ (1,048)	\$ 7,142	\$ 4,965	\$ 2,177	
Fuel & Oil	\$ 40,000	\$ 3,039	\$ 2,404	\$ 635	\$ 25,578	\$ 22,415	\$ 3,164	
Pest Control	\$ 2,000	\$ 371	\$ -	\$ 371	\$ 1,882	\$ 3,013	\$ (1,131)	
Irrigation/Drainage	\$ 20,000	\$ 460	\$ 233	\$ 227	\$ 7,706	\$ 10,513	\$ (2,807)	
Sand and Topsoil	\$ 26,500	\$ 1,089	\$ 1,010	\$ 79	\$ 8,119	\$ 11,463	\$ (3,344)	
Flower/Mulch	\$ 7,000	\$ -	\$ -	\$ -	\$ 1,592	\$ 3,858	\$ (2,266)	
Fertilizer	\$ 175,000	\$ 16,839	\$ 11,590	\$ 5,249	\$ 126,129	\$ 84,589	\$ 41,541	
Seed/Sod	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 272	\$ (272)	
Trash Removal	\$ 3,000	\$ 219	\$ 226	\$ (7)	\$ 1,755	\$ 2,326	\$ (570)	
Contingency	\$ 7,500	\$ 87	\$ 1,413	\$ (1,326)	\$ 6,563	\$ 2,587	\$ 3,977	
First Aid	\$ 800	\$ -	\$ -	\$ -	\$ 129	\$ 277	\$ (148)	
Operating Supplies	\$ 20,000	\$ 2,302	\$ 1,451	\$ 851	\$ 7,358	\$ 10,907	\$ (3,549)	
Training	\$ 9,000	\$ -	\$ -	\$ -	\$ 1,432	\$ 718	\$ 714	
Janitorial Supplies	\$ 1,000	\$ 27	\$ -	\$ 27	\$ 207	\$ 742	\$ (535)	
Janitorial Services	\$ 13,956	\$ 2,749	\$ 1,120	\$ 1,629	\$ 24,273	\$ 9,683	\$ 14,590	
Soil & Water Testing	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Uniforms	\$ 10,000	\$ 752	\$ 846	\$ (93)	\$ 6,955	\$ 8,618	\$ (1,664)	
Equipment Rental	\$ 2,000	\$ 2,539	\$ -	\$ 2,539	\$ 2,817	\$ 5,187	\$ (2,370)	
Equipment Lease	\$ 216,000	\$ 18,418	\$ 17,765	\$ 653	\$ 160,131	\$ 168,374	\$ (8,243)	
Subtotal Grounds Maintenance Exp.	\$ 1,232,795	\$ 95,561	\$ 95,518	\$ 42	\$ 832,745	\$ 862,601	\$ (29,856)	

**Viera East**  
**Community Development District**  
**Golf Course, Pro Shop & Restaurant**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending June 30, 2025**

	Adopted Budget	Current Month			Year- to - Date		
		Actual 6/30/24	Actual 6/30/25	Variance	Actual Thru 06/30/24	Actual Thru 06/30/25	Variance
<b>Total Operations &amp; Maintenance</b>	<b>\$ 1,822,072</b>	<b>\$ 145,337</b>	<b>\$ 143,393</b>	<b>\$ 1,943</b>	<b>\$ 1,240,559</b>	<b>\$ 1,305,403</b>	<b>\$ (64,844)</b>
<b>Total Golf Course Revenue</b>	<b>\$ 2,295,877</b>	<b>\$ 168,452</b>	<b>\$ 210,946</b>	<b>\$ 42,494</b>	<b>\$ 1,833,424</b>	<b>\$ 2,013,259</b>	<b>\$ 179,835</b>
<b>Merchandise Sales</b>							
Cost of Goods Sold	\$ 90,000	\$ 7,717	\$ 8,389	\$ (672)	\$ 79,689	\$ 73,278	\$ 6,412
<b>Subtotal Merchandise Sales</b>	<b>\$ 90,000</b>	<b>\$ 7,717</b>	<b>\$ 8,389</b>	<b>\$ (672)</b>	<b>\$ 79,689</b>	<b>\$ 73,278</b>	<b>\$ 6,412</b>
<b>Total Pro Shop Exp.</b>	<b>\$ 90,000</b>	<b>\$ 7,717</b>	<b>\$ 8,389</b>	<b>\$ (672)</b>	<b>\$ 79,689</b>	<b>\$ 73,278</b>	<b>\$ 6,412</b>
<b>Pro Shop Revenue</b>	<b>\$ 122,004</b>	<b>\$ 11,372</b>	<b>\$ 14,636</b>	<b>\$ 3,264</b>	<b>\$ 114,863</b>	<b>\$ 106,238</b>	<b>\$ (8,625)</b>

**Restaurant Expenditures**

**Restaurant Expenditures**

Restaurant Manager Contract	\$ -	\$ -	\$ -	\$ -	\$ 10,833	\$ -	\$ 10,833
Salaries	\$ 320,250	\$ 25,062	\$ 27,130	\$ (2,068)	\$ 221,924	\$ 252,337	\$ (30,413)
Administrative Fee	\$ 7,956	\$ 759	\$ 847	\$ (88)	\$ 5,307	\$ 6,248	\$ (941)
FICA Expense	\$ 29,041	\$ 2,946	\$ 3,070	\$ (124)	\$ 25,608	\$ 28,639	\$ (3,030)
Health Insurance	\$ 14,000	\$ 1,867	\$ 940	\$ 928	\$ 12,608	\$ 10,829	\$ 1,778
Workers Compensation	\$ 7,300	\$ 396	\$ 419	\$ (23)	\$ 3,544	\$ 3,700	\$ (156)
Unemployment	\$ 6,882	\$ 269	\$ 295	\$ (26)	\$ 4,738	\$ 5,037	\$ (300)
Telephone	\$ 5,250	\$ 404	\$ -	\$ 404	\$ 4,403	\$ -	\$ 4,403
Utilities	\$ 11,000	\$ 787	\$ 1,056	\$ (270)	\$ 8,644	\$ 7,540	\$ 1,104
Pest Control	\$ 1,200	\$ -	\$ -	\$ -	\$ 666	\$ -	\$ 666



**Viera East**  
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**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending June 30, 2025**

		Current Month			Year- to - Date			
		Actual	Actual	Variance	Actual	Actual	Variance	
		6/30/24	6/30/25		Thru 06/30/24	Thru 06/30/25		
Adopted	Budget							
Restaurant Expenditures Continued								
Merchant Fees	\$ 27,500	\$ 2,316	\$ 1,692	\$ 625	\$ 19,214	\$ 19,969	\$ (754)	
Equipment Lease	\$ 1,500	\$ 130	\$ 143	\$ (13)	\$ 805	\$ 1,285	\$ (480)	
Kitchen Equipment/Supplies	\$ 3,000	\$ 655	\$ 1,036	\$ (381)	\$ 4,117	\$ 10,842	\$ (6,724)	
Paper & Plastic Supplies	\$ 15,000	\$ 680	\$ 1,100	\$ (420)	\$ 11,010	\$ 10,745	\$ 265	
First Aid	\$ -	\$ -	\$ (52)	\$ 52	\$ 13,327	\$ (20)	\$ 13,347	
Operating Supplies	\$ 20,000	\$ 2,200	\$ 54	\$ 2,146	\$ -	\$ 767	\$ (767)	
Delivery/Gas	\$ 7,000	\$ 271	\$ 354	\$ (83)	\$ 4,309	\$ 3,527	\$ 782	
Dues & License	\$ 11,500	\$ 54	\$ 1,608	\$ (1,554)	\$ 9,487	\$ 10,515	\$ (1,028)	
Subtotal Restaurant Expenditures		\$ 488,379	\$ 38,795	\$ 39,691	\$ (896)	\$ 360,544	\$ 371,960	\$ (11,415)
Cost of Goods Sold								
Food & Snack Cost	\$ 144,638	\$ 21,040	\$ 19,703	\$ 1,337	\$ 195,286	\$ 190,502	\$ 4,784	
Beverage Cost	\$ 16,800	\$ 2,358	\$ 1,297	\$ 1,060	\$ 27,372	\$ 26,355	\$ 1,017	
Beer Cost	\$ 74,550	\$ 3,819	\$ 9,566	\$ (5,747)	\$ 55,027	\$ 65,874	\$ (10,847)	
Wine Cost	\$ 5,250	\$ 325	\$ 907	\$ (582)	\$ 4,592	\$ 7,800	\$ (3,208)	
Liquor Cost	\$ 32,550	\$ 6,652	\$ 5,409	\$ 1,243	\$ 48,576	\$ 48,309	\$ 267	
Subtotal Cost of Goods Sold		\$ 273,788	\$ 34,194	\$ 36,883	\$ (2,689)	\$ 330,853	\$ 338,840	\$ (7,987)
Total Restaurant Expenditures		\$ 762,167	\$ 72,989	\$ 76,574	\$ (3,585)	\$ 691,397	\$ 710,800	\$ (19,402)
Total Restaurant Revenue		\$ 762,167	\$ 75,985	\$ 76,650	\$ 665	\$ 638,213	\$ 715,594	\$ 77,381
Total Golf & H&E Revenue		\$3,180,048	\$ 255,809	\$ 302,232	\$ 46,423	\$ 2,586,501	\$ 2,835,092	\$ 248,591

**Viera East**  
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**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending June 30, 2025**

	Adopted Budget	Current Month			Year- to - Date		
		Actual 6/30/24	Actual 6/30/25	Variance	Actual Thru 06/30/24	Actual Thru 06/30/25	Variance
<b>Total Golf &amp; H&amp;E Expenditures</b>	<b>\$3,057,116</b>	<b>\$ 255,156</b>	<b>\$ 267,918</b>	<b>\$ (12,762)</b>	<b>\$ 2,272,868</b>	<b>\$ 2,415,585</b>	<b>\$ (142,717)</b>
<b>Excess (Deficiency) of Rev. over Exp.</b>	<b>\$ 122,932</b>	<b>\$ 653</b>	<b>\$ 34,314</b>	<b>\$ 59,185</b>	<b>\$ 313,632</b>	<b>\$ 419,507</b>	<b>\$ 391,308</b>
<b><u>Other Financing Sources/(Uses):</u></b>							
Assessments - Recreation Debt Service	\$ 560,250	\$ 46,688	\$ 46,688	\$ -	\$ 420,188	\$ 420,188	\$ -
Interest Income	\$ 1,000	\$ 1,295	\$ 2,184	\$ 889	\$ 14,265	\$ 16,808	\$ 2,543
Transfer In/(Out) - Capital Reserve	\$ (84,410)	\$ -	\$ -	\$ -	\$ (140,691)	\$ (84,410)	\$ 56,282
Interest Expense	\$ (53,250)	\$ (6,479)	\$ (4,438)	\$ 2,042	\$ (58,313)	\$ (39,938)	\$ 18,375
Principal Expense	\$ (520,000)	\$ (40,833)	\$ (43,333)	\$ (2,500)	\$ (367,500)	\$ (390,000)	\$ (22,500)
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ (96,410)</b>	<b>\$ 670</b>	<b>\$ 1,101</b>	<b>\$ 431</b>	<b>\$ (132,052)</b>	<b>\$ (77,352)</b>	<b>\$ 54,700</b>
<b>Net Change in Fund Balance</b>	<b>\$ 26,523</b>	<b>\$ 1,323</b>	<b>\$ 35,415</b>		<b>\$ 181,581</b>	<b>\$ 342,155</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>				<b>\$ 639,514</b>	<b>\$ 1,179,901</b>	
<b>Fund Balance - Ending</b>	<b>\$ 26,523</b>				<b>\$ 821,095</b>	<b>\$ 1,522,056</b>	

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

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<i>Number of Rounds</i>													
Paid Rounds	2,855	3,890	3,860	3,766	4,794	7,289	5,529	4,951	4,900				41,834
Passholder Rounds	226	301	314	244	293	353	333	257	-				2,321
Comp Rounds	116	112	144	124	155	109	126	121	85				1,092
<i>Revenue per Round</i>													
Paid Rounds	\$38	\$43	\$45	\$49	\$53	\$39	\$43	\$40	\$32	\$0	\$0	\$0	\$42
<b><u>Revenues:</u></b>													
<b><u>Golf Course Revenue</u></b>													
Greens Fees	\$ 108,644	\$ 165,383	\$ 174,680	\$ 184,651	\$ 254,371	\$ 286,836	\$ 239,550	\$ 198,307	\$ 155,380	\$ -	\$ -	\$ -	\$ 1,767,802
Gift Cards - Sales & (Usage)	\$ (257)	\$ 1,337	\$ 6,280	\$ 269	\$ (2,003)	\$ (1,528)	\$ (1,322)	\$ 1,402	\$ 1,015	\$ -	\$ -	\$ -	\$ 5,193
Season Advance/Trail Fees	\$ 9,215	\$ 7,123	\$ 6,951	\$ 7,145	\$ 6,998	\$ 7,263	\$ 7,576	\$ 7,462	\$ 8,015	\$ -	\$ -	\$ -	\$ 67,747
Loyalty Program	\$ 4,624	\$ 2,725	\$ 1,744	\$ 1,708	\$ 2,071	\$ 2,834	\$ 1,308	\$ 1,526	\$ 1,744	\$ -	\$ -	\$ -	\$ 20,284
Driving Range	\$ 5,417	\$ 8,194	\$ 7,812	\$ 7,658	\$ 8,988	\$ 11,887	\$ 10,390	\$ 9,774	\$ 11,513	\$ -	\$ -	\$ -	\$ 81,633
Golf Lessons	\$ 1,050	\$ 1,710	\$ 1,690	\$ 1,610	\$ 1,517	\$ 2,649	\$ 1,350	\$ 2,048	\$ 550	\$ -	\$ -	\$ -	\$ 14,174
Misc. Income Golf Course	\$ 7,179	\$ 311	\$ 2,157	\$ 1,455	\$ 248	\$ 689	\$ 1,008	\$ (1,511)	\$ 6,279	\$ -	\$ -	\$ -	\$ 17,817
Assessments - Recreation Op.	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ 26,450	\$ -	\$ -	\$ -	\$ 38,609
<b>Subtotal Golf Course Revenue</b>	<b>\$ 137,392</b>	<b>\$ 188,303</b>	<b>\$ 202,834</b>	<b>\$ 206,017</b>	<b>\$ 273,710</b>	<b>\$ 312,150</b>	<b>\$ 261,379</b>	<b>\$ 220,529</b>	<b>\$ 210,946</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,013,259</b>
<b><u>Pro Shop Revenue</u></b>													
Merchandise Sales	\$ 8,217	\$ 11,776	\$ 13,069	\$ 8,722	\$ 12,697	\$ 12,718	\$ 12,227	\$ 12,175	\$ 14,636	\$ -	\$ -	\$ -	\$ 106,238
<b>Subtotal Pro Shop Revenue</b>	<b>\$ 8,217</b>	<b>\$ 11,776</b>	<b>\$ 13,069</b>	<b>\$ 8,722</b>	<b>\$ 12,697</b>	<b>\$ 12,718</b>	<b>\$ 12,227</b>	<b>\$ 12,175</b>	<b>\$ 14,636</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 106,238</b>
<b><u>Restaurant Revenue</u></b>													
Food & Snack Sales	\$ 33,975	\$ 36,571	\$ 38,119	\$ 35,932	\$ 35,511	\$ 43,230	\$ 41,208	\$ 36,711	\$ 34,450	\$ -	\$ -	\$ -	\$ 335,706
Beverage Sales	\$ 3,482	\$ 3,468	\$ 2,387	\$ 3,144	\$ 2,677	\$ 3,024	\$ 2,853	\$ 2,950	\$ 5,312	\$ -	\$ -	\$ -	\$ 29,296
Beer Sales	\$ 13,966	\$ 16,776	\$ 18,952	\$ 16,975	\$ 20,974	\$ 25,468	\$ 23,063	\$ 22,670	\$ 19,206	\$ -	\$ -	\$ -	\$ 178,051
Wine Sales	\$ 1,411	\$ 1,858	\$ 1,365	\$ 1,323	\$ 1,708	\$ 2,077	\$ 1,599	\$ 1,539	\$ 1,944	\$ -	\$ -	\$ -	\$ 14,823
Liquor Sales	\$ 14,033	\$ 15,884	\$ 16,514	\$ 16,710	\$ 16,353	\$ 21,179	\$ 20,653	\$ 18,586	\$ 15,701	\$ -	\$ -	\$ -	\$ 155,612
Misc. Income - Restaurant	\$ 411	\$ -	\$ -	\$ -	\$ 276	\$ -	\$ 38	\$ 1,344	\$ 38	\$ -	\$ -	\$ -	\$ 2,106
<b>Subtotal Restaurant Revenue</b>	<b>\$ 67,278</b>	<b>\$ 74,557</b>	<b>\$ 77,336</b>	<b>\$ 74,084</b>	<b>\$ 77,499</b>	<b>\$ 94,977</b>	<b>\$ 89,414</b>	<b>\$ 83,800</b>	<b>\$ 76,650</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 715,594</b>
<b>Total Revenues</b>	<b>\$ 212,887</b>	<b>\$ 274,636</b>	<b>\$ 293,239</b>	<b>\$ 288,823</b>	<b>\$ 363,905</b>	<b>\$ 419,845</b>	<b>\$ 363,020</b>	<b>\$ 316,504</b>	<b>\$ 302,232</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,835,092</b>

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

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b><u>Expenditures:</u></b>													
<b><u>General Expenditures:</u></b>													
Other Contractual Services	\$ 1,999	\$ 2,773	\$ 483	\$ 503	\$ 1,226	\$ 1,229	\$ 1,229	\$ 2,698	\$ 1,281	\$ -	\$ -	\$ -	\$ 13,420
Telephone	\$ 986	\$ 1,009	\$ 1,269	\$ 994	\$ 996	\$ 996	\$ 908	\$ 908	\$ 890	\$ -	\$ -	\$ -	\$ 8,955
Utilities	\$ 332	\$ 421	\$ 379	\$ 538	\$ 271	\$ 286	\$ 385	\$ 390	\$ 250	\$ -	\$ -	\$ -	\$ 3,252
Repairs & Maintenance	\$ 1,005	\$ 5,952	\$ 332	\$ 323	\$ 4,398	\$ 360	\$ 1,553	\$ 1,872	\$ 1,646	\$ -	\$ -	\$ -	\$ 17,441
Bank Charges	\$ 4,276	\$ 3,632	\$ 5,760	\$ 6,267	\$ 6,020	\$ 7,925	\$ 9,308	\$ 7,479	\$ 11,056	\$ -	\$ -	\$ -	\$ 61,722
Office Supplies	\$ 591	\$ 338	\$ 1,010	\$ 73	\$ 262	\$ 428	\$ 347	\$ 210	\$ 400	\$ -	\$ -	\$ -	\$ 3,659
Operating Supplies	\$ 773	\$ 619	\$ 806	\$ 650	\$ 934	\$ 1,046	\$ 2,556	\$ 2,026	\$ 1,217	\$ -	\$ -	\$ -	\$ 10,628
Dues, Licenses & Subscriptions	\$ 849	\$ 649	\$ 1,008	\$ 1,625	\$ 1,119	\$ 1,495	\$ 2,017	\$ 2,072	\$ 1,767	\$ -	\$ -	\$ -	\$ 12,601
Drug Testing - All Departments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training, Education & Emp. Rel.	\$ 1,914	\$ 99	\$ 52	\$ -	\$ 92	\$ 490	\$ 86	\$ 40	\$ 268	\$ -	\$ -	\$ -	\$ 3,040
Contractual Security	\$ 59	\$ 1,053	\$ -	\$ -	\$ 1,745	\$ 973	\$ 1,036	\$ 1,690	\$ 973	\$ -	\$ -	\$ -	\$ 7,529
IT Services	\$ 955	\$ 869	\$ 457	\$ 592	\$ 727	\$ 532	\$ 788	\$ 549	\$ 549	\$ -	\$ -	\$ -	\$ 6,017
<b>Subtotal General Expenditure</b>	<b>\$ 13,740</b>	<b>\$ 17,413</b>	<b>\$ 11,555</b>	<b>\$ 11,565</b>	<b>\$ 17,790</b>	<b>\$ 15,758</b>	<b>\$ 20,213</b>	<b>\$ 19,933</b>	<b>\$ 20,296</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 148,263</b>
<b><u>Administrative Expenditures:</u></b>													
Legal Fees	\$ -	\$ -	\$ -	\$ 578	\$ 188	\$ 38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 803
Arbitrage	\$ 50	\$ 50	\$ 50	\$ 500	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ -	\$ -	\$ -	\$ 900
Dissemination	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ -	\$ -	\$ -	\$ 788
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trustee Fees	\$ 341	\$ 341	\$ 341	\$ 341	\$ 341	\$ 341	\$ 341	\$ 341	\$ 341	\$ -	\$ -	\$ -	\$ 3,067
Annual Audit	\$ 437	\$ 437	\$ 437	\$ 437	\$ 437	\$ 437	\$ 437	\$ 437	\$ 437	\$ -	\$ -	\$ -	\$ 3,929
Golf Course Admin. Services	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ -	\$ -	\$ -	\$ 42,210
Insurance	\$ 13,046	\$ 13,046	\$ 13,111	\$ 13,046	\$ 13,046	\$ 13,124	\$ 13,498	\$ 13,252	\$ 12,852	\$ -	\$ -	\$ -	\$ 118,025
Marketing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100	\$ -	\$ -	\$ -	\$ -	\$ 1,100
Property Taxes	\$ 786	\$ 786	\$ 786	\$ 746	\$ 746	\$ 746	\$ 808	\$ 808	\$ 808	\$ -	\$ -	\$ -	\$ 7,020
<b>Subtotal Administrative Exp.</b>	<b>\$ 19,437</b>	<b>\$ 19,437</b>	<b>\$ 19,502</b>	<b>\$ 20,425</b>	<b>\$ 19,585</b>	<b>\$ 19,513</b>	<b>\$ 19,911</b>	<b>\$ 20,765</b>	<b>\$ 19,265</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 177,842</b>
<b>Total General &amp; Admin.</b>	<b>\$ 33,177</b>	<b>\$ 36,850</b>	<b>\$ 31,057</b>	<b>\$ 31,991</b>	<b>\$ 37,375</b>	<b>\$ 35,271</b>	<b>\$ 40,125</b>	<b>\$ 40,698</b>	<b>\$ 39,561</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 326,104</b>

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

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b><u>Operations &amp; Maintenance</u></b>													
<b>Golf Operations Expenditures</b>													
Salaries	\$ 26,578	\$ 29,704	\$ 29,389	\$ 28,184	\$ 27,627	\$ 32,568	\$ 30,932	\$ 31,375	\$ 29,170	\$ -	\$ -	\$ -	\$ 265,527
Administrative Fee	\$ 1,211	\$ 1,192	\$ 1,214	\$ 1,081	\$ 1,365	\$ 1,174	\$ 1,139	\$ 1,153	\$ 1,223	\$ -	\$ -	\$ -	\$ 10,752
FICA Expense	\$ 2,033	\$ 2,272	\$ 2,248	\$ 2,156	\$ 2,114	\$ 2,491	\$ 2,366	\$ 2,400	\$ 2,232	\$ -	\$ -	\$ -	\$ 20,313
Health Insurance	\$ 1,211	\$ 911	\$ 74	\$ 171	\$ 71	\$ 71	\$ 71	\$ 71	\$ 94	\$ -	\$ -	\$ -	\$ 2,742
Workers Compensation	\$ 419	\$ 656	\$ 464	\$ 445	\$ 436	\$ 514	\$ 489	\$ 496	\$ 461	\$ -	\$ -	\$ -	\$ 4,381
Unemployment	\$ 295	\$ 442	\$ 644	\$ 919	\$ 789	\$ 822	\$ 798	\$ 765	\$ 622	\$ -	\$ -	\$ -	\$ 6,096
Golf Printing	\$ -	\$ 682	\$ -	\$ -	\$ 464	\$ 1,465	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,610
Utilities	\$ 1,383	\$ 1,402	\$ 1,349	\$ 1,404	\$ 1,629	\$ 1,537	\$ 1,564	\$ 1,640	\$ 1,762	\$ -	\$ -	\$ -	\$ 13,671
Repairs	\$ -	\$ 77	\$ 243	\$ -	\$ 12	\$ 28	\$ 1,686	\$ (1,653)	\$ 55	\$ -	\$ -	\$ -	\$ 449
Pest Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ -	\$ 1,812	\$ 107	\$ 2,287	\$ 873	\$ 41	\$ -	\$ 223	\$ 537	\$ -	\$ -	\$ -	\$ 5,880
Uniforms	\$ 727	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 316	\$ 316	\$ 316	\$ -	\$ -	\$ -	\$ 1,675
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	\$ 11,404	\$ 11,404	\$ -	\$ -	\$ -	\$ 103,284
Cart Maintenance	\$ -	\$ -	\$ -	\$ 402	\$ 449	\$ -	\$ 985	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,836
Driving Range	\$ -	\$ -	\$ -	\$ 379	\$ -	\$ 602	\$ 1,296	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,277
<b>Subtotal Operating Exp.</b>	<b>\$ 45,971</b>	<b>\$ 51,202</b>	<b>\$ 47,206</b>	<b>\$ 48,833</b>	<b>\$ 47,563</b>	<b>\$ 52,717</b>	<b>\$ 53,245</b>	<b>\$ 48,190</b>	<b>\$ 47,875</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 442,802</b>
<b>Golf Course Maintenance Exp.</b>													
Salaries	\$ 38,557	\$ 37,852	\$ 39,256	\$ 41,248	\$ 38,315	\$ 42,593	\$ 40,327	\$ 43,243	\$ 40,482	\$ -	\$ -	\$ -	\$ 361,872
Administrative Fees	\$ 430	\$ 415	\$ 430	\$ 423	\$ 495	\$ 466	\$ 449	\$ 479	\$ 615	\$ -	\$ -	\$ -	\$ 4,202
FICA Expense	\$ 2,950	\$ 2,896	\$ 3,003	\$ 3,155	\$ 2,931	\$ 3,258	\$ 3,085	\$ 3,308	\$ 3,097	\$ -	\$ -	\$ -	\$ 27,683
Employee Insurance	\$ 2,938	\$ 2,963	\$ 6,814	\$ 6,297	\$ 6,297	\$ 6,304	\$ 5,306	\$ 5,426	\$ 4,529	\$ -	\$ -	\$ -	\$ 46,872
Workers Compensation	\$ 608	\$ 843	\$ 620	\$ 649	\$ 604	\$ 671	\$ 635	\$ 677	\$ 635	\$ -	\$ -	\$ -	\$ 5,941
Unemployment	\$ 80	\$ 74	\$ 683	\$ 1,415	\$ 855	\$ 313	\$ 54	\$ 77	\$ 130	\$ -	\$ -	\$ -	\$ 3,681
Utilities/Water	\$ 2,254	\$ 2,258	\$ 2,496	\$ 2,386	\$ 2,582	\$ 2,462	\$ 2,798	\$ 3,068	\$ 3,133	\$ -	\$ -	\$ -	\$ 23,437
Repairs	\$ 2,800	\$ 1,708	\$ 2,868	\$ 4,881	\$ 5,104	\$ 4,288	\$ 6,674	\$ 6,322	\$ 3,765	\$ -	\$ -	\$ -	\$ 38,410
Restaurant Repairs	\$ -	\$ -	\$ 780	\$ 43	\$ -	\$ 584	\$ 56	\$ 2,426	\$ 1,075	\$ -	\$ -	\$ -	\$ 4,965
Fuel & Oil	\$ 2,741	\$ 1,805	\$ 3,095	\$ 2,938	\$ 2,182	\$ 2,767	\$ 2,171	\$ 2,313	\$ 2,404	\$ -	\$ -	\$ -	\$ 22,415
Pest Control	\$ 371	\$ 371	\$ 368	\$ 368	\$ 371	\$ 371	\$ 387	\$ 406	\$ -	\$ -	\$ -	\$ -	\$ 3,013
Irrigation/Drainage	\$ 1,975	\$ 712	\$ 172	\$ 1,007	\$ 495	\$ 2,288	\$ 3,038	\$ 593	\$ 233	\$ -	\$ -	\$ -	\$ 10,513
Sand and Topsoil	\$ 1,245	\$ -	\$ 1,142	\$ 1,270	\$ 1,114	\$ 2,304	\$ 2,109	\$ 1,269	\$ 1,010	\$ -	\$ -	\$ -	\$ 11,463

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

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Golf Course Maintenance Exp. Cont.</b>													
Flower/Mulch	\$ -	\$ -	\$ -	\$ -	\$ 1,456	\$ 1,603	\$ -	\$ 798	\$ -	\$ -	\$ -	\$ -	\$ 3,858
Fertilizer	\$ 2,768	\$ 7,989	\$ 7,705	\$ 9,963	\$ 15,489	\$ 9,421	\$ 12,354	\$ 7,310	\$ 11,590	\$ -	\$ -	\$ -	\$ 84,589
Seed/Sod	\$ -	\$ 272	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 272
Trash Removal	\$ 226	\$ -	\$ -	\$ 970	\$ 226	\$ 226	\$ 226	\$ 226	\$ 226	\$ -	\$ -	\$ -	\$ 2,326
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,173	\$ 1,413	\$ -	\$ -	\$ -	\$ 2,587
First Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 277	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 277
Operating Supplies	\$ 294	\$ 771	\$ 1,217	\$ 2,057	\$ 1,890	\$ 603	\$ 550	\$ 2,074	\$ 1,451	\$ -	\$ -	\$ -	\$ 10,907
Training	\$ -	\$ 196	\$ -	\$ 245	\$ -	\$ 114	\$ -	\$ 163	\$ -	\$ -	\$ -	\$ -	\$ 718
Janitorial Supplies	\$ 37	\$ -	\$ 175	\$ 103	\$ 384	\$ -	\$ 17	\$ 25	\$ -	\$ -	\$ -	\$ -	\$ 742
Janitorial Services	\$ 765	\$ 768	\$ 1,095	\$ 1,120	\$ 1,400	\$ 1,120	\$ 1,175	\$ 1,120	\$ 1,120	\$ -	\$ -	\$ -	\$ 9,683
Soil & Water Testing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uniforms	\$ 1,033	\$ 1,292	\$ 581	\$ 1,266	\$ 892	\$ 735	\$ 734	\$ 1,240	\$ 846	\$ -	\$ -	\$ -	\$ 8,618
Equipment Rental	\$ 48	\$ 47	\$ 2,500	\$ -	\$ 44	\$ 48	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ 5,187
Equipment Lease	\$ 16,948	\$ 19,171	\$ 17,749	\$ 17,900	\$ 17,630	\$ 17,765	\$ 25,677	\$ 17,768	\$ 17,765	\$ -	\$ -	\$ -	\$ 168,374
<b>Subtotal Golf Main. Exp.</b>	<b>\$ 79,068</b>	<b>\$ 82,401</b>	<b>\$ 92,749</b>	<b>\$ 99,705</b>	<b>\$ 100,754</b>	<b>\$ 100,305</b>	<b>\$ 108,097</b>	<b>\$ 104,003</b>	<b>\$ 95,518</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 862,601</b>
<b>Total Operations &amp; Mainten.</b>	<b>\$ 125,038</b>	<b>\$ 133,603</b>	<b>\$ 139,955</b>	<b>\$ 148,538</b>	<b>\$ 148,317</b>	<b>\$ 153,022</b>	<b>\$ 161,342</b>	<b>\$ 152,193</b>	<b>\$ 143,393</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,305,403</b>
<b>Merchandise Expenditures</b>													
Cost of Goods Sold	\$ 6,506	\$ 6,800	\$ 5,651	\$ 7,275	\$ 11,001	\$ 8,399	\$ 8,916	\$ 10,341	\$ 8,389	\$ -	\$ -	\$ -	\$ 73,278
<b>Subtotal Merchandise Exp.</b>	<b>\$ 6,506</b>	<b>\$ 6,800</b>	<b>\$ 5,651</b>	<b>\$ 7,275</b>	<b>\$ 11,001</b>	<b>\$ 8,399</b>	<b>\$ 8,916</b>	<b>\$ 10,341</b>	<b>\$ 8,389</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 73,278</b>
<b>Total Pro Shop Exp.</b>	<b>\$ 6,506</b>	<b>\$ 6,800</b>	<b>\$ 5,651</b>	<b>\$ 7,275</b>	<b>\$ 11,001</b>	<b>\$ 8,399</b>	<b>\$ 8,916</b>	<b>\$ 10,341</b>	<b>\$ 8,389</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 73,278</b>
<b><u>Restaurant Expenditures</u></b>													
<b>Restaurant Expenditures</b>													
Restaurant Manager Contract	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries	\$ 29,058	\$ 31,565	\$ 31,244	\$ 30,353	\$ 25,492	\$ 27,321	\$ 24,978	\$ 25,195	\$ 27,130	\$ -	\$ -	\$ -	\$ 252,337
Administrative Fee	\$ 731	\$ 757	\$ 765	\$ 651	\$ 680	\$ 585	\$ 600	\$ 632	\$ 847	\$ -	\$ -	\$ -	\$ 6,248
FICA Expense	\$ 3,070	\$ 3,422	\$ 3,409	\$ 3,304	\$ 2,945	\$ 3,292	\$ 3,143	\$ 2,983	\$ 3,070	\$ -	\$ -	\$ -	\$ 28,639
Health Insurance	\$ 1,529	\$ 1,997	\$ 1,824	\$ 812	\$ 909	\$ 940	\$ 940	\$ 940	\$ 940	\$ -	\$ -	\$ -	\$ 10,829
Workers Compensation	\$ 450	\$ 253	\$ 492	\$ 478	\$ 402	\$ 413	\$ 402	\$ 392	\$ 419	\$ -	\$ -	\$ -	\$ 3,700
Unemployment	\$ 230	\$ 260	\$ 803	\$ 1,439	\$ 782	\$ 566	\$ 332	\$ 331	\$ 295	\$ -	\$ -	\$ -	\$ 5,037

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

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Restaurant Expenditures Continued</b>													
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ 827	\$ 820	\$ 668	\$ 651	\$ 911	\$ 786	\$ 876	\$ 945	\$ 1,056	\$ -	\$ -	\$ -	\$ 7,540
Pest Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Merchant Fees	\$ 2,153	\$ 2,338	\$ 2,431	\$ 2,268	\$ 2,745	\$ 2,923	\$ 2,989	\$ 429	\$ 1,692	\$ -	\$ -	\$ -	\$ 19,969
Equipment Lease	\$ 143	\$ 143	\$ 143	\$ 143	\$ 143	\$ 143	\$ 143	\$ 143	\$ 143	\$ -	\$ -	\$ -	\$ 1,285
Kitchen Equipment/Supplies	\$ 1,580	\$ 1,454	\$ 1,333	\$ 1,403	\$ 746	\$ 881	\$ 1,501	\$ 909	\$ 1,036	\$ -	\$ -	\$ -	\$ 10,842
Paper & Plastic Supplies	\$ 1,385	\$ 842	\$ 1,117	\$ 578	\$ 1,804	\$ 880	\$ 1,099	\$ 1,942	\$ 1,100	\$ -	\$ -	\$ -	\$ 10,745
First Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32	\$ (52)	\$ -	\$ -	\$ -	\$ (20)
Operating Supplies	\$ 194	\$ -	\$ -	\$ -	\$ 526	\$ (390)	\$ -	\$ 384	\$ 54	\$ -	\$ -	\$ -	\$ 767
Delivery/Gas	\$ 476	\$ 320	\$ 451	\$ 400	\$ 358	\$ 380	\$ 440	\$ 347	\$ 354	\$ -	\$ -	\$ -	\$ 3,527
Dues & License	\$ 569	\$ 871	\$ 871	\$ 1,024	\$ 1,027	\$ 1,027	\$ 2,011	\$ 1,508	\$ 1,608	\$ -	\$ -	\$ -	\$ 10,515
<b>Subtotal Restaurant Exp.</b>	<b>\$ 42,395</b>	<b>\$ 45,042</b>	<b>\$ 45,550</b>	<b>\$ 43,503</b>	<b>\$ 39,469</b>	<b>\$ 39,746</b>	<b>\$ 39,453</b>	<b>\$ 37,110</b>	<b>\$ 39,691</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 371,960</b>
<b>Cost of Goods Sold</b>													
Food & Snack Cost	\$ 16,103	\$ 23,957	\$ 17,867	\$ 20,537	\$ 15,723	\$ 25,161	\$ 24,466	\$ 26,985	\$ 19,703	\$ -	\$ -	\$ -	\$ 190,502
Beverage Cost	\$ 3,808	\$ 2,080	\$ 2,452	\$ 2,845	\$ 963	\$ 5,973	\$ 2,157	\$ 4,780	\$ 1,297	\$ -	\$ -	\$ -	\$ 26,355
Beer Cost	\$ 7,345	\$ 6,215	\$ 7,523	\$ 5,025	\$ 8,431	\$ 6,672	\$ 8,317	\$ 6,779	\$ 9,566	\$ -	\$ -	\$ -	\$ 65,874
Wine Cost	\$ 440	\$ 603	\$ 966	\$ 708	\$ 749	\$ 1,591	\$ 623	\$ 1,213	\$ 907	\$ -	\$ -	\$ -	\$ 7,800
Liquor Cost	\$ 4,739	\$ 5,982	\$ 6,935	\$ 4,428	\$ 3,238	\$ 7,414	\$ 3,952	\$ 6,212	\$ 5,409	\$ -	\$ -	\$ -	\$ 48,309
<b>Subtotal Cost of Goods Sold</b>	<b>\$ 32,435</b>	<b>\$ 38,836</b>	<b>\$ 35,743</b>	<b>\$ 33,543</b>	<b>\$ 29,104</b>	<b>\$ 46,811</b>	<b>\$ 39,516</b>	<b>\$ 45,969</b>	<b>\$ 36,883</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 338,840</b>
<b>Total Restaurant Exp.</b>	<b>\$ 74,830</b>	<b>\$ 83,879</b>	<b>\$ 81,293</b>	<b>\$ 77,046</b>	<b>\$ 68,573</b>	<b>\$ 86,557</b>	<b>\$ 78,969</b>	<b>\$ 83,078</b>	<b>\$ 76,574</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 710,800</b>
<b>Total Expenditures</b>	<b>\$ 239,552</b>	<b>\$ 261,132</b>	<b>\$ 257,956</b>	<b>\$ 264,850</b>	<b>\$ 265,266</b>	<b>\$ 283,249</b>	<b>\$ 289,351</b>	<b>\$ 286,310</b>	<b>\$ 267,918</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,415,585</b>
<b>Excess (Def.) of Rev. over Exp.</b>	<b>\$ (26,665)</b>	<b>\$ 13,504</b>	<b>\$ 35,282</b>	<b>\$ 23,973</b>	<b>\$ 98,639</b>	<b>\$ 136,596</b>	<b>\$ 73,669</b>	<b>\$ 30,194</b>	<b>\$ 34,314</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 419,507</b>
<b>Other Financing Sources/Uses:</b>													
Assess. - Recreation Debt Service	\$ 46,688	\$ 46,688	\$ 46,688	\$ 46,688	\$ 46,688	\$ 46,688	\$ 46,688	\$ 46,688	\$ 46,688	\$ -	\$ -	\$ -	\$ 420,188
Interest Income	\$ 1,226	\$ 1,279	\$ 1,112	\$ 1,300	\$ 1,849	\$ 2,018	\$ 2,471	\$ 3,368	\$ 2,184	\$ -	\$ -	\$ -	\$ 16,808
Transfer In/(Out) - Cap. Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (84,410)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (84,410)
Interest Expense	\$ (4,438)	\$ (4,438)	\$ (4,438)	\$ (4,438)	\$ (4,438)	\$ (4,438)	\$ (4,438)	\$ (4,438)	\$ (4,438)	\$ -	\$ -	\$ -	\$ (39,938)
Principal Expense	\$ (43,333)	\$ (43,333)	\$ (43,333)	\$ (43,333)	\$ (43,333)	\$ (43,333)	\$ (43,333)	\$ (43,333)	\$ (43,333)	\$ -	\$ -	\$ -	\$ (390,000)
<b>Total Other Fin Sources/Uses</b>	<b>\$ 142</b>	<b>\$ 196</b>	<b>\$ 29</b>	<b>\$ 216</b>	<b>\$ 766</b>	<b>\$ (83,475)</b>	<b>\$ 1,388</b>	<b>\$ 2,285</b>	<b>\$ 1,101</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (77,352)</b>

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

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Net Change in Fund Balance</b>	<b>\$ (26,523)</b>	<b>\$ 13,700</b>	<b>\$ 35,311</b>	<b>\$ 24,190</b>	<b>\$ 99,405</b>	<b>\$ 53,121</b>	<b>\$ 75,056</b>	<b>\$ 32,478</b>	<b>\$ 35,415</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 342,155</b>

**Cost of Goods Sold as a % of Sales:**

Food & Snack Cost	47.4%	65.5%	46.9%	57.2%	44.3%	58.2%	59.4%	73.5%	57.2%				
Beverage Cost	109.4%	60.0%	102.7%	90.5%	36.0%	197.5%	75.6%	162.0%	24.4%				
Beer Cost	52.6%	37.0%	39.7%	29.6%	40.2%	26.2%	36.1%	29.9%	49.8%				
Wine Cost	31.2%	32.4%	70.8%	53.5%	43.9%	76.6%	39.0%	78.8%	46.6%				
Liquor Cost	33.8%	37.7%	42.0%	26.5%	19.8%	35.0%	19.1%	33.4%	34.5%				



**Viera East**  
**Community Development District**  
**Capital Reserve Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending June 30, 2025**

	Adopted Budget	Prorated Budget Thru 06/30/25	General Fund Allocation	Golf Course Allocation	Total Actual Thru 06/30/25
<b><u>Revenues</u></b>					
Interest	\$ 500	\$ 375	\$ 5,874	\$ 10,148	\$ 16,023
<b>Total Revenues</b>	<b>\$ 500</b>	<b>\$ 375</b>	<b>\$ 5,874</b>	<b>\$ 10,148</b>	<b>\$ 16,023</b>
<b><u>Expenditures:</u></b>					
Capital Outlay	\$ 80,000	\$ 60,000	\$ 42,740	\$ 235,897	\$ 278,638
Truck Maintenance	\$ 25,000	\$ 18,750	\$ -	\$ 35,000	\$ 35,000
Sign Project	\$ 20,000	\$ 15,000	\$ -	\$ -	\$ -
Vehicle Purchase	\$ 20,000	\$ 15,000	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 145,000</b>	<b>\$ 108,750</b>	<b>\$ 42,740</b>	<b>\$ 270,897</b>	<b>\$ 313,638</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (144,500)</b>		<b>\$ (36,866)</b>	<b>\$ (260,749)</b>	<b>\$ (297,615)</b>
<b><u>Other Financing Sources/(Uses)</u></b>					
Transfer In/(Out) - General Fund	\$ 31,777	\$ -	\$ 31,777	\$ -	\$ 31,777
Transfer In/(Out) - Golf Course	\$ 84,410	\$ -	\$ -	\$ 84,410	\$ 84,410
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 116,187</b>	<b>\$ -</b>	<b>\$ 31,777</b>	<b>\$ 84,410</b>	<b>\$ 116,187</b>
<b>Net Change in Fund Balance</b>	<b>\$ (28,313)</b>		<b>\$ (5,089)</b>	<b>\$ (176,339)</b>	<b>\$ (181,428)</b>
<b>Fund Balance - Beginning</b>	<b>\$ 1,660,412</b>		<b>\$ 580,243</b>	<b>\$ 1,002,380</b>	<b>\$ 1,582,623</b>
<b>Fund Balance - Ending</b>	<b>\$ 1,632,099</b>		<b>\$ 575,154</b>	<b>\$ 826,041</b>	<b>\$ 1,401,195</b>

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

**Viera East**  
**Community Development District**  
**Capital Reserve Fund**  
**Capital Outlay Check Register Detail**  
**For The Period Ending June 30, 2025**

Check				
Date	Fund	Vendor	Detail	Amount
10/30/24	General	Viera East	Clean Up CPF Balance	\$ 150
10/30/24	General	Reserve Advisors, LLC	Reserve Study	\$ 4,875
11/30/24	General	Florida Coast Equipment	Utility Vehicle	\$ 18,120
01/21/25	General	Environmental Restoration Ser	Raccoon Court Fountain	\$ 19,596
<b>Total General Fund</b>				<b>\$ 42,740</b>
10/30/24	Golf Course	Landirr Inc.	Reno Green Side Bunkers	\$ 91,980
11/30/24	Golf Course	WW Sod & Equipment	Kawasaki Mower	\$ 12,410
11/30/24	Golf Course	Landirr	Renovation of Bunkers	\$ 118,260
12/05/24	Golf Course	Accurate Air Conditioning	Cooler/Freezer Installation Final Pr	\$ 13,247
03/31/25	Golf Course	Ruth Nichols	Truck	\$ 35,000
<b>Total Golf Course</b>				<b>\$ 270,897</b>
<b>Total</b>				<b>\$ 313,638</b>

**Viera East**  
**Community Development District**  
**Debt Service Fund Series 2020**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending June 30, 2025**

	Adopted Budget	Prorated Budge Thru 06/30/25	Actual Thru 06/30/25	Variance
<b><u>Revenues:</u></b>				
Assessments - Tax Roll	\$ 655,615	\$ 655,615	\$ 660,226	\$ 4,611
Interest	\$ 500	\$ 375	\$ 17,115	\$ 16,740
<b>Total Revenues</b>	<b>\$ 656,115</b>	<b>\$ 655,990</b>	<b>\$ 677,341</b>	<b>\$ 21,351</b>
<b><u>Expenditures:</u></b>				
Interest - 11/1	\$ 80,658	\$ 80,658	\$ 80,658	\$ -
Principal - 5/1	\$ 500,000	\$ 500,000	\$ 500,000	\$ -
Interest - 5/1	\$ 80,658	\$ 80,658	\$ 80,658	\$ -
<b>Total Expenditures</b>	<b>\$ 661,315</b>	<b>\$ 661,315</b>	<b>\$ 661,315</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expen</b>	<b>\$ (5,200)</b>		<b>\$ 16,026</b>	
<b><u>Other Financing Sources/(Uses):</u></b>				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ (5,200)</b>		<b>\$ 16,026</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 132,287</b>		<b>\$ 357,224</b>	
<b>Fund Balance - Ending</b>	<b>\$ 127,087</b>		<b>\$ 373,250</b>	

**Viera East**  
**Community Development District**  
**Capital Projects Fund Series 2020**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending June 30, 2025**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 06/30/25	Thru 06/30/25	Variance
<b><u>Revenues</u></b>				
Interest	\$ -	\$ -	\$ 3,027	\$ 3,027
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,027</b>	<b>\$ 3,027</b>
<b><u>Expenditures:</u></b>				
Capital Outlay	\$ -	\$ -	\$ (150)	\$ 150
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (150)</b>	<b>\$ 150</b>
<b>Excess (Deficiency) of Revenues over Expen</b>	<b>\$ -</b>		<b>\$ 3,177</b>	
<b><u>Other Financing Sources/(Uses)</u></b>				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>		<b>\$ 3,177</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 61,662</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 64,840</b>	