

***Viera East
Community Development District***

Agenda

August 28, 2025

AGENDA

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

August 21, 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, August 28, 2024, at 6:30 p.m. at the Faith Viera Lutheran Church, 5550 Faith Drive, Viera, FL.**

1. Roll Call
2. Pledge of Allegiance
3. Public Comment Period
4. Approval of Minutes of the July 31, 2025, Board of Supervisors Meeting
5. Public Hearing
 - A. Rules and Rates Hearing
 - i. Consideration of Amendments to Attachment A Chapter IV of the Rules and Procedures
 - ii. Consideration of Golf Course Rates for Fiscal Year 2026
 - B. Budget Hearing
 - i. Consideration of Resolution 2025-03 Adopting the Fiscal Year 2026 Proposed Budget And Relating to the Annual Appropriations
 - ii. Consideration of Resolution 2025-04 Imposing Fiscal Year 2026 Special Assessments and Certifying an Assessment Roll
6. New Business
 - A. Consideration of 2025/2026 Aquatic Management Services Renewal
 - B. Consideration of 2025/2026 Habitat Management Services Renewal
 - C. Approval of Revised Memorial Bench and Tree Program Policy
 - D. Presentation of Series 2020 Arbitrage Rebate Report
7. Old Business
 - A. Action Items List

8. Staff Reports

A. General Manager's Report

B. District Manager's Report

i. Approval of Fiscal Year 2026 Meeting Schedule

ii. District Goals and Objectives

a. Adoption of Fiscal Year 2026 Goals & Objectives

b. Presentation of Fiscal Year 2025 Goals & Objectives

Authorizing Chair to Execute

C. Lifestyle/ Marketing Report

D. Restaurant Report

9. Treasurer's Report

A. Approval of Check Register

B. Balance Sheet and Income Statements

10. Supervisor's Requests

11. 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, July 31, 2025** at 6:30 p.m. at Faith Lutheran Church, 5550 Faith Drive, Viera, Florida.

Present and constituting a quorum were:

Jennifer DeVries <i>by phone</i>	Chairperson
Rob Dale	Vice Chairman
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
Michelle Webb	Lifestyle/Marketing Director
Tom Luckern	Resident

FIRST ORDER OF BUSINESS

Roll Call

Mr. Showe called the meeting to order at 6:30 p.m. Mr. Dale, Mr. Macheras, Mr. Rysztogi and Ms. Yelvington were present in person and Ms. DeVries was present via phone.

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 have Tom present, if he can state his name and address for the record and keep his comments to three minutes.

Resident (Tom Luckern, Hammock Trace): A couple of residents came to your last meeting, to discuss the possibility of a fountain in one of our ponds. I don't know where we're at with that. Jim just handed me the estimate. I met with Jim in the field too. We have power access right nearby. If you have an electrician, we have access to trenches and whatever we have to do with that part of it. But we have no budget for a fountain, whatsoever. Some of the factors, of course it's helpful for the pond, but this pond is also closest to the road and the first thing that we see, as we come into the Viera East community. I think be very visible from where the pool is and can be seen from the street. It gets more usage than our residents. You can drive by any day and see kids along Murrell Road, fishing in that pond and it's a great spot for everybody to go. I would love to see that happen. So, I don't know where we're at with it. Have you guys taken that into thought along with this?

Mr. Dale: I'm letting you finish.

Resident (Tom Luckern, Hammock Trace): Jim said it looks like a good price.

Mr. Dale: I don't know where we're at. We'll discuss it as part of the business part of the meeting and we'll give it an honest discussion.

Resident (Tom Luckern, Hammock Trace): One of the things that we did, that's why I mentioned ponds to you Jim, I had a campground before I moved to Florida 20 years ago in Maine and we put two fountains in and we did it with a company called Pond Street. I didn't spend more than \$2,000. We didn't have lights, because the lights were simplified. We just attached them. Just food for thought, so don't have to be locked into one price, along the way.

Mr. Dale: Alright. Let us move along in the agenda and when we get to that part, then we'll get to it, but thank you for your comments, Tom.

Mr. Showe: That's the only member of the public that we have here tonight.

FOURTH ORDER OF BUSINESS

Approval of Minutes of the June 26, 2025 Board of Supervisors Meeting

Mr. Showe: We have approval of minutes of the June 26, 2025 Board of Supervisors meeting minutes. Jennifer provided some comments, just some scriveners errors, which will be included as part of the final minutes. We can take any other corrections or changes at this time or a motion to approve as amended.

On MOTION by Mr. Macheras seconded by Mr. Rysztogi with all in favor the Minutes of the June 26, 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**

Mr. Showe: The next item, is that we wanted to have a little more discussion, as we didn't hold the workshop last time. So, I wanted to get some additional feedback from the Board on the budget, as well as the rules and rates. Jim's gone through the rules and rates. I know that Jim probably hasn't dove deep yet into the budget, but we have some changes to make on the golf course side, as well as the restaurant. It's important to note that I know we discussed earlier, we're going to roll the restaurant into the golf course, similar to what we do in our financials. That will be reflected on the next version of the budget that you will see. Both of those should be reflective of no profit. The revenue should match the expenses. So, Jim's got some changes to make with us on that, to balance both the Golf Course, General and Restaurant Funds. But other than that, we'll just take whatever questions or comments you might have on the budget side.

Mr. Macheras: I have a few things. They're probably real quick and easy reasons. So, looking on Page 70 under *Revenues, Interest Income*, \$19,900 is projected for this year and we are budgeting \$5,000. Are we just lowering that?

Mr. Showe: We try to be real conservative with that *Interest Income*. There is a lot of play in that market right now. It's to the good for us for now. The last thing that we want to do, is overestimate that line and then come up short later, but certainly we can push that up a little tighter, as we get closer.

Mr. Macheras: I figured that's what it was.

Mr. Showe: Yeah. We try to be real conservative at the beginning with all of the account lines.

Mr. Macheras: Right.

Mr. Showe: We would much rather do that, to line it up right, than the opposite.

Mr. Macheras: Right below that, *Administrative Expenditure, Supervisor's Fees*, is that us?

Mr. Showe: Yes.

Mr. Macheras: Okay. I would guess, normally it is going to be right around \$24,000 to \$25,000. Is \$30,500, figuring extra meetings?

Mr. Showe: Well, no, that's the full budget. Board Members are eligible to receive up to \$2,400 per year.

Mr. Macheras: Okay.

Mr. Showe: So that's the full slate, plus there are processing fees, as well as the FICO on top of that and the withholdings on there, too. So, we're just budgeting at the full amount.

Ms. Yelvington: Inclusive of payroll taxes?

Mr. Showe: Correct? So, that's the full slate.

Mr. Dale: You mean, \$4,800.

Mr. Showe: Yeah, \$4,800.

Mr. Rysztogi: That's set by the State.

Mr. Showe: That's set by Florida Statutes. There's no flexibility on that. Now you could elect to take less, but you can't take more than \$200 per meeting.

Mr. Dale: Right. Then when we skip Board meetings...

Mr. Showe: It's reduced, which is what you're seeing in this year's budget.

Mr. Dale: Right. We've skipped how many? Three or four meetings?

Mr. Showe: At least. I'd have to go through and do the count, but yeah.

Mr. Macheras: Under *Operating Expenditures*, we had *Salaries* in several different places, which went from \$183,900 to \$187,425. I was just wondering, is there a \$1 increase in that and if there is, is that enough for the increase that we're expecting or for the hourly people?

Mr. Moller: That's basically just me and Lacey.

Mr. Macheras: Okay.

Mr. Showe: For all of the salary lines, we actually have an internal schedule. So, we take all of the actual payroll, include the inflationary 3% that we put in there, typically, and then we do the full schedule. We also include positions that might not be filled right now, so that Jim has the capacity throughout the year, if there are positions that need to be filled, to fill those. That's why you'll see, typically, especially in the grounds maintenance side, between what the projected is and the budget, because we're budgeting at full staffing.

Mr. Dale: Also reflected in that, is the increase in minimum wage.

Mr. Showe: Correct. That's the same thing.

Mr. Macheras: I'll go over one more, then I'll give somebody else a chance. Under *Grounds Maintenance Expenses*, I might have missed this, but *Bonus Program* was brought to zero.

Mr. Showe: We don't budget for that. That gets paid out at the end of the year, based on the profits. The reason we moved it to the General Fund, is we found out the first year, that when we paid it out of the Golf Course Fund, it actually was to the detriment of the next year's profits.

Mr. Macheras: Okay.

Mr. Showe: So, we just put it in this one account line, so that it's consolidated in the General Fund.

Mr. Macheras: I'll hold off for now.

Mr. Dale: Also, because it applies to all of the employees of the District, it's not fair just to take it out of one section.

Mr. Showe: Correct.

Mr. Dale: Ron, do you have anything.

Mr. Rysztogi: No, not at this time.

Mr. Dale: Denise?

Ms. Yelvington: Can you refresh my memory, as to the Reserve Study and how that ties into the budget? I think we went over it at the last meeting.

Mr. Showe: Yeah, we have some of the projects that the Board identified. I don't know that we necessarily put all of the projects in. Jim and I will go through a deep dive on that Reserve Study, to see which projects he wants to allocate anything for next year.

Mr. Moller: I'll email it to you.

Mr. Showe: Okay, perfect. So, he has an updated Project List, that will tie to that. Again, the Reserve Study is also pretty conservative. So sometimes you'll look at that and go, "*That can last another year or two.*" Even though they put it in this year, you might want to schedule it out a little bit more, based on actual field conditions. So, we'll take Jim's schedule and just put that in.

Mr. Moller: Yeah. In looking at the 2026 for both the General and Golf Course Funds, there was \$333,000 worth of repairs that they had in Reserve Study. For this one, instead of just doing it all in one year, we can probably just do a little bit, like cart paths or sidewalks. Just identify \$10,000 a year and do it over a couple years, than trying to do \$30,000 to \$40,000 in one

year. I think there was a beverage dispenser in the restaurant, which I thought he had taken off, but it was still on there. We get that through Coke. So, there's no cost in replacing that, if it ever needs to be replaced. Some of the restroom renovations, I didn't think that we needed to do all of them. We can put some paint on there and some new shingles, at a fraction of the price. What I'm thinking, is we probably need \$238,000 versus \$333,000.

Mr. Showe: Yeah, and your budget has \$195,000 right now, so we're not far off.

Ms. Yelvington: Okay.

Mr. Dale: Denise, anything else?

Ms. Yelvington: That's all for me.

Mr. Dale: Jen? Do you have anything on the budget that you would like to share?

Ms. DeVries: Oh, I actually have a whole page of comments, because I finally had a chance to go through it line by line and I have some questions and comments on that. I'll try to address some of the key points and send the rest to Jim and Jason.

Mr. Showe: Perfect.

Mr. Dale: Okay.

Ms. DeVries: Well, first of all, Jason, you mentioned that we're supposed to have close to a zero sum at the end and our profit should be about zero.

Mr. Showe: Correct.

Ms. DeVries: Or should be zero. So, when I see these and I see the negative numbers and that we're projecting a loss, I wonder, didn't we budget to get to zero or closer to zero on prior budgets?

Mr. Showe: 100% agreed. Yeah, we're going to clean those up. There was some lost in translation with our accounting staff, so that will be taken care of.

Mr. Dale: I'm going to want to add to that, once you're done with that, Jen. But yes, I would emphasize the zero-based budgeting.

Ms. DeVries: Yeah, I understand the zero-based budgeting. But when I saw the bigger losses, I was like, *"Well, I don't think we want to do that."* Alright. So, you'll work on it. Thank you for that.

Mr. Showe: Yeah.

Ms. DeVries: On the Hook & Eagle Budget, I noticed that the budget for the expenses for snacks and beverages, was greater than the projected revenue for snacks and beverages. It should

be the other way around or at least even. We shouldn't be paying more for things than we're projecting to earn from them.

Mr. Dale: Actually, could you hold that thought just for a second, Jen?

Ms. DeVries: Sure.

Mr. Dale: Jim, in one of our previous meetings, we had a discussion about how the snacks were allocated to the budget and it was going to a different line item, mistakenly.

Mr. Moller: Well, yeah, a lot of times snacks will just be rung up and the revenue is realized by food sales, rather than snack sales. So, actually what we're doing, is we're just rolling the food and the snacks together. Some of it was being sold in the pro shop and some in the restaurant.

Mr. Dale: It was our problem.

Mr. Moller: With Club Caddy and *Toast*, we actually had to physically go in and pull them.

Mr. Dale: Actually, in past years, mistakenly, the restaurant wasn't getting proper credit.

Mr. Moller: They were seeing all of the expense.

Mr. Dale: Seeing all the expense, but not the revenue from it and it was being improperly coded. The only reason I bring this up again, why we stress that, is because it's one operation. It's not two different businesses, because there is some fungibility going forth between the two entities. Not everyone completely understands that, if they don't have a good grasp of the budget.

Mr. Moller: Yeah. Snacks and beverages. So, bottles of soda and Powerade, sold out of the pro shop, weren't being realized before with the two different POS systems.

Mr. Dale: Right. Okay. I'm sorry, Jen.

Ms. DeVries: Now that we have a new POS system, when they ring up beverages and snacks in the pro shop, can that go towards the Hook & Eagle revenue line?

Mr. Moller: Yeah. So, when we pull the reports, they're all basically lumped into one. But I mean, just for ease with that, I think a couple of Board meetings ago, we just were rolling the snacks into the food and beverages will stay solo, but yeah.

Ms. DeVries: Okay.

Mr. Showe: So, we're just getting rid of the snacks account line.

Mr. Moller: Yeah.

Mr. Showe: So, we'll zero that out.

Mr. Dale: For the budget.

Mr. Moller: She already has it in the financials.

Ms. DeVries: It's a significant amount, budgeting a lot more for these things than we planned to earn.

Mr. Dale: Right. I think I may know where some of that is coming from. What I will emphasize is, if we're on the same sheet of music, it comes from a source that does not have a good command of the budget.

Ms. DeVries: Okay. Can we fix it?

Mr. Showe: Oh, absolutely. We're going to zero out all of the snack lines and just roll all of that into food, so it's in one line. That makes a whole lot more sense than trying to separate the two.

Ms. DeVries: Okay. Sounds good. Thank you.

Mr. Showe: The simpler we can make the budget, the less that you have these little minor issues that look strange.

Mr. Dale: Yes. What this really is, in some scenarios, is people picking at things. I'll just leave it at that.

Ms. DeVries: Okay.

Mr. Dale: Not you, Jen. That's not what I'm saying.

Ms. DeVries: It doesn't look good. When I look at it and go, "*What?*" The telephone budget was \$4,000, and now it's \$20,000 and the projected expenses in 2025, are \$12,000. I read the minutes and I know there was a discussion about this at the last meeting, but can we just decrease the telephone expense? Do we know that yet?

Mr. Moller: It should be spread out between the different entities, because they all share the same phone, but for some reason, it was being all lumped into one.

Mr. Showe: Yeah, that's how it was produced the current year. So, for the budget, we only have \$6,000 in the General Fund and I think the rest went to the Golf Course Fund.

Mr. Moller: Okay.

Ms. Yelvington: It was zeroed out.

Ms. DeVries: Okay. So, things are going in the wrong bucket?

Mr. Showe: Yeah.

Mr. Dale: Yes. Bingo.

Ms. DeVries: Okay, let's see, the FICA expense on the Golf Course Maintenance Budget, doesn't look right, because it's the same as last year, but the salaries spiked up as a percentage of salary.

Mr. Showe: Gotcha. Yeah. There's a formula error there.

Ms. DeVries: So, why are we projecting that the restaurant repairs are going to go down 50%?

Mr. Macheras: Can I just ask, what page are you on, Jen?

Mr. Moller: Page 86. Thank you.

Ms. DeVries: I was looking at the Golf Course Maintenance Budget. Restaurant repairs were down 50% from last year.

Mr. Dale: What page of the actual budget?

Mr. Showe: Page 17 on the budget. Under *Golf Course Maintenance*, there's a line for *Restaurant Repairs*.

Mr. Dale: Got it.

Mr. Macheras: That's not down much. On Page 81, it drops from \$15,000 to \$3,000. For restaurant expenditures, it looks like it dropped from \$15,400 to \$3,000, on Page 81. That was the question that I had too.

Mr. Showe: It may make sense, Jim, when we combine the two budgets, to just roll those into one account line, instead of having two separate restaurant repair lines, because there is one under maintenance as well.

Ms. DeVries: I did find it on Page 86 of the PDF. You guys found it, right? It's going from \$10,000 to \$5,000.

Ms. Yelvington: Yes.

Mr. Macheras: On Page 81, its going from \$15,000 to \$3,000

Mr. Moller: *Kitchen Equipment and Supplies*.

Ms. Yelvington: Oh, I see it.

Mr. Macheras: Because I looked at that too.

Ms. Yelvington: Page 86 is where she has the FICA question.

Mr. Macheras: I had that too. On FICA, we went from \$40,000 to \$25,000.

Mr. Moller: Yeah, I think all of the FICA percentages are off.

Ms. Yelvington: I saw that on Page 81, too.

Mr. Showe: It looks like there are formula errors.

Ms. Yelvington: Yeah. I don't know why FICA would go from \$41,000 to \$25,000?

Mr. Showe: It should not.

Ms. DeVries: I'll send these to you, Jim and Jason, so you can take a look and do a little bit more analysis on them.

Mr. Showe: Yeah.

Mr. Moller: Yeah. I kind of found a lot of the same ones that you're talking about. Like, even with the cost of goods calculations, I don't know what cost of goods percentage they were using. So, I kind of just changed it to the actuals. That kind of cleared up the \$47,000 loss, just by doing that.

Ms. DeVries: Okay. Those are things you can take a look at and figure out if we can adjust them, with the overall goal of getting to zero.

Mr. Showe: Yeah, it will. I can assure you that we will be there.

Mr. Dale: Yeah.

Ms. DeVries: But I have one that can decrease. We haven't spent that budget and are 75% under budget and I think fuel and oil costs are going to go down. That's my opinion.

Mr. Dale: I don't know. You should see the way Jim drives that Grand Poohbah golf cart around the golf course.

Mr. Moller: I'll trade it in and get a lithium one. Don't you worry. But actually, I did have one in the General Fund. The Rain Bird Pump System. That was paid off last March.

Mr. Showe: Oh, perfect.

Ms. Yelvington: What page was that on?

Mr. Moller: Page 71 of the agenda package and Page 2 of the budget.

Mr. Showe: Perfect. We'll knock that out. The General Fund is a little tighter, as we're projecting \$15,200 and we have \$20,000. So, maybe we can knock it down a little bit.

Ms. DeVries: Maybe we can cut that down to \$35,000 or something.

Mr. Showe: That's actually the same number that I wrote down.

Ms. DeVries: Okay, good. By the way, it's looking really good. It's really clean.

Mr. Showe: Procedurally, this is the time to do that. So, our goal would be to make all of these changes, present it to you one more time at your next workshop and then at the end of

August, you'll have your budget adoption. So, it should be perfectly clean by the time you see it the next time.

Mr. Dale: Yup.

Ms. DeVries: I have one more that I want to talk about and then I'll just send the rest to you guys. On Page 89 of the PDF, there is a cost for Club Caddy. I don't know if that's the new Lightspeed cost or if that's still the Club Caddy cost. It's basically rolling into *Dues, Licenses and Subscriptions*.

Mr. Showe: It's in the detail. It's in the verbiage.

Mr. Dale: Alright. I gotcha.

Mr. Dale: I see it, \$7,788.

Ms. DeVries: Is that our cost for Lightspeed or is that our cost for Club Caddy?

Mr. Moller: It's pretty much going to be our total cost for both combined, such as in the restaurant where they have the *Toast* cost. It was \$650 per month for both entities.

Ms. DeVries: It's just labeled wrong. That's all I have. It's looking pretty good. Just generally, I'm looking to try to squeak it a bit, to get to zero on the bottom line.

Mr. Dale: Right. Okay.

Ms. DeVries: To make sure these and the other few things, are addressed.

Mr. Dale: Jason, I have one. Thank you, Jen. Maybe I'm missing something, but in all of the different line items, whether it be operations or golf or restaurant or anything, I wasn't seeing marketing.

Ms. Yelvington: I saw it.

Mr. Dale: I saw it, but I saw a zero.

Ms. DeVries: It's not much the same budget as last year, which is \$95,000.

Ms. Yelvington: Yeah, it was \$95,000.

Mr. Showe: It's on the General Fund, Page 1 of the budget.

Mr. Dale: Okay.

Mr. Showe: Yeah, we moved that all to the General Fund.

Mr. Dale: Okay, that makes sense. Alright, then the only other issue that I have, is I do just want to stress, like we've said a couple times here already, this is what Jason called a what?

Mr. Showe: It's a Proposed Budget. This is also a workshop to discuss and make changes. So, this is kind of the purpose of what we're doing now, until we get to the Adopted Budget.

Mr. Dale: Right and how many chances have we had to discuss the Proposed Budget for this next fiscal year?

Mr. Showe: I think this is the second time, because we had some meetings that canceled. So, there haven't been a whole lot of chances.

Mr. Dale: Yeah. So, pretty much this is the first time that we've had an opportunity to look at this. I also just want to stress for anybody reading the minutes, that anybody trying to make hay out of what was supposed to be a zero-base budget, never understood or understands how budgeting works. So, that is the purpose of this meeting. The Board hasn't even had a chance to discuss it. I'm glad to hear the comments that we've had already, but I am very happy, because you'll notice when Jim gives his report, the actual numbers are vastly different from the Proposed Budget. This is just a template. It is like financial planning. When I do a financial plan for a client, it is outdated the minute that I give it to a client. The whole purpose is just to develop a plan and use that as a starting point. We are doing fantastically better than what Proposed Budgets have been over the past four or five years. So, I just want to stress that for the minutes.

Mr. Showe: Certainly, if the Board goes through it and you have any other questions or comments, please let us know. Again, this is a refining process. That's where we're at.

Mr. Dale: Yep.

Mr. Showe: This is a very fluid document. It's not anything fixed in stone, until you approve it and as Rob said, this is essentially just our plan on paper. You guys have full flexibility throughout the year to make any changes to it, that you would need, within the revenues that you have. Essentially, you're setting the revenue cap and then laying out potential expenditures, based on your current priorities, but that doesn't mean you can't change it.

Mr. Dale: Right. It seems like we do have a few folks in the community that don't understand zero-based budgeting. They are more than welcome to give Jason, our District Manager a call and he can explain how that works.

Mr. Showe: Yup. Absolutely.

ii. Discussion of Fiscal Year 2026 Rules and Rates

Mr. Showe: Beyond that, we have your rules and rates. I'll let Jim mostly go through the rates. The only change that we made on the rules and again Jim can kind of get more of that,

which we talked about earlier in the meeting, was just allowing gas carts under certain parameters. So, the parameters are in the rules?

Mr. Moller: Yes, 2016 electronic fuel injected carts are newer. Just with the decibels that are coming out of the newer carts, there's no reason why they can't be on a golf course. All of the other golf courses are allowing them onto theirs.

Mr. Showe: That was the only change in the actual rules, but I'll let Jim go through the rates with you.

Mr. Moller: They are pretty simple. I just did a 7% increase across the board, just to try to keep up with the cost of employment, cost of goods and things like that.

Mr. Dale: In the past year's budget, what kind of an expense increase have we generally seen across the board, with the Fiscal Year 2025 budget? It is roughly in the 7% range, isn't it? Roughly 7% to 8%.

Mr. Moller: Yeah. So, basically that will bring us peak season weekend for a non-resident, to \$93, which is kind of in that Brevard county range. I think if we start creeping above \$95 to \$100, that's going to be tough.

Mr. Dale: Alright, share with me where you are.

Mr. Moller: So, peak season weekend, the public rate is \$93. Last year, I thought we were at \$89.

Mr. Dale: I did notice the weekday being significantly lower.

Mr. Moller: Yes. That was on purpose.

Mr. Dale: Okay. How do we define weekend?

Mr. Moller: Fridays, Saturdays, Sundays and holidays.

Mr. Dale: Okay.

Mr. Showe: That's listed at the bottom.

Mr. Dale: Ah, I gotcha. Yep. Okay.

Mr. Showe: I think we learned from last year, to make sure we caveat all scenarios.

Mr. Dale: Right.

Mr. Moller: Then weekdays are pretty much 10% of the weekend rate.

Mr. Dale: Okay. Are you going to go into season passes?

Mr. Moller: Same thing. For season passes, there is a 7% increase over last year. The difference between a CDD resident and a non-resident, is \$600, basically the price that they pay

for their assessments. We did increase the price of range balls a little bit. We've just been seeing huge numbers on our driving range, especially with Duran doing all of their renovations right now. I know a lot of people enjoy our practice areas.

Mr. Dale: Approximately how many season passes do we have?

Mr. Moller: The last time that I looked, it was 30. That's pretty much it, in a nutshell. The only other difference we made, is we changed our peak season dates. Normally our peak season started on January 1st. However, the golf course is in great shape in December. It's the holiday season, so we rolled it back to December 1st. So, our peak season will start on December 1st rather than January 1st.

Ms. DeVries: Jim, I had a little comment about that. At the bottom of the rate sheet, there's a little asterisk that says, "*After 2:00 p.m. - \$18*" and then you have the dates. I think those dates should match.

Mr. Moller: I missed that. Sorry. Good catch. Thank you.

Ms. DeVries: You're welcome.

Mr. Dale: Oh, yeah.

Ms. Yelvington: Are you saying that the weekend rates are also for holidays? Do we say that somewhere or is that just known?

Mr. Moller: It's just kind of general. It's known.

Mr. Showe: We can add to the bottom, "*Weekend rates effective at all holidays.*"

Ms. DeVries: Maybe tweak a little for inflation, but they look good to me. That was my only comment with the little asterisk.

Mr. Dale: Yeah, that's a good catch. We'd have had the peanut gallery in peak season, taking advantage of that one.

Mr. Rysztogi: Do you know if other golf courses in the area percentage-wise, are in the same line that we are?

Mr. Moller: As far as percentages, I've heard rumors that we're still going to be not the most expensive golf course in Brevard County. I'll just leave it at that.

Mr. Rysztogi: There is less competition.

Mr. Moller: One less.

Mr. Dale: Are there any other questions about rates or season passes by the Board? I think 7% seems to be the consensus.

SIXTH ORDER OF BUSINESS

Old Business

A. Action Items List

Mr. Showe: The next item is the Action Items List. We are still tracking the same two. I know that Jim and Michelle are also still looking at park improvements.

Ms. DeVries: Did we talk about the rules?

Mr. Showe: Yeah, briefly. The only change in the rules, as Jim indicated, was to allow newer model gas carts on the golf course.

Mr. Dale: And Tesla cyber trucks.

Mr. Showe: That's not in here. I just wanted to clarify that.

Ms. DeVries: So that's the only change.

Mr. Showe: Correct.

Ms. DeVries: I reviewed it last year, but I didn't know what changed. That's what I wanted to know.

Mr. Showe: Yeah, that was the only change. We typically try to track those throughout the year. So, if Jim comes up with something, we just make a note and I list it. That was the only change that we had. I know we went through last year and the year before and really kind of gutted them and made them a little more streamlined.

Ms. DeVries: Okay, thank you.

Mr. Showe: Like I said, we have your action items. The park improvements, Michelle and Jim are still working on those, which includes the sign.

Mr. Dale: Since we're on the sign, do you want to touch on the sign? Just give an update.

Mr. Moller: I reached back out to the sign company, just to get a refresh quote. I haven't received that yet.

Mr. Dale: We expect the changes from the county anytime now, within the next several weeks. So actually, that is a question I have for the Board. We've essentially already given acknowledgment to the fact that, with the remaining bond money, we have \$50,000, which we said \$30,000 should go towards the sign and \$20,000 towards playground equipment. My question to the Board is, if we get our change that we're expecting to be made, Jim is going to be ready to pull the trigger on the sign. I would like for him to be able to do that and not be at the mercy of a Board schedule. Is there any thought on whether we could do an up to amount for a sign to, to give Jim the authority to move forward on it?

Mr. Rysztogi: Where exactly is the sign going to go?

Mr. Dale: At Woodside Park?

Mr. Rysztogi: On the building?

Mr. Dale: No, no, no. As close to the setback as we can place it on Murrell Road.

Mr. Rysztogi: Digital?

Mr. Dale: A digital sign.

Mr. Rysztogi: Approximately what size?

Mr. Moller: It's a 3x5 digital sign. The sign itself is 9 feet 7 inches tall, 6 feet wide, 7x2 if you include the molding and stuff like that.

Ms. Yelvington: So, we're not putting one at the golf course, we're just putting one at Woodside Park?

Mr. Rysztogi: That's not big, 3x5.

Mr. Showe: Well, the 3x5 is only the digital display. The actual sign is larger than that.

Mr. Dale: The HOA owns most of the property directly by the stoplight, so the closest we'd be able to put it at the golf course, would be well beyond the stoplight, which is pretty much where the banner is right now. It would kind of defeat the purpose of having the sign. We wanted to be able to also get the word out. I'm just summarizing from past meetings, the comments that I recall. In the southern part of the community, we want to get them more tied into the golf course and the Hook & Eagle and at our Rec Center, we wanted the bulletin board aspect, like for the Farmers Market and other community events that we do at the park there, like the Scarecrow Stroll and things like that.

Mr. Macheras: Is it about the same size as the one as you go to the left of the pro shop. Is that a 3x5? I'm just trying to fathom in my mind what it will look like.

Mr. Moller: I think so.

Mr. Rysztogi: I get what you're saying.

Mr. Dale: Yeah, roughly.

Mr. Rysztogi: The illuminated part as a non-illuminating part. That makes a big difference. It looks nice.

Ms. Yelvington: It does look nice.

Mr. Rysztogi: It's better looking than I thought it was going to be.

Ms. Yelvington: Yeah, it's better looking than I thought it was going to be too. We don't have an approximate cost?

Mr. Moller: It was \$30,000 a year ago.

Ms. Yelvington: Oh.

Mr. Macheras: So, if we approve a little bit over \$30,000, is that enough?

Mr. Moller: It does not include electric.

Mr. Showe: Would you feel comfortable with a not-to-exceed of \$40,000?

Mr. Moller: Probably.

Mr. Dale: Like we've done with past motions, it doesn't mean we're going to spend all of that.

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

Mr. Showe: Does someone want to make a motion to authorize Jim to spend up to \$40,000 on the sign?

Mr. Rysztogi MOVED to authorize Mr. Moller to spend up to \$40,000 on a sign at Woodside Park and Mr. Macheras seconded the motion.

Mr. Dale: Do we have any additional discussion? I know we've been talking about this one for a long time.

Ms. DeVries: I didn't hear the amount. Could you repeat that?

Mr. Dale: Up to \$40,000. That doesn't mean we would spend that, Jen. But the last quote that we received, was for \$30,000 and then we imagine there's probably going to be a few thousand in there for electric work. Is there any further discussion?

Mr. Macheras: Is it going to be on two sides?

Mr. Moller: Two sided.

Ms. DeVries: I guess I still have a question on the amount. Does the \$30,000 come from the bond money and then any additional would come out of our reserves? Is that correct?

Mr. Dale: Correct. We could do it all out of the bond, but that would be at the expense of the playground equipment that we talked about.

Mr. Macheras: It was sitting there for several months, as we think about it. We should take it out of that and if it's more than \$10,000, we can put something there. Do you know what

I'm saying, versus keeping \$20,000 that we might be sitting on for six or seven months? I don't know.

Mr. Dale: Then still keep \$20,000 as a projection.

Mr. Macheras: Several months from now, we finally make a decision on that and we just pull that other \$10,000.

Mr. Dale: I know that that's still a priority for our marketer.

Mr. Macheras: We've been having that locked up for I don't know how long. Do you know what I'm saying?

Mr. Dale: That makes sense to me. If I hear you correctly, take it out of the bond money and use the remainder of the bond money for playground equipment and whatever we're short out of reserves when the time comes.

Mr. Showe: Essentially, Bill, we kind of do that anyway, because we just pay for it out of capital services and then reimburse capital services at whatever level the Board wants through a requisition process.

Mr. Dale: Right.

Mr. Showe: Otherwise, we're holding up the payment to go through the process to pay it out of the bond.

Mr. Dale: Yeah. That makes sense to me.

Ms. DeVries: Okay. Thanks for clarifying that. I'm ready to vote now. I have no further comments.

Mr. Dale: Okay.

On VOICE VOTE with all in favor authorizing Mr. Moller to spend up to \$40,000 on a sign at Woodside Park was approved.

Mr. Showe: The only other item that we're tracking, is I know that you guys approved the resurfacing, but I don't know if Jim had an update on the timing of that yet.

Mr. Moller: The last email that I got from them; they received the deposit check. I'm just waiting for their schedulers to schedule the dates.

Mr. Dale: Okay. Is now a good time to discuss the fountain, since its older business?

Mr. Showe: We're rolling into the General Manager's Report.

Mr. Dale: Because I don't want to keep Tom sitting here forever.

Mr. Moller: So basically, we got the rundown from Tom in the very beginning, but, yes, after the last meeting, at the Board's request, I reached out to a fountain vendor and we all met down at Hammock Trace. We looked at the lake and came up with a budgetary number. I know there was some talk back and forth about having a fountain with lights and one without lights. Lights is a pretty big chunk of this cost. Basically, just the fountain itself is about \$6,100; \$400 for positioning and installation. It does not include electric.

Mr. Dale: Is it an aerator or a fountain?

Mr. Moller: It is what they call a jet ring. It's very similar to the one we have in Fawn Ridge, just a much smaller fountain. It will have the single jet going up and then the ring coming over.

Mr. Dale: Okay. It's \$6,100.

Mr. Moller: For the fountain itself.

Mr. Showe: The total is \$8,656.

Mr. Moller: Before taxes.

Mr. Showe: With the lights and just for the fountain. No electric.

Mr. Dale: Okay.

Ms. Yelvington: How much do we think the electric costs?

Mr. Showe: We still have to figure it out.

Resident (Tom Luckern, Hammock Trace): It's going to be between 15 and 18 cents per hour or less than \$100 a month, based on 12 hours.

Mr. Dale: I think we're talking about installation.

Resident (Tom Luckern, Hammock Trace): We would use our own electricity. We have the panel for it already.

Mr. Moller: It's a pretty short run.

Resident (Tom Luckern, Hammock Trace): You may have to put a new panel up. I don't know.

Mr. Showe: Is the thought that you guys would do the electric portion and then we would just install the fountain?

Resident (Tom Luckern, Hammock Trace): Yeah. We can do the electric. We probably would cover the maintenance, too.

Mr. Showe: So, I think the only thing that we would need to do as a Board, since we are kind of splitting items here and they would be responsible for the electric, is we would draft up a License Agreement, outlining the terms that we expect them to pay for electricity.

Mr. Dale: How about maintenance?

Mr. Showe: That's a question. We would definitely recommend, at least twice a year maintenance, typically on these kinds of fountains. I've seen turtles get sucked into these things way too frequently.

Resident (Tom Luckern, Hammock Trace): The only other concern that I have, is a 3 horsepower one requires 6 feet depth of water. When you have a dry season, you probably need 3 or 4 feet. If you get a 2 horsepower one, it only requires 3 feet of water.

Mr. Moller: He did say, instead of a vertical, he uses a horizontal.

Resident (Tom Luckern, Hammock Trace): He said 3 feet could do it, but that 3 horsepower one is going to be a lot of draw and as soon as we get close to that earth, you know it's going to be pulling a lot.

Mr. Rysztogi: Well, we just won't run the fountain during low water levels.

Resident (Tom Luckern, Hammock Trace): You defeat the purpose.

Mr. Rysztogi: How often is it going to be dry?

Resident (Tom Luckern, Hammock Trace): It was dry for a long time this summer.

Mr. Dale: Yeah, every year between May and July.

Mr. Rysztogi: Okay.

Resident (Tom Luckern, Hammock Trace): He said that 3 feet of water would be fine for his surface pump.

Mr. Moller: Yeah.

Mr. Rysztogi: What's your depth now?

Resident (Tom Luckern, Hammock Trace): I don't know what the depth is now, but I know it gets down below six feet in the dry season. That's in the deep area of the pond.

Mr. Dale: Jason, you'd mentioned two prices, one for lights and one for no lights.

Mr. Showe: \$1,700 is for the lights.

Mr. Moller: \$1,800, with the lights and cable.

Mr. Showe: Oh, yeah.

Mr. Dale: So, if I'm understanding, you made the comment that we don't need lights.

Resident (Tom Luckern, Hammock Trace): Well, I think the benefit of having one that lights up, would be great, because in the evening there isn't enough lighting off of that pool to light that up.

Mr. Rysztogi: You definitely want lights.

Resident (Tom Luckern, Hammock Trace): There were a couple of the reviews from that company too, by the way, Jim. One fellow who had one installed, said within a week, the lighting looked like a candle.

Mr. Moller: The review from Lake Fountains.

Mr. Dale: On the one that's already installed on the other side?

Resident (Tom Luckern, Hammock Trace): Well, I don't know where it was installed. There were a couple of reviews that came out of that.

Mr. Dale: Oh, okay. For this fountain, not the existing one.

Mr. Moller: They were referred by ECOR, our lake service provider. I usually trust them.

Mr. Dale: Well, what about comments? How does everyone feel about this?

Mr. Macheras: I voiced before that I'm not in favor. I'll give you a couple reasons. One was because I wasn't on the Board at the time that it was first done and it was for the people coming into the community, et cetera, et cetera. I actually don't think that's a bad price. I'm curious, how many people are in your association?

Resident (Tom Luckern, Hammock Trace): There are 192 homes.

Mr. Macheras: Alright. So, do you know what each home would pay, if your association voted to add that? I'm just curious.

Resident (Tom Luckern, Hammock Trace): I'm not even considering that. We just got a special assessment this past year for renovation of the entire pool and building.

Mr. Macheras: You said 180 homes.

Resident (Tom Luckern, Hammock Trace): 192.

Mr. Moller: That is \$45 per home.

Mr. Macheras: They're not even willing to pay \$40?

Resident (Tom Luckern, Hammock Trace): I've been on this Board for 16 years and lived here for 20. When I got here, it was an annual cost of \$200.

Mr. Macheras: Right.

Resident (Tom Luckern, Hammock Trace): And they're screaming, because it's \$400 now. When we had the special assessment, we got \$300 out of everybody, to do a complete renovation. Ron knows the community well. These people won't spend a nickel.

Mr. Rysztocki: 30 residents signed a petition for the fountain and that was just in a two-day period.

Mr. Macheras: So, you see my point. My point is that you have signatures from 16% of your community. So, to me, I'm thinking if I'm part of that community, unlike you, I've been on mine probably that long, if it's not worth \$45 to them, then I don't know if the whole group really wants it, to be honest with you. I thought I heard at a meeting, that I was listening to on the phone, if we do this, is there going to be some type of maintenance savings?

Mr. Moller: It will probably save us a couple thousand dollars a year in algae treatments, special treatments, things like that.

Mr. Macheras: I'm only one vote, but what I would be willing to listen to, is if that was something that they incurred, like we put the upfront money and then if we're going to save that over the couple years, let's say. But if anything came up, it would be their responsibility. I would be okay with that, because if we put up X amount and in four years, they decided not to do any maintenance, then it washes out. This is my opinion. I don't want to send a message to the other 16 communities, that were in the fountain business, because we're not. So, I would not be willing to pay for one, but they would know that in the next four years, until it is that we think we would break even, based on past history, they're going to pay all of that. But for my vote, especially if they're not willing to spend \$45 each, that's just not the business we're in. Because I'm thinking of 4,010 homes and 16 communities and it wasn't the purpose when we built the first one. However, I think that's a pretty good price.

Resident (Tom Luckern, Hammock Trace): We're adding in our budget, the installation, electrical and quarterly maintenance.

Mr. Macheras: Right, but again, it's not something that I'm in favor of, unless it was something that we would sign, some kind of an MOU, over the next four or five years, until we broke even. Maybe nothing comes up that they have to pay, but if we're going to save that, so that at least to the other 3,800 homes, we're not in the fountain business. But if it's going to wash out after four or five years, then at the end of the day, we're not really out of anything.

Resident (Tom Luckern, Hammock Trace): How many ponds are visible on Murrell Road?

Mr. Macheras: Well, I'll be honest with you, kids fish in Bennington.

Resident (Tom Luckern, Hammock Trace): Well, they fish anywhere.

Mr. Macheras: We could put one there, as you're going to the elementary school. We could put one coming from Publix, as you come in. But I've also heard, I think at one meeting, there was some discussion within your community, of which pond to put it in. So now I'm thinking...

Resident (Tom Luckern, Hammock Trace): There are three ponds. Only one was visible.

Mr. Macheras: Right, but what I'm saying is, that gets me to the aesthetics, not the irrigation part and that's not the business we're in, in my opinion. So, again, if there's some kind of a plan where we're going to save money over several years, because of what the function of this is going to be, then I would consider that. Otherwise, again, if it's not worth \$45 to them, it's not worth it to me, representing 10,000 people. So that's my two cents.

Mr. Dale: Jen, do you have something?

Ms. DeVries: Bill, you're touching on one of my questions. I'm remembering back to these discussions and I'm trying to remember the purpose of this fountain. Is it because we have an environmental issue like algae or a fish kill or something like that? Then I kind of remember discussions too about, well, if that's the issue, then the fountain isn't necessarily the best solution for that and I asked Jim to address that. Because I thought there were other things that actually did a better job of fixing those issues. So, I guess I go back to what is the purpose of the fountain?

Mr. Rysztogi: Well, I think the residents stated at the meeting, it was a dual purpose. They clearly stated it in writing, that it was not only for aeration and for the condition of the pond, but also for aesthetics that were visible from Murrell Road. So, it was a dual purpose. That is not the perfect answer for everything. You have a trade-off of aesthetics for function. If you want something for full function, okay, maybe it doesn't look good or maybe you want something that looks good and doesn't work as well. So, I think it was a trade-off of both.

Ms. DeVries: Thank you for jogging my memory on that. I kind of remember that the aesthetics were a bonus, but I also remember Jim bringing up, well, if we're trying to fix the aeration problem, there are other devices that are better at doing that.

Mr. Rysztogi: Yes, yes, that's true.

Ms. DeVries: Am I remembering correctly?

Mr. Rysztogi: That's correct.

Mr. Showe: Yes.

Ms. DeVries: Okay. Is there a cost? Is there a trade-off for those devices versus the fountain?

Mr. Moller: No, no, I did not get a price, but I think just your aerators themselves, are a fraction of the price of an actual fountain.

Mr. Macheras: Well, if I could jump in, Jen.

Ms. DeVries: You know, that's what I remember too.

Mr. Macheras: Have we had any issues where we've had to go out and price stuff? Because the reason I say that, is Jen's asking for prices and other things, but to my knowledge, unless I missed it, have we had a concern in any of these lakes, where you had to go out and price stuff?

Mr. Moller: In other lakes, yes.

Mr. Macheras: But not here.

Mr. Moller: We ran into power supply issues, so we were looking at solar and that's when it got astronomically expensive.

Mr. Macheras: Okay.

Mr. Moller: For solar aerators. But yeah, I don't think this community was just looking for basic aeration. Like Ron said, it's just a combination of the aesthetics with the benefits of aeration.

Mr. Dale: What was your annual estimate again?

Mr. Moller: Annual, I would say probably \$1,000 per year.

Mr. Rysztogi: Obviously putting a light there doesn't help fish.

Ms. DeVries: No. Does a fountain fix the aeration problem? Does it fix it enough? I assume, we fix the problem and we get something prettier. Then what's the cost difference to just fix the problem?

Mr. Macheras: Is there a problem? I didn't know there was one.

Mr. Moller: No.

Mr. Macheras: So, that's what I'm saying, Jen. I don't think this started and correct me if I'm wrong, as an option to a problem that had already been identified.

Mr. Moller: Correct.

Mr. Macheras: It has not been. So, as far as asking for other quotes or something, there was no cause before this to do that.

Mr. Moller: Correct.

Resident (Tom Luckern, Hammock Trace): It is for the health of the pond.

Mr. Moller: From an environmental standpoint, it's like when we aerate the greens.

Resident (Tom Luckern, Hammock Trace): Right.

Mr. Moller: We can't aerate them enough. If we were able to aerify them every month, but the more air the better.

Mr. Macheras: So, as far as Jen, in my opinion asking for other benefits, there wasn't anything that prompted it, other than what we normally do every year.

Mr. Moller: Right.

Ms. DeVries: Okay. So, is there a problem or not a problem that we're trying to solve?

Mr. Dale: Well, even if there isn't a problem, from what I'm understanding from Jim...

Mr. Moller: There is not a problem per se with that lake, but every lake has different cycles.

Mr. Macheras: Right.

Mr. Moller: I'm not saying that in a year or two that lake might become a problem.

Mr. Showe: Yeah. They are living bodies. You know, as Jim and I are seeing, we've got pockets out there where algae are just blooming right now.

Mr. Moller: I get two or three emails a week and phone calls.

Mr. Showe: Yeah, but I mean if it feels well over 100 degrees and you're not getting a whole lot of rain, it's a living thing, these ponds.

Mr. Rysztocki: I live in the community that we're talking about and I know for the 10 years that I've lived there, a fountain was desired 10 years ago. This isn't because a lot of people say, "*Fawn Ridge got a fountain, so Hammock Trace wants one.*" People say that every community is going to want what Hammock Trace might get. I don't see that. Personally, I think this is the end of the line. This is just my opinion. Now I could be wrong. I've been on this Board

for a few years now and I've never heard anybody even say anything about wanting something on their ponds.

Resident (Tom Luckern, Hammock Trace): From this estimate too, Jim, our cost for electrical, is going to be equal to the cost of the installation. This would come out of our budget without adding any money to any residents.

Mr. Dale: So, you think the electric is going to be around \$9,000.

Resident (Tom Luckern, Hammock Trace): Yes, with the permits.

Mr. Rysztogi: So yeah, we have a community that is willing to invest in it. They are not asking, *"Give us this and we are not going to put any investment into it."* They are not asking for that. I think it's a reasonable request. The community doesn't have a long history of demands or requests. We need to do things for all of the communities, when they ask for something. We should see what we can do. I don't remember Hammock Trace asking for anything.

Mr. Dale: It sounds like from what I'm hearing from Jim, there's some kind of annual savings.

Mr. Moller: Yeah, I mean, if you want to look at ROI and savings, we're probably looking at eight to 10 years in pond treatment savings.

Mr. Dale: Right. Do you think above and beyond what you guys are doing on electric, you'd be willing to kick in anymore on some of this \$9,200 cost?

Resident (Tom Luckern, Hammock Trace): No. They're kicking in for the quarterly maintenance cost.

Mr. Dale: Right. Yeah.

Mr. Macheras: But then I think the question that you asked, Jim, just to be honest and open, is what if we need maintenance over the next couple years, are we still going to pay for that too?

Mr. Dale: Good question.

Mr. Macheras: It would be a tough sell for me, if we approve this 4:1 or whatever and then we're still maybe having to pay. I just don't think that's the best use of our funds. That's just my opinion. That's why I say, unless there's an MOU, if you think that there's more that has to be done than this fountain, then it's up to them to do it. If it was another HOA, I probably wouldn't agree to it either.

Mr. Dale: What about if in the MOU, we incur no future maintenance costs on it?

Mr. Showe: It seems good to say that, but in practicality, if at some point in the future, Tom leaves and they decide, *"We're not performing maintenance on that anymore,"* then it puts the CDD back in a position of having to maintain it.

Mr. Dale: But we would have an MOU, so they wouldn't be able to get out of it.

Mr. Showe: But it would create an obligation, at some point in the future, should they fail to perform the maintenance or it fails or when a pump goes out, who makes that repair? All of those things have to be considered.

Mr. Dale: Right.

Ms. DeVries: Given what I've heard, I would be inclined to do an Easement Agreement, to allow the community to be able to put in their own funds, if they wanted to. I don't really see a reason for the CDD to be doing this. I don't see that we're fixing a problem or there's something that we need. I don't see the need for the aesthetics. I agree that Hammock Trace hasn't really asked for anything, but I don't think we're really in the business of fountains. We're in the business of taking care of our lakes and our ponds. We do want to serve the community, but I don't know. I feel like this is just a different ask than we get usually.

Mr. Rysztogi: Well, can I ask, why did we agree to put a fountain in Fawn Ridge?

Mr. Macheras: Jim can answer that. It's not in Fawn Ridge.

Mr. Dale: That's the important part.

Mr. Macheras: I think maybe there was a representative from Fawn Ridge, but the reason was we wanted something, correct me if I'm wrong, because I asked this question before. Kind of like the fountain coming from US-1. It was just as we enter the area. It really wasn't because of one particular community.

Mr. Dale: That was a small percentage of the reasoning. The larger part of the reasoning is it's a larger body of water and we were potentially having issues there. The bigger issue, though, that you just brought up that I want to hammer home, is it's not the Fawn Ridge fountain.

Mr. Rysztogi: My mistake.

Mr. Dale: I'll be blunt. Originally, when we started all of this discussion four plus years ago, we were actually looking into two fountains. One of them was going to go into the lake by Woodside Park. After many discussions and then asking residents and that kind of stuff, we just decided it was not feasible nor warranted. But the one that is near Fawn Ridge, not the Fawn Ridge fountain, did have more than just aesthetic reasons. It was for the body of water and

everything. I think in looking at some of this, I'm kind of bummed. I didn't think it was going to come in at this high of a number. The original discussions that I was hearing, we were talking \$3,200 or something like that. I guess kind of where I'm at, is it would be more palatable to me if we were talking a smaller number. Mainly because of what Jim just said, he's estimating \$1,000 per year roughly in savings. If you have a break even at a four or a five-year point, okay, I can justify that. But we're at \$9,300 right now and it's almost a bridge too far for me.

Resident (Tom Luckern, Hammock Trace): You only got one quote, right?

Mr. Moller: Yeah, I only got the one quote.

Resident (Tom Luckern, Hammock Trace): I told you that I purchased something for a pond in Maine in 2001.

Mr. Dale: Do we want to table this issue and come back to it and give Jim and Tom the opportunity to see if they can come up with another proposal?

Ms. DeVries: I want to thank Tom for coming to the meeting and talking to us. We love to have our HOA representatives at these meetings. We do want to serve the community, but this particular ask, has a little bit of a higher price tag and I'm kind of looking at it going, *"Okay, why are we spending that? We really need to justify that amount."*

Mr. Dale: Right. Again, I want to build on that. Tom and his community have always been very supportive of everything that this Board has done over the past several years and we appreciate that very much.

Resident (Tom Luckern, Hammock Trace): I'm generally happy with the way this Board is moving. One of my arguments, was the fact that we could maybe get smaller interest in that end. What you do with the park is wonderful.

Mr. Dale: As well as what we're continuing to do at the park, because there are additional changes coming.

Resident (Tom Luckern, Hammock Trace): That dog park is wonderful.

Mr. Dale: Yep.

Resident (Tom Luckern, Hammock Trace): I take my granddaughter to the playground when I can, but I can't take her there if it's 90 degrees.

Mr. Dale: Yeah.

Resident (Tom Luckern, Hammock Trace): Everything's too hot. You can't even touch it.

Mr. Moller: Yeah.

Mr. Dale: Well, we got electric going in today to the center of the field and with any luck, that will help with maybe future *Music In The Park*, *Movies In The Park*, all of that kind of stuff.

Resident (Tom Luckern, Hammock Trace): At the playground, maybe you can have more of a canopy type thing, like we have at Suntree.

Mr. Dale: Right.

Resident (Tom Luckern, Hammock Trace): Have a little shade area for the kids to play in.

Mr. Moller: Yep.

Resident (Tom Luckern, Hammock Trace): So, they're not playing in the dirt.

Mr. Dale: Well, then in order to get things rolling, what I'm hearing is, let's table it. Let's see if we can get some other numbers here and something that would be a little more palatable.

Resident (Tom Luckern, Hammock Trace): That sounds good.

Resident (Tom Luckern, Hammock Trace): I did this for many years as a contractor in the Northeast. I negotiated everything.

Mr. Dale: I'll be blunt. Based on past discussions and the things that I had heard thrown around, I was imagining it was going to come in at \$5,000 or under.

Resident (Tom Luckern, Hammock Trace): Yeah, that's what I expected too. This company does a lot of customized work and things like that. I know that.

Mr. Moller: Reach back out. I don't know enough about fountains.

Resident (Tom Luckern, Hammock Trace): Can I send some stuff to you?

Mr. Moller: Yeah.

Mr. Dale: Let's do some more homework, is what I'm hearing from the Board.

Mr. Macheras: The only question that I had, you had mentioned something about trenching. Is it going to be the fountain cost, electrical cost and is there something else?

Resident (Tom Luckern, Hammock Trace): It's all one cost.

Mr. Moller: No. The trenching of the electric.

Resident (Tom Luckern, Hammock Trace): We've got about 60 feet of lines that go in the ground.

Mr. Macheras: So that would be part of the electrical?

Resident (Tom Luckern, Hammock Trace): Yeah.

Mr. Dale: That would be on them.

Mr. Macheras: Okay. I just want to make sure that we get all of the information.

Resident (Tom Luckern, Hammock Trace): The electrician will handle that with Code Enforcement. Then we'll have trenching down through to the pond of 65 feet. We're going to need probably 150 feet, rather than having it serviced by a boat.

Mr. Macheras: Right.

Resident (Tom Luckern, Hammock Trace): What you do is maybe anchor to both sides of the pond on a nylon, so you could just bring it in to service it and pull it back out. It would only take 10 minutes.

Mr. Macheras: Alright.

Resident (Tom Luckern, Hammock Trace): These guys came out and charged you what? \$500 a ton?

Mr. Moller: Yeah.

Mr. Macheras: I'll pull it for half of that.

Resident (Tom Luckern, Hammock Trace): It's ridiculous. If you could leave this matter open.

Mr. Dale: We're just going to table it.

Resident (Tom Luckern, Hammock Trace): I'll send Jim something to look at.

Mr. Dale: Yeah. We do appreciate everything you guys have done for us and for the District in the past.

Resident (Tom Luckern, Hammock Trace): Like I said, I can't ask for any more of our residents who just did this special assessment. Most residents in there have been there for a long period and never had a special assessment.

Mr. Dale: Right.

Resident (Tom Luckern, Hammock Trace): So that was the first one, there was a lot of whining.

Mr. Dale: I hear what you're saying about the HOA fees. I was surprised as heck, when I added up my Osprey HOA fees and found out that they were higher than the CDD fee.

Mr. Macheras: Well, you have the pool.

Mr. Dale: Yeah. So, it was interesting that the HOA fees are starting to surpass the CDD fees.

Resident (Tom Luckern, Hammock Trace): I've got two condos that monthly, cost more than what they pay at Hammock Trace.

Mr. Dale: Thanks, Tom.

Resident (Tom Luckern, Hammock Trace): Thank you for hearing me.

Mr. Rysztogi: Thank you for coming out.

SEVENTH ORDER OF BUSINESS

Staff Reports

A. General Manager's Report

Mr. Moller: Pretty much Woodside Park, we'll be freshening up the mulch, fixing some of the doghouses that has some rot and stuff like that. That's coming up.

Mr. Dale: What about the weeds?

Mr. Moller: That's already been taken care of.

Mr. Dale: Okay, cool.

Mr. Moller: We talked about the paving project. I'm just waiting on Asphalt365 to get with me on setting the schedule. Brevard Electric is currently there right now, installing two receptacles at the fence line for any power needs for future events, especially the October Viera Voice event. I think that was part of the electric proposal that we had received before, in addition to the signs. That came in at \$3,000.

Mr. Dale: So, that will lower our overall electric quote.

Mr. Moller: Yes. That's why that number kind of struck me as funny. It was a lot longer run for \$3,000.

Mr. Dale: Right.

Mr. Moller: There is a small, gated fence area on the south side of the entrance to the preserve, right off of Viera Boulevard, that's being repaired and replaced. The fence is all just bent and rusty and falling apart. The same thing with the fence. So, Tom and his guys are getting that fixed up for the south entrance.

Mr. Dale: Thank you for jogging my memory. I got an email at the last minute, before the meeting and I just scanned it real quick. It was for the Templeton subdivision. A gentleman was talking about the same issue that we hear a lot, of people fishing behind people's homes, et cetera, et cetera. They were requesting that signage be put up by the lakes, which I think is very reasonable.

Mr. Moller: Yeah, we already have a lot of the signs already pre-printed.

Mr. Dale: I'll forward it to you and then let you get in touch with the homeowner, but it was in Templeton.

Mr. Macheras: So, remind me, because a neighbor of mine across the street on the pond, had an issue several years ago and he had a couple young kids fishing. They just gave him the run around that they had the right to do that, because there is a right-of-way. Are there some lakes different than others or every single lake behind private property, they're not allowed to go to?

Mr. Moller: Yeah, according to the CDD rules for the fishing policy, the right-of-way doesn't have any effect behind a homeowner's home.

Mr. Macheras: Okay.

Mr. Macheras: We haven't seen anything in years. But there were some people years ago, using that as an excuse and they would come to the Clubhouse and then just walk all the way around that lake through people's yards. So, I'm glad to know that's not acceptable or not allowed.

Mr. Dale: It is not allowed. I would be upset. I don't want anybody walking around my house.

Mr. Macheras: You don't know what language they speak.

Mr. Dale: Well and beyond that, we also have some people that aren't quite as scrupulous as other people and have nefarious purposes behind those houses.

Mr. Moller: Okay. For golf course maintenance, the next aerification is scheduled for the week of August 18th. They're going to be finishing up aerifying the fairways. As far as the greens, we're going to use that Air 2G2 machine, so we're not going to be pulling cores. So, we'll see, really no downtime on the green repair. Landeer will be coming out to raise that cart path on Hole 17. Wes and his guys are going to rent a rototiller and are going to level off all of the transition areas on the golf course, where the cart path and the turf meets, where it's all potholdy and rutted up and nasty. There is plenty of Bermuda mixed in there, so they are basically just going to add some compost to it, rototill it up, roll it smooth, rope it off and let it grow back and heal. So, we'll get a lot of those areas fixed. The pump station has been down for the last two weeks, pretty much, with a lot of the brownouts that we've been having. We lost our programmable logic controller (PLC). The pump station is about seven years old. Overall, it's in great health. It's a Rain Bird pump station. Trying to hunt down that part was a nightmare. It took

10 days, just to have it shipped to us. In the future, we might want to look into retrofitting the board, which would probably be in the \$50,000 range.

Mr. Dale: When you say future, what do you mean?

Mr. Showe: Near future.

Mr. Moller: A couple of years.

Mr. Dale: So, we can wait until next year's budget discussion.

Mr. Moller: Yeah. It's not going into the 2026 fiscal budget.

Mr. Dale: Thank you. Can we add that to the Reserve Study?

Mr. Moller: Yeah, I can do that. Everyone saw the June financials. We had a great June. Gross revenue was \$225,582 for golf. For the prior year, June of 2024 was at \$179,800, for an increase of 25%. Expenses were at \$191,000, versus \$181,000 for last June. We had an increase in expenses of 5.5% and an increase of revenue by 25%. Golf net profit was \$34,238. The average net profit in June, was \$3,400. This June was our best golf to date, as far as net profit.

Mr. Dale: Nice.

Mr. Moller: June food and beverage gross revenue, was \$76,000. Last June, was \$75,000, for an increase of a percent. Expenses were \$39,691, compared to last June of \$38,000, for an increase of 2%. Cost of goods was \$36,883 and last June was \$34,000, for 7% increase. Labor cost was at 43%, which was pretty good. I'm trying to keep them at around a 40% labor cost. Total net profit for June was \$34,314. So, that brings us to \$419,506 net profit year to date, as of June 30th. Last year, as of June 30, 2024, we were at \$315,000. So, we're 33% better than last year in our net profitability. This June actually makes the restaurant five consecutive months of turning a profit. This is the only year, at this point of the year, that food and beverage have been in the black. They're sitting at a net profit of \$4,796, as of June 30th. So, as of yesterday in July, golf round revenue is sitting at \$146,000. Last year, at this time, we were at \$135,000. So, we are doing about \$11,000 better in just round revenue. Last July, we finished at \$139,000, so we're already better than last July's finish. The restaurant is pretty much the same. They're sitting at \$70,000. Last year, we were at \$67,000 and the restaurant finished at \$69,000. So, basically, whatever we made today is above and beyond what we did last year.

Mr. Dale: I will also point out, that not only is that the best year for the restaurant to date, but in the past five years, that's probably the best year in the past 10 years. The reason I mention that, is even when it was Divots, I know there were a couple years, where there was a \$7,000 or

\$10,000 profit, but those years did not include a lot of the utility costs on the restaurant. So, Divots during those years, lost money. It did not make money, as compared to the expenses on the restaurant that we have right now. So, this is probably the first time in 10 years, that the restaurant is turning a profit.

Ms. DeVries: Well, I would say ever.

Mr. Dale: Yeah, it could be. I've only been able to go back so far, but you very well could be correct, Jen.

Ms. DeVries: Yeah. Of course, you're right. We don't have records beyond that, so we don't know for sure.

Mr. Dale: Jason does, but he keeps those all secret.

Mr. Showe: They're very secret. Yes, I've got them right here.

Mr. Dale: They're like the Epstein files.

Mr. Showe: No, no, no. I'll send them all to you, Rob and provide you access to our server.

Mr. Dale: But, yes, you're correct. This could be the first time, when you factor in utilities, that the restaurant has ever turned a profit.

Ms. DeVries: I just want to say, what I'm seeing right now, are the best numbers we've ever seen.

Mr. Dale: Yep.

Ms. DeVries: So, kudos to the whole team.

Mr. Showe: Absolutely.

Ms. DeVries: Because it's fabulous. I'm really happy with those numbers. I want to thank Jim, Jen and everybody.

Mr. Moller: Thank you. So, I have one more piece of good news and then I'll give you the bad. Summarizing the entire operation year to date, our revenues are up 10% over last year and our expenses are only up 6%. The bad news is, going forward, July, August, September, are notoriously red months, as it is 90 plus degrees. Rounds are down. The average monthly losses for golf, is a \$22,000 loss per month and the average food and beverage, is about a \$2,000 loss per month. So, our goal is to not do that. I've instructed a lot of our leads, to wait until October 1st. So, we're basically just in necessity, purchase mode right now.

Mr. Dale: Because our net profit right now, currently sit at about \$420,000. Correct?

Mr. Moller: Yup, \$419,500.

Mr. Dale: At what point do we get another 1%?

Mr. Moller: \$450,000.

Mr. Dale: At \$450,000 for our employee bonuses.

Mr. Moller: My goal is to not drop below \$400,000, because making another \$30,000 in these next three months, is going to be hard.

Mr. Dale: Yeah, I get it. I think we need you going door to door though, Jim.

Mr. Moller: I'll just jump into golf operations. We have a huge tournament on September 5th, for the junior achievement of the Space Coast. They have 120 golfers coming. They are pre-purchasing 400 cans of beer. So that's a couple thousand dollars of profit there.

Mr. Dale: For this fiscal year.

Mr. Moller: I know. For some reason, I was thinking it was November, but they're going to do a Bloody Mary bar. So, having 120 golfers in the heat of September, should be a great tournament.

Mr. Macheras: Is that on a Saturday?

Mr. Moller: Actually, it's a Friday.

Mr. Dale: You couldn't get that on Thursday?

Mr. Moller: Dave and Phil and Darren's junior camp, went well. They had about eight campers. There was great success, great feedback. One request for marketing, I know we talked about getting a fire stick for one of the TVs in the pro shop.

Ms. Webb: I have one, but I don't have an extension.

Mr. Moller: Okay. There should be one there. The TV is plugged in. There should be a dual outlet.

Ms. Webb: I just don't want it hanging off of the TV. I would like to attach it to the wall.

Mr. Moller: Well, that's at the Hook & Eagle. I'm talking about at the pro shop. There's one TV that no one ever turns on. It would be great just to run that in the pro shop as well.

Mr. Dale: I thought fire sticks just went into the TV.

Ms. Yelvington: They do. There are different kinds.

Mr. Macheras: You can do both, with the HDMI and the USB right in the TV. You don't need an outlet.

Mr. Showe: As long as one is available.

Mr. Macheras: It's at the end of the TV. So, you don't need an outlet.

Mr. Dale: Yeah, it just goes into the HDMI.

Mr. Macheras: It has to send the signal to the TV and then it has to get power. You're going to have both of those. Any Roku does the same thing. You could plug the USB in there or put it in a block.

Mr. Dale: I'm basing it on my Roku.

Mr. Macheras: Yeah, so you can put both plugs in the TV.

Mr. Moller: Every TV has a dual outlet there. There's usually one available.

Ms. Webb: So, the TV that I did put in there that we were going to use at the amenities....

Mr. Moller: That's the Thor Guard. It's at the other end of the pro shop.

Ms. Webb: I know, but I have a Roku for The Weather Channel.

Mr. Moller: There's a laptop right there that's running an HDI signal to that.

Ms. Webb: Okay. So, then we can take that plug out of it, because I set that one up specifically to do it and they took over it.

Mr. Dale: They stole it.

Mr. Moller: That's the one Dave uses for his tournaments. In a nutshell, can I have one more fire stick?

Ms. Webb: It's got a fire stick in it. Then all of a sudden, it was running The Weather Channel and I'm like, "*What are y' all doing?*"

Mr. Moller: I'll take a look at it on Monday. I won't be there tomorrow.

Ms. Webb: Because the fire stick should be in it. That was the intention.

Mr. Moller: Gotcha.

Ms. Webb: Then we can just move it to there. I bought another one for the restaurant.

Mr. Moller: Okay. Tomorrow I will be in Sarasota, representing Central Florida in the Florida State Championships for Superintendents.

Mr. Macheras: Yay!

Ms. Yelvington: Yay!

Mr. Moller: Hopefully I do well and go to nationals. This is for GCSAA.

Mr. Dale: For anybody that saw the new Happy Gilmore 2 movie, Jim made the extra step. He had his ligament cut so he could get more torque in his turn. He's going to represent

Viera East very well. For anybody who has no idea what I'm talking about, go watch Happy Gilmore 2.

Mr. Macheras: I haven't seen it yet. It made \$26 million dollars in a week.

Mr. Dale: Wow!

Mr. Moller: It's Happy Gilmore.

Mr. Showe: If you like the first one, you'll like this one. If you didn't like the first one, you are not going to like this one.

Mr. Dale: That's like all Adam Sandler movies,

Mr. Showe: Pretty much.

Mr. Macheras: Is it two days?

Mr. Moller: No, it's just the one day. It's on Longboat Key. In fact, I'm driving over as soon as the meeting's done.

Mr. Dale: I think we got a couple of more hours more, though.

Mr. Moller: For the restaurant, Pete finished up that back storage shed. The girls are utilizing that. We've got some organization going on in that little shelving area with some baskets. So, it's not all just boxes and junk over there. Lacey's been helping Kyrie and Jen with scheduling and inventories and stuff like that. So, it's really coming together.

Mr. Macheras: Good.

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

Ms. Yelvington: How's the new system working out?

Mr. Moller: Good. We've had some bugs throughout it. Actually, one was for gift cards and I just had to order a Bluetooth barcode scanner, because it won't read the magnetic strip. It will only read the barcode. So that'll come. Because you can purchase a gift card in the golf course and use it in the restaurant, but right now, you can't buy it in the restaurant until I get the bar code scanner.

Ms. Yelvington: Do we have new menus coming out at some point?

Mr. Moller: We're currently working on the new ones. Probably about October.

Mr. Dale: I have two things for you. One, you told me at one point, that you and Lacey we're working on developing some kind of a plan for counseling employees and stuff like that.

Mr. Moller: Yeah. So basically, each department head, have protocol for employees. Depending on the employee, any verbal interactions as far as disciplinary, still needs to be

documented. In the past, a verbal was just a verbal and we weren't documenting it. So, now any verbals in addition to written warnings are documented and put in the employee file.

Mr. Dale: Alright, well, thank you guys for putting that together. I know that's a lot of work, but I appreciate you guys working on that. The other thing, I don't recall where we are at with this, but at one point, we had spent a lot of time talking about a retirement plan, such as an IRA or Sapphire.

Ms. Yelvington: It was a SEP. We talked about 457 plans.

Mr. Moller: Yeah, that's where I kind of went off of the rails. I had no idea what you guys were talking about with the 457.

Mr. Dale: Yeah, yeah, yeah.

Ms. Yelvington: You brought back the Charles Schwab SEP thing. What happened with that?

Mr. Moller: Honestly, nothing.

Mr. Dale: What jogged my memory, was when I was looking at the budget, I saw we had a retirement plan allocated and there was \$6,000 or something like that.

Mr. Moller: So, if you guys are fine, I can get the ball rolling with the Charles Schwab SEP plan.

Mr. Dale: Whichever one you feel.

Ms. Yelvington: Jason, were you going to be looking into what kind of plan we're allowed to have? Do you remember when we had this discussion a couple months ago?

Mr. Dale: On top of that, I thought part of it was we were checking to see if we were eligible for the State plan in any capacity, given that we're a Special District.

Ms. Yelvington: Right.

Mr. Showe: Well, I know we looked at the FRS, which you would be eligible for. As I recall, we did look into that. Several of our Districts have looked into it as well, the Districts that have employees. However, it creates an overly burdensome reporting mechanism that you have to do, even if you choose to leave the system later.

Mr. Dale: You need to have a third-party administrator (TPA).

Mr. Showe: It's significant.

Mr. Dale: Which is going to cost you \$5,000 a year or something.

Mr. Showe: Yeah, it was a lot. Most of our Districts that have looked into that, have declined to do the FRS. They just figured out their own system, if they want to offer that as a benefit. I'll dig back through my emails and see where we were on that.

Ms. Yelvington: Yeah, I think we need to table that one and come back to it in more detail, because I just don't know if that's the right type of plan. It just doesn't strike me as being the right one.

Mr. Dale: Yeah, I mean, I like FRS, but having to shell out for a TPA...

Mr. Showe: Yeah and I also believe, as I recall, there are other reporting things that you have to do constantly, to be a part of that plan.

Mr. Dale: Usually, the TPA will keep you out of trouble with that though.

Mr. Macheras: I would say for the workshop next month and I remember the discussion too, but the parameters that I think we have to look at, is when you are vested or how long you have to stay in.

Mr. Dale: Well, we did and we had given them some guidelines on that. I don't recall where we were at.

Ms. Yelvington: I think it was immediately vested.

Mr. Moller: Yes, I do remember that.

Ms. Yelvington: I just don't know that SEP is for a government, if they are employees of the government or employees of the District?

Mr. Moller: I think if you look at anyone's tax statements, we're employees of Applied Business Solutions.

Ms. Yelvington: Oh, right.

Mr. Showe: I think they just process that. I believe they're probably employees of Viera East. They're governmental employees.

Ms. Yelvington: Yeah, so if they're governmental employees, I don't know that SEP is the right one.

Mr. Dale: We run into some issues.

Ms. Yelvington: It's easy, but I don't know that it's the right one.

Mr. Dale: Applied Business has no plan available?

Mr. Moller: I don't remember. I think I just went to Charles Swab and Fidelity and all of the IRA ones.

Mr. Showe: I would check with them, because if they administer something, the reporting and all of that gets handled through that.

Mr. Dale: Right.

Mr. Showe: It's a lot more streamlined process.

Mr. Dale: Right.

Mr. Showe: It just becomes part of open enrollment.

Ms. Yelvington: Are they just a PEO? Is that what Applied Business Solutions is?

Mr. Showe: They just process the payroll.

Mr. Dale: But anyways.

Mr. Showe: We'll dig that out.

Mr. Moller: I'll have information for the workshop.

Mr. Dale: I want to focus on retaining our employees, as we have a lot of good employees and I want to keep them. That was my only question for you.

B. District Manager's Report

Mr. Showe: The only thing is, obviously your Form 1s were due by July 1st. If you haven't completed them, you still have time, as they don't start fining until September.

Mr. Dale: That's the financial from?

Mr. Showe: The financial disclosure for 2024.

Ms. Yelvington: Would you check on us?

Mr. Showe: I'm going to have our accounting or recording secretaries do that. Since it's all done through that portal now, I don't really have access to check it, but they can do that. We'll send you general reminders. We don't want anybody to get fined, but that happens in September.

Mr. Dale: I checked Bill out. I couldn't believe that guy's a multimillionaire. That was intriguing.

Mr. Showe: The only other thing I'd say, when it comes to the discussion on the fountain, to echo what Bill indicated, some of our Districts are in similar situations to you guys, where you've got multiple communities asking for multiple things. We do have several Districts that have instituted similar policies, kind of to what Bill was saying with the fountain, where you allow a community to put a fountain in, but it's their cost, it's their maintenance, it's their fountain.

Mr. Dale: Right.

Mr. Showe: That's a very reasonable policy, should you choose to look at something like that, as it may be a way to, you know, kind of set a future policy of how you deal with the communities. You can certainly make exceptions to that as a Board, but that's a very reasonable way. You guys are in a unique situation where you have a significant amount of HOAs, a significant amount of neighborhoods, a significant amount of ponds and there could be multiple requests that come this way.

Mr. Dale: There are 84 ponds.

Ms. Yelvington: Yeah, we need to have some kind of guidelines or how we make that decision. We don't have a policy. That's important.

Mr. Showe: We have a particular community in Orlando that's not dissimilar. They have six different communities, all with six different HOAs and their policy was, *"If you want to incur the cost of putting the fountain in, maintaining the fountain and paying the electrical, you can put it in. But it's clear that that's your fountain and if something happens to it, everything is on you as an HOA to get it repaired."*

Mr. Macheras: That is a great idea and you brought up a great point earlier, because I've run into this before in other situations, where if somebody says, five years from now, that they no longer want the fountain, it reflects on us. So, like you said, there has to be a penalty or whatever, not that I'm expecting that, but it's just like we might have areas that are supposed to be mowed by somebody else that isn't. Well, at the end of the day, it's our community that looks bad.

Mr. Showe: Yeah.

Mr. Macheras: That's something that I would be open to. We don't really get a lot of requests, but if we do, whatever those might be, there is a give and take, because we represent over 4,000 homes and I don't think that's unfair. If you're not willing to pony up a little bit, then you don't want it bad enough.

Mr. Showe: There is kind of a test of, does this benefit everyone?

Mr. Dale: That's why I was asking Jim, the cost savings question, because if there is a savings...

Mr. Showe: That gets factored in. But again, I think you kind of look at decisions, especially, again, with the size of your community and how much it encompasses, you have to

look for a public benefit for everyone and kind of sell that a little bit. With other communities, it's a little different. There's one HOA, everybody lives in the same community, but this is a unique situation.

Mr. Rysztogi: So, yeah, they can ask for something, but that doesn't mean that the HOA can afford it. It doesn't mean the CDD would even consider it.

Mr. Showe: Right.

Mr. Rysztogi: I think they just look at the numbers.

Mr. Showe: Yeah. But again, I just want to let you know, again, based on experience, that's a very reasonable policy, given the type of communities that you have here.

Mr. Dale: Got it.

Ms. Yelvington: Do you have a sample policy?

Mr. Showe: This Board didn't set a policy. They just said, *"We are not going to put any fountains in, but if a community wants to put a fountain in..."*

Ms. Yelvington: I see. So, it's not a written policy.

Mr. Showe: It's not a written policy. Now what we do, is when they want to put one in, we do an agreement similar to what we said, that just says, *"We are allowing you to put this fountain in. But everything about the fountain is at your cost, your responsibility. We are not insuring the fountain. That becomes your insurance responsibility."*

Mr. Rysztogi: But once we allow that, though, don't we assume some kind of risk, like if somebody got hurt?

Mr. Showe: Ultimately, it's your property. There is going to be a risk no matter what. Just when people walk on your sidewalks, there's a risk. There is an inherent risk, but that's why you make those agreements. You put liability clauses in those agreements that say, *"The HOA will list the CDD as an additional insured for this item."* You do some insurance provisions for that. But to the same point, should they just decide to abandon the fountain, then you're left with the decision of whether to go and yank it out. There's always a worst-case scenario.

Mr. Rysztogi: Right.

Mr. Showe: That we typically don't see, but we have to plan for it. That's all I have.

C. Lifestyle/Marketing Report

Mr. Dale: Alright, Lifestyle/Marketing Report.

Ms. Webb: I don't have much. Johnny Danger is going to be there on Saturday night.

Mr. Dale: Woohoo!

Ms. Webb: Then we have Grace's 70th birthday. We've been mixing all of these big birthday parties with busy nights. So, our Saturday nights have been packed, which is good. We like it packed. People are commenting about our Friday and Saturday nights.

Mr. Dale: I said something to Jen, but I really think Saturday night is going to be jam packed. We're going to need every table and every chair, like the fold outs and all of that kind of stuff. So, whatever we need from the guys to help with setup and all that kind of stuff...

Ms. Webb: They definitely need people on the patio for sure.

Mr. Dale: I talked to her about that also and she said that she had extra people on for that evening.

Mr. Rysztogi: What type of music is this?

Ms. Webb: Johnny plays probably 80s, 90s rock and roll.

Mr. Dale: He's got a large following locally.

Mr. Macheras: Johnny Danger has a good following, great music. It's nice for us to have him.

Ms. Webb: Actually, I got him signed up twice.

Mr. Macheras: Good.

Ms. Webb: I think we booked him again in October. Mr. Ryan Gates is going to be here next week. It's his first time. We get some of our staples. I'm trying to stay within my music budget, so we don't go out of control. Every month we have somebody new, because we just want to experience some new stuff.

Mr. Rysztogi: Sure

Mr. Dale: I will congratulate you. I was looking at the budget and Jason, correct me if I'm wrong, I know I'm getting a little in the weeds, but it looked like year to date, you are well under budget.

Mr. Show: Yeah, it appears to be.

Ms. Webb: I negotiate well.

Mr. Dale: Without getting into the weeds on that.

Ms. Webb: So that's the big thing. Even with it being hot, people are coming to *Music On The Patio*. That's what I'm trying to express to people, that they like being outside even when it's hot.

Mr. Dale: What are our two busiest nights?

Ms. Webb: Friday and Saturday night. Actually, I looked at salsa and trivia nights and I'll tell you, they're very slow throughout the day, until around 5:30 p.m. or 6:00 p.m. and then it picks up. We generate \$1,700, almost \$1,800. There were probably 18 tables up until trivia and then they were packed. So, people are coming, and it's normally people who don't come. So, I'm happy that we can finally find a medium ground for everybody in the community, that they're enjoying something from there. But that's really all that I have right now. I want to get Pete to put up the book.

Mr. Dale: The library.

Ms. Webb: Library for the park.

Mr. Macheras: Cool.

Ms. Webb: I put in a couple of books. I'm trying to add a little bit more things. A couple of people reached out to me about renting out the park. I told them that there are rules and regulations and they can't go inside of the dog park, in case there are birthday parties for the dogs. They can't bring any food into the dog park. They can outside, but not inside. I think I get more phone calls from the people about birthday parties at the dog park, than I do for anywhere else. So that's been busy. The Farmers Market has been going really well. I just got done taking a course about produce in the State of Florida, about how we can get Farmers Markets and produce for these markets. I will tell you, everybody who complains about produce at Farmers Market say, "*Well, that one down there has it.*" I spoke to a lady from the University of Central Florida, who told me that there are only two Farmers Markets in Brevard County, that you can actually get real fruit and vegetables from a farm. All the other ones, actually go out and either get them from Costco or Aldi's. You have to have a special license to actually have produce at Farmers Markets. If you're going to say, "*This is a Farmers Market,*" you have to show a license stating that you got your products from the farm. A lot of it would be from their backyard, which is illegal to sell at Farmers Markets, because they're not allowed to sell fruit from their fruit trees or they're buying from wholesalers like Costco and selling them at Farmers Markets as farm goods.

Mr. Dale: Have we seen that at potentially any of the other Viera markets?

Ms. Webb: Well, I know Viera does have a farm produce lady. She doesn't have a farmer page or a web or Facebook page. She is basically someone who said, *"I'm going to go buy some fruits and vegetables and sell them to you at an upscale price off of what I bought from Aldi."*

Mr. Dale: Would that be a liability to the District?

Ms. Webb: 100%. However, I do have the farmers that are legitimate. I've already talked to them. They don't need to come to us to sell their produce. They ship it everywhere. They do have a farm to door delivery. Then we have another one at Wickham Park, that is from an actual farm that is not even in Brevard County. They're from a Central Florida farm and that's through the University of Florida. They're the ones who actually provide the stuff for the city. So, if anybody says anything to you about the Farmers Market or complains about our Farmers Market not having fresh fruits and vegetables, first of all Florida does not have the same agricultural liabilities that up north has. A lot of people that are coming here, come from up north, where there are larger farms and cooler weather. They can have these large produce at Farmers Markets. We have oranges and those type of things. However, they cannot bring oranges off of citrus trees and sell them without a farm license. Farm in Florida means freshly made products, like fresh hummus, fresh breads, meats that are not fresh meats and not injected with anything. We also have fresh baked goods. So, in the State of Florida for Farmers Markets, that's what it means. I'm just letting everybody know. Our Farmers Markets in Florida cannot be replicated like up north. So, if you go to a Farmers Market and you're buying fruit from them, if you want to know if it's coming from a real farm and you're buying fresh non-injected and fresh things, ask them for their farmer's license or certification. Otherwise, you're buying their fruits from Aldi or Costco or Sams or them. They go out, buy them and sell them to you above cost. So, just to give some education. That's all.

Mr. Dale: Thank you, Michelle.

Ms. Webb: You're welcome.

EIGHTH ORDER OF BUSINESS

Treasurer's Report

A. Approval of Check Register

Mr. Dale: Moving on to the Treasurer's Report.

Mr. Showe: In your General Fund, we have Checks #5484 through #5532, Checks #207 through #209 from the Capital Reserve and Checks #32716 through #32813 for the Golf Course

Fund, for a total amount of \$232,765.33. We would look for a motion of the Board to approve the Check Register or we can take questions.

Mr. Macheras: One quick comment. Whether I'm doing this correctly or not, I know sometimes when we get to this point, all eyes are on me. So, a lot of times, questions that come up, are questions because I go over and sign them and I think you do too when the staff is there. A lot of questions that are asked, are questions that I've already asked too, because I know in the past sometimes there have been a lot of questions, because maybe somebody didn't sign checks in front of somebody or ask them questions. Again, hopefully we're doing it the right way. Jason gives out the information. I usually don't have any questions, because I ask them when I sign them and a lot of times when I hear other people ask questions, they're ones that I've already asked. So, I just want to put that caveat, that as a Treasurer, a lot of these things that I see and I've got a couple questions tonight, is because I've already addressed all of those.

Mr. Dale: Right.

Mr. Macheras: So, I just wanted to clarify that.

Mr. Dale: Well, and I want to take that just a step further and thank you, Bill, because you take that extra step. You interact and talk with our staff. We've had Treasurers in the past, that didn't do that, that are lazy and show up on Saturdays and leave nasty notes for staff without interacting. That is not the way somebody in a leadership position should be conducting themselves and you do it the right way, which I appreciate.

Mr. Macheras: I appreciate Ron, because when I'm out traveling the world, Ron steps in for me and fulfills that position.

Mr. Rysztogi: It's never a problem.

Mr. Macheras: Alright. That's only question I had.

Mr. Dale: Thank you.

Mr. Showe: Is there a motion to approve?

Ms. DeVries: I did have a question.

Mr. Dale: Sure.

Ms. DeVries: Bill, you probably already asked it. On Page 128, there is a Regions Bank credit card. There are charges and credits for office visits. What are those for? Did we pay for somebody to go to the doctor?

Mr. Rysztogi: Yes, we did.

Mr. Moller: Yeah, Maddie.

Mr. Dale: Yes, we did.

Ms. DeVries: Okay.

Mr. Dale: It probably saved us money on our Workers Compensation.

Ms. DeVries: Okay. I'm fine with that. That was what I suspected, but it was an unusual charge for us.

Mr. Dale: Yes. I was a witness to it all.

Ms. DeVries: That's all I had.

On MOTION by Ms. Yelvington seconded by Mr. Rysztogi with all in favor the Check Register for June 20, 2025 through July 24, 2025 in the amount of \$232,765.33 was approved.

B. Balance Sheet and Income Statements

Mr. Showe: Behind that, is your Balance Sheet and Income Statement for June 30, 2025. No action is required by the Board. Obviously, Jim's kind of gone over a lot of the financials with you and it's there for you, but we have collected all of our assessments for the year. So, we're at 100% collected and we're in good shape.

Mr. Dale: That's not exciting. I want 101%.

Mr. Showe: Well, if you look at the General Fund, you're actually over collected.

Mr. Dale: It's still funny how we can do that.

Mr. Showe: Other than that, that's all we have.

NINTH ORDER OF BUSINESS

Supervisor's Requests

Mr. Showe: We can go to Supervisor's Requests.

Mr. Dale: Bill?

Mr. Macheras: I had a list of stuff. Actually, I'm all good.

Mr. Dale: Ron?

Mr. Rysztogi: I have just one thing. I received an email about the Spyglass office building. Could you further give me information?

Mr. Moller: I think there was a little confusion on property lines.

Mr. Rysztogi: Right.

Mr. Moller: There was a strip that we were maintaining, in the past, that wasn't even our property. So, I think that was the area in question.

Mr. Rysztogi: It was sold by who?

Mr. Moller: The 7,000 building. Well, it's either the 7,000 building or the property right to the east of it. But yeah. So, the CDD property is basically to the end of the lake, probably about 15 feet from the parking lot. That area was mowed. The only area that I saw, that was a little unsightly, was when they went out and mowed it wet and they used a bush hog. A lot of the Bahia seeds probably just laid over and they pop back up. But you can tell it's being maintained.

Mr. Rysztogi: Okay.

Mr. Moller: So, the only change I'm going to make, is I'm going to have the guys mow that with the Z-Turn mower, rather than bush hog. It will just give a little better look.

Mr. Dale: Wasn't there a lot of the preserve area that was cut back, because of the construction that they're doing.

Mr. Moller: This is a totally different.

Mr. Dale: That's true. I saw your email and it's just that area around the lake, that we own.

Mr. Moller: Yeah.

Mr. Dale: Wonderful.

Mr. Rysztogi: Okay. Thank you.

Mr. Dale: Denise?

Ms. Yelvington: Nothing for me.

Mr. Dale: Jen, do you have anything?

Ms. DeVries: Nothing more. I said all of my things already.

Mr. Dale: Well. I should be able to get through mine in about 45 minutes, I think.

Mr. Moller: Just shoot me an email.

Mr. Dale: I have nothing additional. So, with no further requests, we will entertain 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.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V

SECTION A

SECTION 1

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 10th of the month, a **refund** will be issued for that month based on the **refund** schedule below. Requests received after the 10th 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

	<u>Refund</u>		<u>Refund</u>
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 10th 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 31st 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.

**Viera East Golf Course Range of Rates
FISCAL YEAR 2026**



Attachement "A", Chapter IV: Rates, Fees & Charges

	Range of Rates
Green Fees	
18 Holes	\$1-\$100
Cart Rental	
Cart/pp/9 holes	\$5-\$20
Cart/pp/18 Holes	\$7-\$30
Cart/public/18 holes	\$7-\$30
Miscellaneous	
Rental Clubs	\$15-\$60
Driving Range	\$1-\$30
League Play	
9 Holes w/ Cart	\$10-\$50
Junior Golf Fee	
18 Holes	\$11-\$50
Prepaid Season Pass	
12 Months	\$2,000-\$5,500
6 Months	\$1,500-\$4,200

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 and Holidays
- * 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 December 1 - April 15)
- * 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

	<u>Last Year Base Price</u>	<u>FY Increase</u>	<u>New Base Price</u>
6 Month			
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

	<u>Last Year Base Price</u>	<u>FY Increase</u>	<u>New Base Price</u>
6 Month			
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

SECTION B

SECTION 1

RESOLUTION 2025-03

THE ANNUAL APPROPRIATION RESOLUTION OF THE VIERA EAST COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2025, submitted to the Board of Supervisors (“**Board**”) of the Viera East Community Development District (“**District**”) a proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2025 and ending September 30, 2026 (“**Fiscal Year 2025/2026**”), along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

WHEREAS, the Board set a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, the District Manager posted the Proposed Budget on the District’s website at least two days before the public hearing; and

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1st of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

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

SECTION 1. BUDGET

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. The Proposed Budget, attached hereto as **Exhibit "A,"** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* ("**Adopted Budget**"), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Viera East Community Development District for the Fiscal Year Ending September 30, 2026."
- d. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption and shall remain on the website for at least two (2) years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2025/2026, the sum of \$_____ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ _____
CAPITAL RESERVE FUND(S)	\$ _____
DEBT SERVICE SERIES 2020	\$ _____
FOOD AND BEVERAGE	\$ _____
GOLF COURSE	\$ _____
REC DEBT SERVICE	\$ _____
TOTAL ALL FUNDS	\$ _____

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2025/2026 or within sixty (60) days following the end of the Fiscal Year 2025/2026 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.
- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District's website within five (5) days after adoption and remain on the website for at least two (2) years.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 28TH DAY OF AUGUST 2025.

ATTEST:

**VIERA EAST COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

By:_____

Its:_____

Exhibit A Fiscal Year 2025/2026 Budget

Viera East
Community Development District

Approved Proposed Budget
FY 2026
Meeting Date: August 28th, 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

Total Revenues	\$ 1,452,998	\$ 1,460,353	\$ 1,452,419	\$ 23,905	\$ 1,476,324	\$ 1,450,253
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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

Total Administrative	\$ 190,452	\$ 224,250	\$ 134,707	\$ 54,445	\$ 189,152	\$ 227,208
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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	\$116,000
Training	\$0	\$500	\$0	\$500	\$500	\$500
Uniforms	\$168	\$0	\$0	\$0	\$0	\$0

Total Operating	\$ 288,217	\$ 314,561	\$ 221,441	\$ 88,601	\$ 310,042	\$ 345,370
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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	\$148,622
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

Total Maintenance	\$ 420,594	\$ 349,748	\$ 275,997	\$ 77,516	\$ 353,513	\$ 361,622
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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	\$18,000
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	\$0
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	\$19,058
Maintenance Reserve - Transfer Out (Excess)	\$96,816	\$0	\$0	\$0	\$0	\$0
Total Grounds Expenditures	\$ 551,564	\$ 571,793	\$ 405,223	\$ 128,398	\$ 533,621	\$ 516,053
Total Expenses	\$ 1,450,826	\$ 1,460,353	\$ 1,037,368	\$ 348,960	\$ 1,386,328	\$ 1,450,253
Excess Revenue/(Expenditures)	\$ 2,172	\$ (0)	\$ 415,051	\$ (325,055)	\$ 89,996	\$ -

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

Viera East

Community Development District

General Fund Budget

Revenues:

Maintenance Assessments

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

Golf Course Administrative Services

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

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

Miscellaneous Income - Farmers' Market

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

Interest Income

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

Administrative Expenditures:

Supervisors Fees

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

Engineering Fees

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

Attorney Fees

Legal Counsel:

Shutts and Bowen LLP

300 South Orange Avenue

Suite 300

Orlando, FL 32801

Telephone: (407) 835-6759

Fax: (407) 849-7288

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

Dissemination

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

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

Trustee Fees

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

Annual Audit

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

Collection Agent

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

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

Management Fees

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

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.

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

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.

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

Workers Compensation

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

Unemployment

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

Retirement Contribution

Contribution to the retirement account for eligible employees.

Other Contractual

Miscellaneous fees and contracts incurred for the District.

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

Marketing- Lifestyle/Amenities

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

Training

Expenses for providing training to staff.

Maintenance Expenditures:

Canal Maintenance

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

Lake Bank Restoration

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

Lake Bank Education Project

Allocation of funds dedicated for the lake bank education project.

Environmental Services

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

Wetland monitoring reports as required by SJRWMD and USA COE.

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

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

Permit compliance and general services as required.

Water Management System

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

Description	Monthly Amount	Annual Amount
Natural Areas Management	\$ 4,872	\$ 58,466
Wingate & Auburn Lake Aquatic Weed Control	\$ 982	\$ 11,783
Bayhill Wetland Maintenance (Bi-Monthly)	\$ 460	\$ 2,760
Natural Vegetation Management (Bi-Monthly)	\$ 230	\$ 1,380
Aquatic Weed Control	\$ 5,036	\$ 60,433
Header Canal Maintenance (Quarterly)	\$ 1,850	\$ 7,400
Woodside Park Maintenance	\$ 200	\$ 2,400
Unanticipated Repairs / Improvements	\$ -	\$ 4,000
Total	\$ 13,630	\$ 148,622

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
Total			\$ 8,020

Property Appraiser

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

Insurance - Property

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

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

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:

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

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.

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

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.

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	\$19,058
Reserve Funding - Transfer In (Golf)	\$84,410	\$84,410	\$0	\$84,410	\$166,149
Reserve Funding - Transfer In (General Excess)	\$0	\$0	\$0	\$0	\$0
Reserve Funding - Transfer In (Golf Excess)	\$0	\$0	\$0	\$0	\$0

Total Revenues	\$ 1,777,098	\$ 1,714,833	\$ 6,009	\$ 1,720,841	\$ 1,594,910
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Expenditures

Capital Outlay	\$80,000	\$278,638	\$0	\$278,638	\$0
Capital Outlay - General	\$0	\$0	\$0	\$0	\$84,180
Capital Outlay - Golf	\$0	\$0	\$0	\$0	\$154,741
Truck Maintenance	\$25,000	\$0	\$0	\$0	\$25,000
Sign Project	\$20,000	\$0	\$0	\$0	\$20,000
Vehicle Purchase	\$20,000	\$35,000	\$0	\$35,000	\$0
Bank Fees	\$0	\$0	\$0	\$0	\$0

Total Expenditures	\$ 145,000	\$ 313,638	\$ -	\$ 313,638	\$ 283,921
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Excess Revenues (Expenditures)	\$ 1,632,098	\$ 1,401,195	\$ 6,009	\$ 1,407,203	\$ 1,310,989
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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	\$ -	\$ -	\$ -
Projected Excess Revenue Fund End of FY25	\$ 577,357	\$ 829,847	\$ 1,407,203

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

Total Revenues	\$ 788,402	\$ 1,034,565	\$ 6,418	\$ 1,040,983	\$ 1,040,283
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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

Total Expenditures	\$ 661,315	\$ 661,315	\$ -	\$ 661,315	\$ 946,315
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Excess Revenues (Expenditures)	\$ 127,087	\$ 373,250	\$ 6,418	\$ 379,668	\$ 93,968
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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
Net Annual Assessment		4,408.30	5,021.20			\$ 655,615.00

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	
\$ 7,685,000				\$ 1,992,585	\$ 8,927,410

Viera East
Community Development District
Golf Course & Restaurant
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
<u>Revenues</u>						
<u>Golf Course Revenue</u>						
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
Miscellaneous Income	\$6,271	\$15,000	\$17,817	\$6,681	\$24,498	\$15,000
Assessments - Recreation Operating	\$18,239	\$18,239	\$38,609	\$14,478	\$53,088	\$18,239
<u>Pro Shop Revenue</u>						
Merchandise Sales	\$145,705	\$122,004	\$106,238	\$39,839	\$146,078	\$125,664
<u>Restaurant Revenue</u>						
Food Sales	\$449,273	\$404,923	\$335,140	\$143,632	\$478,772	\$466,211
Snack Sales	\$9,935	\$11,000	\$566	\$242	\$808	\$0
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
Total Revenues	\$ 3,272,241	\$ 3,153,525	\$ 2,835,092	\$ 1,101,495	\$ 3,936,586	\$ 3,599,861
<u>General Expenditures</u>						
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	\$14,502
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
Total Golf Course Expenditures	\$ 127,017	\$ 137,458	\$ 148,263	\$ 55,599	\$ 203,861	\$ 189,042
<u>Golf Course Operations</u>						
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	\$29,327
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
Total Golf Operation Expenditures	\$ 547,106	\$ 589,277	\$ 442,802	\$ 166,051	\$ 608,853	\$ 648,155

Viera East
Community Development District
Golf Course & Restaurant
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
<u><i>Golf Course Maintenance</i></u>						
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	\$35,000
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
Total Golf Course Maintenance	\$ 1,110,267	\$ 1,232,795	\$ 862,601	\$ 323,475	\$ 1,186,077	\$ 1,295,008
<u><i>Merchandise Sales</i></u>						
Cost of Goods Sold	\$100,277	\$90,000	\$73,278	\$27,479	\$100,757	\$87,965
Total Merchandise Sales	\$ 100,277	\$ 90,000	\$ 73,278	\$ 27,479	\$ 100,757	\$ 87,965
<u><i>Restaurant Expenditures</i></u>						
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	\$0
Paper & Plastic Supplies	\$13,561	\$15,000	\$10,745	\$4,605	\$15,350	\$15,000
Operating Supplies	\$20,301	\$20,000	(\$20)	\$500	\$480	\$23,043
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
Total Restaurant Expenditures	\$ 478,684	\$ 488,379	\$ 371,960	\$ 159,920	\$ 531,880	\$ 502,803

Viera East
Community Development District
Golf Course & Restaurant
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
<u>Cost of Goods Sold</u>						
Food Cost	\$246,026	\$139,388	\$185,540	\$79,517	\$265,056	\$265,740
Snack Cost	\$3,939	\$5,250	\$4,963	\$2,127	\$7,090	\$0
Beverage Cost	\$32,849	\$16,800	\$26,355	\$11,295	\$37,650	\$33,764
Beer Cost	\$65,765	\$74,550	\$65,874	\$28,232	\$94,105	\$87,492
Wine Cost	\$6,870	\$5,250	\$7,800	\$3,343	\$11,143	\$10,846
Liquor Cost	\$63,615	\$32,550	\$48,309	\$20,704	\$69,013	\$62,894
Total Cost of Goods Sold	\$ 419,062	\$ 273,788	\$ 338,840	\$ 145,217	\$ 484,057	\$ 460,736
<u>Administrative Expenditures</u>						
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
Total Administrative Expenditures	\$ 224,073	\$ 245,419	\$ 177,842	\$ 66,691	\$ 244,532	\$ 248,003
<u>Reserves</u>						
Renewal & Replacement	\$140,691	\$84,410	\$84,410	\$0	\$84,410	\$166,149
Total Reserves	\$ 140,691	\$ 84,410	\$ 84,410	\$ -	\$ 84,410	\$ 166,149
Total Revenues	\$ 3,272,241	\$ 3,153,525	\$ 2,835,092	\$ 1,101,495	\$ 3,936,586	\$ 3,599,861
Total Expenditures	\$ 2,249,431	\$ 2,379,358	\$ 1,789,195	\$ 639,294	\$ 2,428,490	\$ 3,597,861
Operating Income (Loss)	\$ 1,022,809	\$ 774,167	\$ 1,045,897	\$ 462,200	\$ 1,508,097	\$ 2,000
<u>Non Operating Revenues/(Expenditures)</u>						
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)
Total Non Operating Revenues/(Expenditures)	\$ 39,585	\$ (12,000)	\$ 7,058	\$ 2,647	\$ 9,704	\$ (2,000)
Net Non Operating Income / (Loss)	\$ 1,062,395	\$ 762,167	\$ 1,052,954	\$ 464,847	\$ 1,517,801	\$ (0)

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.

Miscellaneous Income - Golf Course

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

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.

Merchandise Sales

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

Food & Snack Sales

Represents all food and 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.

Miscellaneous Income - Restaurant

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

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
Total		\$ 20,000

Telephone

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

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

Utilities

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

Vendor	Account	Monthly Amount	Annual Amount
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
Total			\$ 5,348

Repairs & Maintenance

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

Bank Charges

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

Office Supplies

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

Operating Supplies

Represents various operating supplies purchased.

Dues, Licenses & Subscriptions

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

Vendor	Description	Annual Amount
Brevard County	Business Tax License	\$ 82
City of Rockledge	Business License	\$ 200
Lightspeed	Membership	\$ 7,000
DBPR	License	\$ 1,820
Florida State Golf Assoc.	Handicap Fees	\$ 5,000
Florida State Golf Assoc.	Membership	\$ 150
Contingency		\$ 250
Total		\$ 14,502

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.

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.

Golf Printing

Printing for materials needed for the course.

Utilities

Estimated cost of basic utilities for golf operations.

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

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.

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

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.

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

Cart Maintenance

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

Driving Range Supplies

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

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
Total			\$ 32,080

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
Total		\$ 4,600

Irrigation/Drainage

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

Sand/Topsoil

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

Flowers/Mulch

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

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
Total		\$ 3,462

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
Total		\$ 11,550

Equipment Rental

Rental of larger capital items required for course maintenance.

Equipment Lease

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

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

Merchandise Sales:

Cost of Goods Sold

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

Restaurant 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
Total			\$ 12,100

Pest Control

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

Merchant Fees

The estimated cost for merchant credit card fees.

Equipment Lease

The estimated cost to Ecolab for the dish machine rental.

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

Paper & Plastic Supplies

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

Operating Supplies

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

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
Total			\$ 6,780

Dues and License

Represents the cost of all restaurant operating licenses through DBPR.

Restaurant Cost of Goods Sold:

Food Cost

Represents food and snack supplies purchased for the restaurant or catering events.

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.

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)
Total	\$ 56,280.00

Insurance

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

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

Property Taxes

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

Reserves:

Renewal & Replacement

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

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

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

SECTION 2

RESOLUTION 2025-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE VIERA EAST COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2025/2026; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Viera East Community Development District (“**District**”) is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District is located in Brevard County, Florida (“**County**”); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District’s adopted capital improvement plan and Chapter 190, *Florida Statutes*; and

WHEREAS, the Board of Supervisors (“**Board**”) of the District hereby determines to undertake various operations and maintenance and other activities described in the District’s budget (“**Adopted Budget**”) for the fiscal year beginning October 1, 2025 and ending September 30, 2026 (“**Fiscal Year 2025/2026**”), attached hereto as **Exhibit “A”** and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the District; and

WHEREAS, Chapter 190, *Florida Statutes*, provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

WHEREAS, Chapter 197, *Florida Statutes*, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector

(“**Uniform Method**”), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the Viera East Trace Community Development District (“**Assessment Roll**”) attached to this Resolution as **Exhibit “B”** and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll to the County Tax Collector pursuant to the Uniform Method; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

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

SECTION 1. BENEFIT & ALLOCATION FINDINGS. The Board hereby finds and determines that the provision of the services, facilities, and operations as described in **Exhibit “A”** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands, as shown in **Exhibits “A” and “B,”** is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapters 190 and 197, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District, and in accordance with **Exhibits “A” and “B.”** The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments.

SECTION 3. COLLECTION. The collection of the operation and maintenance special assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as indicated on **Exhibits “A” and “B.”** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

SECTION 4. ASSESSMENT ROLL. The Assessment Roll, attached to this Resolution as **Exhibit “B,”** is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution, and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

SECTION 6. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED this 28th day of August 2025.

ATTEST:

**VIERA EAST COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

By: _____

Its: _____

Exhibit A: Budget
Exhibit B: Assessment Roll

SECTION VI

SECTION A



2840 Electronics Dr - Melbourne, FL 32935
(321) 254-0930 - Fax (321) 254-4695

ATTACHMENTS A, B, C, D, E & F AQUATIC SERVICE SCOPE OF WORK

This Agreement made the date set forth below, by and between **ECOR Industries Inc.** also hereinafter called **ECOR**, and

Viera East Community Development District
2300 Clubhouse Drive
Viera, FL 32955

One Year: 10/01/25 – 09/30/26
Monthly Thereafter

hereinafter called “**Customer**”. The parties hereto agree as follows:

ECOR agrees to maintain the lakes and natural areas referenced in Attachments A, B, C, D & E in accordance with the terms and conditions of this agreement as listed below:

- ◆ Control of invasive and exotic emerged shoreline grasses, cattails, torpedo grass, etc., growing up to the high-water mark. Native plants deemed beneficial and desirable by the **Customer** will not be targeted.
- ◆ Control of filamentous and macrophytic algae.
- ◆ Control of invasive and exotic floating vegetation such as hyacinths, waterfern, and duckweed.
- ◆ Control of invasive and exotic submerged vegetation such as pondweed, eleocharis, and hydrilla with contact herbicides. Lakes requiring a whole water body dosage with a systemic herbicide will be quoted as needed.
- ◆ Supplemental stocking of 100 triploid grass carp as permitted under Florida Fish and Wildlife #MT-19-CR-97-0451
- ◆ Monthly inspection and treatment as may be required by **ECOR** to maintain a clean body of water.

Service Fees:

A statement and invoice for the month’s inspection and treatments will be mailed at the end of the month.

Customer agrees to pay **ECOR** in the following manner and amount with terms of Net 30:

Attachment A - \$5,036.08 monthly
Attachment B - \$4,872.20 monthly
Attachment C - \$1,850.00 quarterly
Attachment D - \$460 every other month
Attachment E - \$981.92 monthly
Attachment F - \$230 every other month

AQUATIC SERVICE ADDENDUM

1. **ECOR's** "Aquatic Service Agreement" will be conducted in a manner consistent with integrated lake management practices. This may include chemical and biological control along with the acceptance that some species of vegetation may be beneficial in maintaining a balanced aquatic ecosystem. **ECOR** is fully insured, licensed, and certified with documentation provided upon request.
2. It is the **Customer's** responsibility to notify **ECOR** of all work areas that are designated as mitigation sites and have desirable plants installed. **ECOR** assumes no responsibility for damaged plants where **Customer** has failed to notify **ECOR** of such areas.
3. **ECOR's** "Aquatic Service Agreement", unless explicitly stated, does not include removal of trash, debris, or dead vegetation such as cattails, hyacinths, or torpedo grass, which may take many months to decompose. **ECOR** can provide these services at a rate of \$80 per hour to cover labor and equipment.
4. **ECOR** will not be responsible for the cleanup of any dead fish unless directly resulting from a negligent application by **ECOR** such as using an aquatic herbicide inconsistent with label directions. Fish kills may occur for a variety of reasons including but not limited to runoff, algae blooms, cloudy weather, water temperature, and low dissolved oxygen. **ECOR** may provide a quotation for such services upon request.
5. This agreement does not provide for the installation or maintenance of aeration diffusers or fountains. A separate scope of work and service agreement may be provided as needed.
6. **ECOR** will notify the **Customer** of any visible erosion, washout problems or issues with water control structures as discovered during regular service rounds. The report will site the specific lake with a general location (ie. Lake 10, northeast corner). **ECOR** does not provide engineering services and is not responsible for any repairs or maintenance of erosion or washout areas.
7. **ECOR** advocates the use of triploid grass carp as a biological means of lake management. The stocking of these carp or any other fish is not provided for in this agreement unless so stated.
8. Water use restrictions after treatments are not often required. When restrictions are required, **ECOR** will notify the **Customer** in writing of all restrictions that apply. **ECOR** will not be held liable for damages resulting from the **Customer** failing to follow restrictions.
9. **Customer** agrees to pay **ECOR** upon completion of the work as reported and invoiced for that month with terms of Net 30. Invoices are emailed to the **Customer** the next business day after each service is performed and **Customer** has the option to have paper invoices mailed to the address on file, if requested. Past due balances shall be assessed a finance charge of 1.5% (18% APR) until the entire balance is paid in full. If the **Customer** fails to make payments as required, the account may be considered by **ECOR**, at its option, to be in default and the **Customer** shall be responsible for the payment of all costs of collection, including reasonable attorney's fees, as allowed by law. Either party may cancel this agreement with a 30-day written notice.
10. **Customer** agrees to notify **ECOR** if they currently enlist (or intend to enlist) the services of a third party, for vendor credentialing, payment processing or similar services. If there is a fee imposed upon **ECOR** as a result, the **Customer** acknowledges that this fee will be passed along to the **Customer** and the stated pricing terms in this agreement may be altered.

VIERA EAST COMMUNITY DEVELOPMENT DISTRICT 2025-26
AQUATIC WEED CONTROL
ATTACHMENT A - 39 SITES

NOTE: Please refer to site maps. Use the map/site numbers listed below to find general location of each site. The map/site number and site name shall be referenced on all invoices.

MAP GRID #	SITE NUMBER	SITE NAME	SURFACE ACRES	MONTH
B 2	2	MAINTENANCE GARAGE NORTH	1.46	\$ 49.64
B 2/3	3	ADDINGTON-BRIGHTWOOD	6.07	\$ 206.38
B 2	3A	ADDINGTON CT	2.27	\$ 77.18
A/B 2/3	4	BRIGHTWOOD	4.32	\$ 146.88
A/B 2	5	BRIGHTWOOD-CANTERBURY	4.00	\$ 136.00
B 2	6	DURBAN-VEGC ENTRANCE	3.31	\$ 112.54
A 2	8	CANTERBURY-HOLE 10	1.23	\$ 41.82
A 2	9	CANTERBURY	3.05	\$ 103.70
A/B 2	10	STRATFORD-HOLE 9	5.02	\$ 170.68
B 2	11	OAKLEFE-HOLE 18	1.40	\$ 47.60
A 1/2	12	STRATFORD PLACE	4.67	\$ 158.78
A 2	13	CANTERBURY NORTH	0.85	\$ 28.90
A 1	18	BLACKHEATH	6.56	\$ 223.04
A 1	19	WOODHALL-ABERDEEN	3.66	\$ 124.44
A 1	20	ABERDEEN	5.42	\$ 184.28
A 1	21	ABERDEEN-HOLE 5	3.45	\$ 117.30
B 1	22	COLLINGTREE-WOODHALL	2.21	\$ 75.14
C 7	24	HAMMOCK TRACE-EAST	3.15	\$ 107.10
A 1	25	ABERDEEN-BLACKHEATH	2.90	\$ 98.60
B/C 6/7	26	HAMMOCK LAKES-WEST	5.67	\$ 192.78
C 6/7	27	HAMMOCK LAKES-EAST	4.99	\$ 169.66
D 3	31	HERON'S LANDING	12.23	\$ 415.82
C 6/7	33	FAWN RIDGE-WEST	5.91	\$ 200.94
C 6	33A	FAWN RIDGE-CENTRAL	1.06	\$ 36.04
D 6	34	FAWN RIDGE-EAST	8.51	\$ 289.34
C 4	36A	GRAND ISLE-CENTRAL	1.81	\$ 61.54
C 4	37	GRAND ISLE-NORTH	19.19	\$ 652.46
C 4	38	GRAND ISLE-NORTH		\$ -
B 4	43	BAYHILL-WEST	9.30	\$ 316.20
C 6	44	WOODSIDE PARK	0.46	\$ 15.64
B 3	54	OSPREY RIDGE-ENTRANCE	0.37	\$ 12.58
C 3	55	OSPREY RIDGE-CENTRAL	0.39	\$ 13.26
C 3	56A	OSPREY RIDGE-CENTRAL WEST	0.18	\$ 6.12
C 2	56B	OSPREY RIDGE-CENTRAL EAST	0.04	\$ 1.36
C 2	58	OSPREY RIDGE WEST	0.19	\$ 6.46
B 2	59	OSPREY CLUBHOUSE DRIVE	1.21	\$ 41.14
B 1	60	HERITAGE SOUTH	0.53	\$ 18.02
C/D 3	63	HERON'S LANDING WEST	7.41	\$ 251.94
C 2	70	BENNINGTON CENTRAL	3.67	\$ 124.78

MONTHLY FEE	\$ 5,036.08
ANNUAL FEE	\$ 60,432.96

**VIERA EAST COMMUNITY DEVELOPMENT DISTRICT 2025-26
NATURAL AREAS MANAGEMENT & AQUATIC WEED CONTROL
ATTACHMENT B - 31 SITES**

NOTE: Please refer to site maps. Use the map/site numbers listed below to find general location of each site. The map/site number and site name shall be referenced on all invoices.

MAP GRID #	SITE NUMBER	SITE NAME	SURFACE ACRES	MONTH
B 3	1	GOLF COURSE 12/13 FAIRWAYS	18.53	\$ 630.02
B 2	7	DURBAN-ADDINGTON	10.73	\$ 364.82
A/B 1	14	PARKSTONE	1.90	\$ 64.60
B 1	15	OAKLEFE-HOLE 17	1.61	\$ 54.74
B 1	16	VEGC NORTH ENTRANCE	0.94	\$ 31.96
B 1	17	GOLF VISTA BLVD	0.75	\$ 25.50
A 1	18A	STRATFORD ENTRANCE	0.55	\$ 18.70
B 1	23	COLLINGTREE	14.15	\$ 481.10
B/C 7	28	HAMMOCK TRACE-WEST	4.83	\$ 164.22
D 3	29	HERON'S LNDG-VIERA BLVD	8.40	\$ 285.60
B 2/3	30	MAINTENANCE GARAGE SOUTH	0.67	\$ 22.78
C 4	36	GRAND ISLE-SOUTH	3.46	\$ 117.64
B/C 4	41	BAYHILL	9.82	\$ 333.88
B 3/4	42	BAYHILL NORTH	1.39	\$ 47.26
B 3/4	42A	STAR RUSH POND	0.10	\$ 3.40
B 3/4	42B	STAR RUSH CANAL	0.55	\$ 18.70
B 4	43A	BAYHILL-FLOWWAY	6.42	\$ 218.28
A/B 1	45	V.E.G.C. NORTH FLOWWAY WEST	7.24	\$ 246.16
B/C 3	53	OSPREY RIDGE-S	9.33	\$ 317.22
C 2	56	OSPREY RIDGE-NW	0.87	\$ 29.58
B 2	57	OSPREY LANDING	4.65	\$ 158.10
B 1	61	HERITAGE NORTH	9.01	\$ 306.34
B/C 1	62	V.E.G.C. NORTH FLOWWAY EAST	10.48	\$ 356.32
B 2	64	CLUBHOUSE DRIVE NORTHSIDE	1.82	\$ 61.88
B/C 2	65	CLUBHOUSE DRIVE SOUTHSIDE	1.66	\$ 56.44
B/C 2	66	BENNINGTON WEST	1.65	\$ 56.10
B 1	67	TEMPLETON WEST	2.95	\$ 100.30
C 1	68	TEMPLETON EAST	1.24	\$ 42.16
B 1/2	69	SOMMERVILLE	2.62	\$ 89.08
D 2/3	84	HERON'S LANDING-NORTH	4.38	\$ 148.92
C 3	85	HERON'S LANDING NORTHWEST	0.60	\$ 20.40

MONTHLY FEE	\$ 4,872.20
ANNUAL FEE	\$ 58,466.40

VIERA EAST COMMUNITY DEVELOPMENT DISTRICT 2025-26
HEADER CANAL QUARTERLY SERVICE
ATTACHMENT C - EMERGENT VEGETATION CONTROL

*NOTE: Chemical control for emergent vegetation only.
Hydrilla control quoted and provided on an as needed basis.*

MAP GRID #	SITE NUMBER	SITE NAME	SURFACE ACRES	QUARTERLY
A-C 1-7	48	VIERA - WEST HEADER CANAL	26.61	\$ 1,850.00

SERVICE FEE (4 TIMES A YEAR) \$ 1,850.00
ANNUAL FEE \$ 7,400.00

VIERA EAST COMMUNITY DEVELOPMENT DISTRICT 2025-26
BAYHILL FLOW-WAY BOAT WORK WITH FLOATING VEGETATION CONTROL
ATTACHMENT D

NOTE: Chemical control done on an every other month basis for maintenance of the flow-way

MAP GRID #	SITE NUMBER	SITE NAME	SURFACE ACRES	EVEN MONTHS
B 4	43A	BAYHILL-FLOWWAY W/FLOATING	6.42	\$ 460.00

SERVICE FEE (6 TIMES A YEAR) \$ 460.00
ANNUAL FEE \$ 2,760.00

VIERA EAST COMMUNITY DEVELOPMENT DISTRICT 2025-26
AQUATIC WEED CONTROL FOR WINGATE & AUBURN LAKES
ATTACHMENT E - 13 SITES

NOTE: Please refer to site maps. Use the map/site numbers listed below to find general location of each site. The map/site number and site name shall be referenced on all invoices.

MAP GRID #	SITE NUMBER	SITE NAME	SURFACE ACRES	MONTH
C 1	71	WINGATE ESTATES - TRACT H	2.80	\$ 95.20
C 1	72	WINGATE ESTATES - TRACT I	3.24	\$ 110.16
C 1	73	WINGATE ESTATES - TRACT K	4.91	\$ 166.94
C 1	74	WINGATE ESTATES - TRACT M	1.46	\$ 49.64
C 1	75	WINGATE ESTATES - TRACT D	1.58	\$ 53.72
C 1	76	AUBURN LAKES - TRACT 3	0.98	\$ 33.32
D 1	77	AUBURN LAKES - TRACT 16	1.77	\$ 60.18
D 1	78	AUBURN LAKES - TRACT 4	2.73	\$ 92.82
D 1	79	AUBURN LAKES - TRACT 5	1.56	\$ 53.04
C/D 1/2	80	AUBURN LAKES - TRACT 6	5.43	\$ 184.62
C 1/2	81	AUBURN LAKES - TRACT 7	0.82	\$ 27.88
D 2	82	AUBURN LAKES - TRACT 10	0.62	\$ 21.08
D 2	83	AUBURN LAKES - TRACT 12	0.98	\$ 33.32

MONTHLY FEE \$ 981.92
ANNUAL FEE \$ 11,783.04

VIERA EAST COMMUNITY DEVELOPMENT DISTRICT 2025-26
GRAND ISLE AIRBOAT WORK WITH FLOATING VEGETATION CONTROL
ATTACHMENT F - GRAND ISLE TRACTS M2 & M3

NOTE: Chemical control every other month for maintenance of the wetland

MAP GRID #	SITE NUMBER	SITE NAME	SURFACE ACRES	EVEN MONTHS
C 4	M2/M3	GRAND ISLE LK 36 TRACTS M2/M3	1.10	\$ 230.00

SERVICE FEE (6 TIMES A YEAR)	\$	230.00
ANNUAL FEE	\$	1,380.00

SECTION B

*to be provided under
separate cover*

SECTION C

Memorial Bench and Tree Program

Updated 8/28/25

Memorial Program

POLICY STATEMENT: The Viera East Community Development District (VECDD) recognizes the need for community members to have an opportunity for individuals, families and organizations to memorialize an outstanding achievement or the memory of a loved one through the planting of trees or the placement of memorial benches for the entire community to use and enjoy.

POLICY/PROCEDURE: This policy was developed to provide a coordinated and consistent approach for accepting and processing memorial requests. Anyone submitting an application for a memorial item acknowledges and recognizes that the VECDD Board of Supervisors may approve or disapprove any request at its sole discretion. This policy is limited to only those common area properties owned and managed by VECDD.

General Policy Guidelines

- The purchase and dedication of any and all memorials will be funded by private individuals or groups.
- Memorials representing or depicting a commercial advertisement will not be permitted.
- Engraving on all memorial items are limited to a maximum of 4 lines and 15 characters per line.
- VECDD will have final approval of the wording for the engraving on the memorial.
- All payments for the purchase of a memorial must be made to VECDD prior to ordering and installation of the memorial.
- All memorials will be installed by a qualified contractor selected by VECDD.
- VECDD will not be responsible for the repair or replacement of any memorial. The purchaser of the memorial releases VECDD of all responsibility for repairs and/or replacement of memorial.
- The purchaser of the memorial assumes full responsibility for the cost of any and all repairs or replacement, if necessary.
- VECDD has final approval of requested memorial and location of the memorial. When determining the approval of a memorial, VECDD will consider proximity to homes, lines of sight, distance to other memorials, safety, maintenance and existing landscaping.
- VECDD, at its own discretion, may limit the total number of any type of memorial on VECDD property.

Memorial Tree Donation (\$400)

- VECDD will work with purchaser to select an appropriate tree from the recommended tree list. Recommended trees may vary from location to location. The tree must be a 30-gallon size with a minimum height of 6 feet.
- The location of the tree must be approved by VECDD. Ideal locations for memorial trees include parks, trails and other areas where the tree can be seen and enjoyed by the entire community. Memorial trees will not be planted on private residential property or any location that may violate federal, state or local laws/rules regarding tree installation. See Exhibit "B" for recommended locations.
- The date/time of planting must be coordinated with VECDD to ensure the optimal planting season for the selected tree.
- Invasive or exotic species will not be considered. Please refer to Exhibit "A" for recommended tree list. Trees on the recommended list may not be appropriate for every location. Tree selection must be coordinated with and approved by VECDD.

Memorial Tree Donation with Marker (\$600)

- See policy above regarding tree/location selection.
- Marker shall be granite (10"x8"x4") and set into the ground next to the memorial tree.

Adopt a Tree with Marker (\$300)

- Purchaser to coordinate with VECDD to select an existing VECDD tree to designate as a memorial tree.
- Marker shall be granite (10"x8"x4") and set into the ground next to the memorial tree.

Memorial Bench with Engraving (\$1,500)

- A bench of VECDD's choosing (style and color) may be purchased with engraved message on bench back.
- The determination of the need for a concrete footing/slab shall be determined by VECDD in its sole discretion. Costs of any additional slabs will be donated and added to above cost.
- A memorial bench will only be considered in locations where benches are scheduled to be replaced or where new benches are contemplated by VECDD.

Exhibit “A”

Recommended Tree List

Canopy Trees

Elms (no Chinese)
Laurel Oak (*Quercus Laurifolia*)
Live Oak (*Quercus virginiana*)
Longleaf Pine (*Pinus taeda*)
Red Maple (*Acer rubrum*)
Slash Pine (*Pinus elliottii*)
Southern Magnolia (*Magnolia grandiflora*)
Sweetgum (*Liquidambar styraciflua*)
Sycamore (*Plantanus occidentalis*)

Accent Trees

Crape-Myrtle (*Lagerstroemia indica*)
Hollywood Juniper (*Juniperus torulosa*)
Jacaranda (*Jacaranda mimosifolia*)
Ligustrum (*Ligustrum japonicum*)
Loquat (*Eriobotrya japonica*)
Peltophorum (*Peltophorum pterocarpum*)
Savannah Holly (*Ilex opaca*, “Savannah”)
Tabebuia Varieties
Nellie Stevens

Exhibit “B”

Recommended Areas for Memorials

Memorial Tree Donation

VECDD Parks, Trails and VECDD Common Areas

Adopt a Tree

All areas with existing VECDD trees

SECTION D



AMTEC

American Municipal Tax-Exempt Compliance

90 Avon Meadow Lane
Avon, CT 06001
(T) 860-321-7521
(F) 860-321-7581

www.amteccorp.com

July 24, 2025

Viera East Community Development District
c/o Alex Wolfe
Governmental Management Services
4530 Eagle Falls Place
Tampa, FL 33619

Re: \$7,685,000 Viera East Community Development District (Brevard County, Florida), Special Revenue Assessment Bonds, Series 2020 (Tax-Exempt) (Bank Qualified)

Dear Ms. Wolfe:

We have enclosed our Rebate Report for the above referenced bond issue (the "Bonds") at the request of Viera East Community Development District (the "District"). Our Report encompasses the bond and investment activity from July 16, 2020, the date of the closing, through July 16, 2025, the Computation Date. Based upon our computations, a yield reduction liability of \$6,744.53 exists.

The Regulations require that at least 90% of the accumulated liability, or **\$6,071.00**, be paid to the IRS no later than sixty days from July 16, 2025. The deadline for this payment to be received is September 14, 2025.

We have enclosed IRS Form 8038-T, which must be signed by an *authorized representative of the District*, dated and mailed to the IRS. Please prepare a check, made payable to: **United States Treasury**, in the amount of **\$6,071.00**, representing 90% of the yield reduction liability. Please include on the check: Issuer's name; address; EIN; "Form 8038-T"; and the date.

The signed IRS Form 8038-T and the check should be sent to:

**Internal Revenue Service Center
Ogden, UT 84201**

Our Rebate Report is for the District's records and should not be sent with the payment. Please send copies of the executed IRS Form 8038-T, the check and the proof of mailing for our records.

Thank you and should you have any questions, please do not hesitate to contact us.

Very truly yours,

Michael J. Scarfo
Senior Vice President

Trong M. Tran
Assistant Vice President

REBATE REPORT

\$7,685,000

Viera East Community Development District

(Brevard County, Florida)

Special Revenue Assessment Bonds, Series 2020

(Tax-Exempt) (Bank Qualified)

Dated: July 16, 2020

Delivered: July 16, 2020

Rebate Report to the Computation Date

July 16, 2025

Reflecting Activity To

July 16, 2025



AMTEC

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AMTEC

American Municipal Tax-Exempt Compliance

90 Avon Meadow Lane
Avon, CT 06001
(T) 860-321-7521
(F) 860-321-7581

www.amteccorp.com

July 24, 2025

Viera East Community Development District
c/o Alex Wolfe
Governmental Management Services
4530 Eagle Falls Place
Tampa, FL 33619

Re: \$7,685,000 Viera East Community Development District (Brevard County, Florida), Special Revenue Assessment Bonds, Series 2020 (Tax-Exempt) (Bank Qualified)

Dear Ms. Wolfe:

AMTEC has prepared certain computations relating to the above referenced bond issue (the “Bonds”) at the request of Viera East Community Development District (the “District”).

The scope of our engagement consisted of preparing the computations shown in the attached schedules to determine the Rebatable Arbitrage and Yield Reduction Liability as described in Section 103 of the Internal Revenue Code of 1954, Section 148(f) of the Internal Revenue Code of 1986, as amended (the “Code”), and all applicable Regulations issued thereunder. The methodology used is consistent with current tax law and regulations and may be relied upon in determining the rebate liability. Certain computational methods used in the preparation of the schedules are described in the Summary of Computational Information and Definitions.

Our engagement was limited to the computation of Rebatable Arbitrage and Yield Reduction Liability based upon the information furnished to us by the District. In accordance with the terms of our engagement, we did not audit the information provided to us, and we express no opinion as to the completeness, accuracy or suitability of such information for purposes of calculating the Rebatable Arbitrage and Yield Reduction Liability.

We have scheduled our next Report as of July 31, 2026. Thank you for this engagement and should you have any questions, please do not hesitate to contact us.

Very truly yours,

Michael J. Scarfo
Senior Vice President

Trong M. Tran
Assistant Vice President

SUMMARY OF REBATE COMPUTATIONS

Our computations, contained in the attached schedules, are summarized as follows:

For the July 16, 2025 Computation Date
Reflecting Activity from July 16, 2020 through July 16, 2025

Fund Description	Taxable Inv Yield	Net Income	Rebatable Arbitrage
Construction Fund	0.380759%	45,070.69	(323,756.91)
Debt Service Reserve Fund	2.401577%	29,103.36	(5,827.52)
Capitalized Interest Fund	0.216785%	1,296.41	(17,538.89)
Cost of Issuance Fund	0.004908%	2.25	(1,480.01)
Totals	0.549977%	\$75,472.71	\$(348,603.33)
Bond Yield	2.852543%		
Rebate Computation Credits			(10,309.53)
Net Rebatable Arbitrage			\$(358,912.86)

SUMMARY OF YIELD REDUCTION COMPUTATIONS

Our computations, contained in the attached schedules, are summarized as follows:

For the July 16, 2025 Computation Date
Reflecting Activity from July 16, 2023 through July 16, 2025

Fund Description	Taxable Inv Yield	Yield Reduction Liability
Construction Fund	5.131233%	6,744.53
Totals	5.131233%	\$6,744.53
Bond Yield (+0.125%) *	2.977543%	
Net Yield Reduction		\$6,744.53

* Pursuant to the Treasury Regulations Section 1.148-2(d)(2), for Yield Reduction purposes, the Bond Yield is adjusted upwardly by 0.125% for funds not held in a refunding escrow or allocable to replacement proceeds.

Based upon our computations, no rebate liability exists; however, a yield reduction liability of \$6,744.53 exists. The Regulations require that at least 90% of the accumulated liability, or \$6,071.00, be paid to the IRS no later than sixty days from July 16, 2025. The deadline for this payment to be received is September 14, 2025.

SUMMARY OF COMPUTATIONAL INFORMATION AND DEFINITIONS

COMPUTATIONAL INFORMATION

1. For the purpose of computing Rebatale Arbitrage and Yield Reduction Liability, investment activity is reflected from July 16, 2020, the date of the closing, through July 16, 2025, the Computation Date. All nonpurpose payments and receipts are future valued to the Computation Date of July 16, 2025.
2. Computations of yield are based on a 360-day year and semiannual compounding on the last day of each compounding interval. Compounding intervals end on a day in the calendar year corresponding to Bond maturity dates or six months prior.
3. For investment cash flow, debt service and yield computation purposes, all payments and receipts are assumed to be paid or received respectively, as shown on the attached schedules.
4. Purchase prices on investments are assumed to be at fair market value, representing an arm's length transaction.
5. During the period between July 16, 2020 and July 16, 2025, the District made periodic payments into the Debt Service Fund that were used, along with the interest earned, to provide the required debt service payments.

Under Section 148(f)(4)(A), the rebate requirement does not apply to amounts in certain bona fide debt service funds. The Regulations define a bona fide debt service fund as one that is used primarily to achieve a proper matching of revenues with principal and interest payments within each bond year. The fund must be depleted at least once each bond year, except for a reasonable carryover amount not to exceed the greater of the earnings on the fund for the immediately preceding bond year or 1/12th of the principal and interest payments on the issue for the immediately preceding bond year.

We have reviewed the Debt Service Fund and have determined that the funds deposited have functioned as a bona fide debt service fund and are not subject to the rebate requirement.

DEFINITIONS

6. Computation Date

July 16, 2025.

7. Computation Period

The period beginning on July 16, 2020, the date of the closing, and ending on July 16, 2025, the Computation Date.

8. Temporary Period

The period ending three years from the date of the closing during which time arbitrage profits and losses may be blended.

9. Yield Reduction Period

The period subsequent to the Temporary Period that proceeds are yield restricted to the yield on the Bonds, plus 0.125%.

10. Bond Year

Each one-year period (or shorter period from the date of issue) that ends at the close of business on the day in the calendar year that is selected by the Issuer. If no day is selected by the Issuer before the earlier of the final maturity date of the issue or the date that is five years after the date of issue, each bond year ends at the close of business on the anniversary date of the issuance.

11. Bond Yield

The discount rate that, when used in computing the present value of all the unconditionally payable payments of principal and interest with respect to the Bonds, produces an amount equal to the present value of the issue price of the Bonds. Present value is computed as of the date of issue of the Bonds.

12. Taxable Investment Yield

The discount rate that, when used in computing the present value of all receipts of principal and interest to be received on an investment during the Computation Period, produces an amount equal to the fair market value of the investment at the time it became a nonpurpose investment.

13. Issue Price

The price determined on the basis of the initial offering price to the public at which price a substantial amount of the Bonds were sold.

14. Rebatable Arbitrage

The Code defines the required rebate as the excess of the amount earned on all nonpurpose investments over the amount that would have been earned if such nonpurpose investments were invested at the Bond Yield, plus any income attributable to the excess. Accordingly, the Regulations require that this amount be computed as the excess of the future value of all the nonpurpose receipts over the future value of all the nonpurpose payments. The future value is computed as of the Computation Date using the Bond Yield.

15. Yield Reduction Liability

The Rebatable Arbitrage accumulated after the Temporary Period, at the bond yield plus 0.125%.

16. Funds and Accounts

The Funds and Accounts Activity used in the compilation of this Report were received from the District and US Bank, Trustee, as follows:

Account Name	Account Number
Benefit Assessment Account	274282000
Bond Service Account	274282001
Debt Service Reserve Fund	274282002
Construction Fund	274282003
Temporary Interest Account	274282004
Cost of Issuance Fund	274282005

METHODOLOGY

Bond Yield

The methodology used to calculate the bond yield was to determine the discount rate that produces the present value of all payments of principal and interest through the maturity date of the Bonds.

Investment Yield and Rebate Amount

The methodology used to calculate the Rebatable Arbitrage and Yield Reduction Liability, as of July 16, 2025, was to calculate the future value of the disbursements from all funds, subject to rebate, and the value of the remaining bond proceeds, at the yield on the Bonds, to July 16, 2025. This figure was then compared to the future value of the deposit of bond proceeds into the various investment accounts at the same yield. The difference between the future values of the two cash flows, on July 16, 2025, is the Rebatable Arbitrage and Yield Reduction Liability.

\$7,685,000
Viera East Community Development District
(Brevard County, Florida)
Special Revenue Assessment Bonds, Series 2020
(Tax-Exempt) (Bank Qualified)
Delivered: July 16, 2020

Sources of Funds

Par Amount	\$7,685,000.00
Net Original Issue Discount	<u>-46,187.05</u>
Total	\$7,638,812.95

Uses of Funds

Construction Fund	\$6,372,585.00
Debt Service Reserve Fund	234,591.25
Capitalized Interest Fund	413,909.38
Cost of Issuance Fund	301,272.76
Bond Insurance	193,555.34
Debt Service Reserve Fund Surety	7,624.22
Underwriter's Discount	<u>115,275.00</u>
Total	\$7,638,812.95

PROOF OF ARBITRAGE YIELD

\$7,685,000
Viera East Community Development District
(Brevard County, Florida)
Special Revenue Assessment Bonds, Series 2020
(Tax-Exempt) (Bank Qualified)

Date	Debt Service	Present Value to 07/16/2020 @ 2.8525430755%
11/01/2020	52,679.38	52,245.98
05/01/2021	90,307.50	88,305.06
11/01/2021	90,307.50	87,063.30
05/01/2022	90,307.50	85,839.00
11/01/2022	90,307.50	84,631.92
05/01/2023	565,307.50	522,329.64
11/01/2023	85,557.50	77,941.28
05/01/2024	575,557.50	516,949.03
11/01/2024	80,657.50	71,425.50
05/01/2025	580,657.50	506,965.17
11/01/2025	75,657.50	65,126.78
05/01/2026	870,657.50	738,932.05
11/01/2026	67,707.50	56,655.68
05/01/2027	447,707.50	369,360.64
11/01/2027	63,907.50	51,982.55
05/01/2028	448,907.50	360,008.02
11/01/2028	60,057.50	47,486.71
05/01/2029	455,057.50	354,748.58
11/01/2029	56,107.50	43,124.58
05/01/2030	456,107.50	345,637.37
11/01/2030	51,857.50	38,744.90
05/01/2031	461,857.50	340,220.56
11/01/2031	46,527.50	33,791.84
05/01/2032	471,527.50	337,643.70
11/01/2032	41,002.50	28,947.53
05/01/2033	476,002.50	331,329.37
11/01/2033	35,347.50	24,258.22
05/01/2034	480,347.50	325,016.43
11/01/2034	29,562.50	19,721.52
05/01/2035	484,562.50	318,712.18
11/01/2035	23,306.25	15,113.70
05/01/2036	493,306.25	315,402.08
11/01/2036	16,843.75	10,617.84
05/01/2037	501,843.75	311,900.12
11/01/2037	10,175.00	6,234.92
05/01/2038	750,175.00	453,219.60
	9,677,766.88	7,437,633.39

Proceeds Summary

Delivery date	07/16/2020
Par Value	7,685,000.00
Premium (Discount)	-46,187.05
Bond Insurance	-201,179.56
Target for yield calculation	7,437,633.39

BOND DEBT SERVICE

\$7,685,000

Viera East Community Development District
 (Brevard County, Florida)
 Special Revenue Assessment Bonds, Series 2020
 (Tax-Exempt) (Bank Qualified)

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
07/16/2020					
11/01/2020			52,679.38	52,679.38	
05/01/2021			90,307.50	90,307.50	142,986.88
11/01/2021			90,307.50	90,307.50	
05/01/2022			90,307.50	90,307.50	180,615.00
11/01/2022			90,307.50	90,307.50	
05/01/2023	475,000	2.000%	90,307.50	565,307.50	655,615.00
11/01/2023			85,557.50	85,557.50	
05/01/2024	490,000	2.000%	85,557.50	575,557.50	661,115.00
11/01/2024			80,657.50	80,657.50	
05/01/2025	500,000	2.000%	80,657.50	580,657.50	661,315.00
11/01/2025			75,657.50	75,657.50	
05/01/2026	795,000	2.000%	75,657.50	870,657.50	946,315.00
11/01/2026			67,707.50	67,707.50	
05/01/2027	380,000	2.000%	67,707.50	447,707.50	515,415.00
11/01/2027			63,907.50	63,907.50	
05/01/2028	385,000	2.000%	63,907.50	448,907.50	512,815.00
11/01/2028			60,057.50	60,057.50	
05/01/2029	395,000	2.000%	60,057.50	455,057.50	515,115.00
11/01/2029			56,107.50	56,107.50	
05/01/2030	400,000	2.125%	56,107.50	456,107.50	512,215.00
11/01/2030			51,857.50	51,857.50	
05/01/2031	410,000	2.600%	51,857.50	461,857.50	513,715.00
11/01/2031			46,527.50	46,527.50	
05/01/2032	425,000	2.600%	46,527.50	471,527.50	518,055.00
11/01/2032			41,002.50	41,002.50	
05/01/2033	435,000	2.600%	41,002.50	476,002.50	517,005.00
11/01/2033			35,347.50	35,347.50	
05/01/2034	445,000	2.600%	35,347.50	480,347.50	515,695.00
11/01/2034			29,562.50	29,562.50	
05/01/2035	455,000	2.750%	29,562.50	484,562.50	514,125.00
11/01/2035			23,306.25	23,306.25	
05/01/2036	470,000	2.750%	23,306.25	493,306.25	516,612.50
11/01/2036			16,843.75	16,843.75	
05/01/2037	485,000	2.750%	16,843.75	501,843.75	518,687.50
11/01/2037			10,175.00	10,175.00	
05/01/2038	740,000	2.750%	10,175.00	750,175.00	760,350.00
	7,685,000		1,992,766.88	9,677,766.88	9,677,766.88

\$7,685,000
Viera East Community Development District
(Brevard County, Florida)
Special Revenue Assessment Bonds, Series 2020
(Tax-Exempt) (Bank Qualified)
Construction Fund

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (2.852543%)
07/16/20	Beg Bal	-6,372,585.00	-7,342,099.18
07/22/20		218,518.97	251,645.25
08/19/20		119,628.08	137,470.70
10/13/20		80,767.73	92,420.81
10/13/20		15,905.00	18,199.76
10/13/20		7,862.40	8,996.78
10/13/20		44,017.00	50,367.72
10/13/20		6,771.00	7,747.91
10/13/20		40,414.97	46,246.00
10/13/20		36,052.27	41,253.85
10/13/20		28,164.29	32,227.80
10/13/20		9,000.00	10,298.51
10/13/20		14,917.50	17,069.78
10/21/20		98,595.16	112,749.37
01/19/21		308,358.10	350,192.63
02/03/21		171,148.73	194,154.27
02/03/21		300.00	340.33
02/03/21		1,445.00	1,639.23
02/03/21		375.00	425.41
02/03/21		300.00	340.33
02/03/21		4,990.00	5,660.75
03/09/21		1,200.00	1,357.45
03/09/21		635.00	718.32
03/09/21		3,825.00	4,326.88
03/10/21		37,244.52	42,128.05
03/10/21		10,983.29	12,423.43
03/11/21		20,345.00	23,010.84
03/11/21		1,620.00	1,832.27
03/11/21		87,664.29	99,151.11
03/11/21		6,095.00	6,893.64
03/11/21		7,606.50	8,603.19
03/11/21		6,336.00	7,166.22
04/06/21		-55,075.51	-62,169.75
04/08/21		14,053.41	15,861.13
04/08/21		14,053.41	15,861.13
04/08/21		1,375.00	1,551.87
04/08/21		69,592.20	78,543.97
06/23/21		10,930.00	12,263.37
06/23/21		650.00	729.29
06/23/21		37,319.94	41,872.66
06/23/21		1,950.00	2,187.88
06/23/21		4,780.00	5,363.12
09/13/21		5,047.00	5,627.16
09/13/21		4,497.00	5,013.94
09/13/21		7,718.00	8,605.20
09/13/21		1,047.74	1,168.18
09/13/21		1,074.00	1,197.46

\$7,685,000
Viera East Community Development District
(Brevard County, Florida)
Special Revenue Assessment Bonds, Series 2020
(Tax-Exempt) (Bank Qualified)
Construction Fund

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (2.852543%)
10/08/21		655.00	728.86
10/08/21		37,744.44	42,000.53
10/08/21		20,832.40	23,181.48
10/08/21		150.00	166.91
11/08/21		2,800.00	3,108.38
12/03/21		1,596.00	1,768.30
12/03/21		13,762.50	15,248.24
12/03/21		600.00	664.77
03/02/22		39,600.00	43,568.90
04/18/22		264.00	289.41
04/18/22		1,300.00	1,425.13
04/18/22		3,540.00	3,880.73
04/18/22		10,500.00	11,510.63
04/18/22		694.40	761.24
04/18/22		730.00	800.26
05/25/22		810,707.40	886,154.68
05/26/22		8,400.00	9,181.01
05/26/22		17,500.00	19,127.11
05/26/22		10,861.40	11,871.27
05/26/22		29.08	31.78
05/26/22		6,288.72	6,873.43
05/26/22		3,850.00	4,207.96
05/26/22		2,544.00	2,780.53
05/26/22		79.20	86.56
05/26/22		948.07	1,036.22
05/26/22		2,855.93	3,121.47
05/26/22		1,085.00	1,185.88
05/26/22		1,085.00	1,185.88
05/26/22		175.25	191.54
05/26/22		6,929.64	7,573.94
05/26/22		7,230.32	7,902.58
05/26/22		5,000.00	5,464.89
05/26/22		100.00	109.30
05/26/22		1,000.00	1,092.98
05/26/22		1,650.00	1,803.41
05/26/22		475.00	519.16
05/26/22		475.00	519.16
05/26/22		2,150.00	2,349.90
05/26/22		34.84	38.08
05/26/22		589.95	644.80
06/22/22		471.00	513.74
06/22/22		7,398.00	8,069.32
06/22/22		945.00	1,030.75
06/22/22		2,445.75	2,667.69
06/22/22		17,500.00	19,088.02
06/22/22		7,000.00	7,635.21
06/22/22		639.92	697.99

\$7,685,000
Viera East Community Development District
(Brevard County, Florida)
Special Revenue Assessment Bonds, Series 2020
(Tax-Exempt) (Bank Qualified)
Construction Fund

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (2.852543%)
06/22/22		2,494.00	2,720.32
06/22/22		2,308.25	2,517.71
06/22/22		10,467.00	11,416.82
06/22/22		4,680.00	5,104.68
06/22/22		983.40	1,072.64
06/22/22		748.99	816.96
06/22/22		134,370.00	146,563.27
06/22/22		414,657.00	452,284.63
06/30/22		375,863.40	409,712.78
06/30/22		4,998.69	5,448.86
07/06/22		89,580.00	97,601.28
09/07/22		140,436.00	152,278.50
09/09/22		14,930.00	16,186.45
09/09/22		141,160.00	153,039.47
09/09/22		95,000.00	102,994.82
09/09/22		33,448.38	36,263.26
09/09/22		59,720.00	64,745.80
09/09/22		20,000.00	21,683.12
09/09/22		440.00	477.03
09/09/22		1,479.37	1,603.87
09/09/22		16,332.84	17,707.35
09/09/22		7,000.00	7,589.09
09/09/22		142,450.20	154,438.25
09/20/22		109,680.60	118,808.02
11/10/22		2,544.00	2,744.89
11/14/22		9,422.20	10,163.03
11/14/22		120,000.00	129,435.09
11/14/22		1,311.26	1,414.36
11/14/22		1,075.00	1,159.52
11/14/22		7,900.00	8,521.14
11/14/22		52,480.00	56,606.28
11/25/22		605.53	652.58
11/25/22		3,720.00	4,009.02
11/25/22		7,900.00	8,513.77
11/25/22		25,220.00	27,179.41
11/25/22		69,230.00	74,608.66
11/25/22		2,449.50	2,639.81
11/25/22		209,920.00	226,229.25
11/29/22		730.00	786.47
11/29/22		694.40	748.11
12/02/22		5,000.00	5,385.50
12/02/22		11,032.01	11,882.57
12/02/22		7,000.00	7,539.70
12/02/22		4,850.00	5,223.93
12/02/22		30,190.00	32,517.63
12/02/22		84,744.00	91,277.70
01/05/23		7,000.00	7,520.14

\$7,685,000
Viera East Community Development District
(Brevard County, Florida)
Special Revenue Assessment Bonds, Series 2020
(Tax-Exempt) (Bank Qualified)
Construction Fund

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (2.852543%)
01/05/23		198,036.00	212,751.34
01/09/23		69,230.00	74,350.83
02/21/23		77,032.00	82,457.00
02/21/23		16,690.80	17,866.26
02/21/23		11,205.41	11,994.55
02/21/23		1,980.00	2,119.44
02/21/23		2,137.53	2,288.07
02/21/23		247,990.00	265,454.78
02/21/23		3,500.00	3,746.49
02/21/23		18,900.00	20,231.04
03/02/23		1,191.00	1,273.77
03/02/23		32,624.20	34,891.56
03/14/23		694.40	741.96
03/14/23		730.00	780.00
04/20/23		24,045.00	25,619.18
04/21/23		3,423.00	3,646.81
04/21/23		1,517.28	1,616.49
04/21/23		23,274.47	24,796.25
04/21/23		12,516.00	13,334.35
05/12/23		44,408.00	47,233.47
05/12/23		11,205.41	11,918.36
06/30/23		-74,622.80	-79,071.52
09/11/23		21,120.00	22,254.43
09/11/23		114,400.00	120,544.82
09/11/23		91,635.39	96,557.45
11/01/23		140,753.08	147,731.12
01/10/24		2,525.00	2,635.83
01/10/24		22,455.00	23,440.64
01/25/24		84,744.00	88,359.41
11/22/24		85,574.00	87,164.06
07/16/25	Bal	64,839.62	64,839.62
07/16/25	Acc	345.68	345.68

07/16/25	TOTALS:	45,070.69	-323,756.91

ISSUE DATE:	07/16/20	REBATABLE ARBITRAGE:	-323,756.91
COMP DATE:	07/16/25	NET INCOME:	45,070.69
BOND YIELD:	2.852543%	TAX INV YIELD:	0.380759%

\$7,685,000
Viera East Community Development District
(Brevard County, Florida)
Special Revenue Assessment Bonds, Series 2020
(Tax-Exempt) (Bank Qualified)
Debt Service Reserve Fund

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (2.852543%)
07/16/20	Beg Bal	-234,591.25	-270,281.56
05/03/23		2,537.59	2,700.96
11/02/23		4,725.02	4,958.88
05/03/24		6,303.85	6,522.31
12/03/24		6,316.52	6,428.32
05/01/25		5,398.23	5,430.18
07/16/25	Bal	237,149.10	237,149.10
07/16/25	Acc	1,264.30	1,264.30

07/16/25	TOTALS:	29,103.36	-5,827.52

ISSUE DATE:	07/16/20	REBATABLE ARBITRAGE:	-5,827.52
COMP DATE:	07/16/25	NET INCOME:	29,103.36
BOND YIELD:	2.852543%	TAX INV YIELD:	2.401577%

\$7,685,000
Viera East Community Development District
(Brevard County, Florida)
Special Revenue Assessment Bonds, Series 2020
(Tax-Exempt) (Bank Qualified)
Capitalized Interest Fund

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (2.852543%)
07/16/20	Beg Bal	-413,909.38	-476,880.84
11/02/20		52,679.38	60,189.86
05/03/21		90,307.50	101,723.63
11/01/21		90,307.50	100,308.96
05/02/22		90,307.50	98,890.62
11/01/22		90,307.50	97,507.68
04/18/24		-7,299.83	-7,561.72
05/01/24		7,655.24	7,921.77
10/07/24		-107,036.01	-109,411.54
11/01/24		80,657.50	82,292.06
05/01/25		-53,433.82	-53,750.06
05/01/25		80,657.50	81,134.85
07/16/25	Bal	95.34	95.34
07/16/25	Acc	0.49	0.49

07/16/25	TOTALS:	1,296.41	-17,538.89

ISSUE DATE:	07/16/20	REBATABLE ARBITRAGE:	-17,538.89
COMP DATE:	07/16/25	NET INCOME:	1,296.41
BOND YIELD:	2.852543%	TAX INV YIELD:	0.216785%

\$7,685,000
Viera East Community Development District
(Brevard County, Florida)
Special Revenue Assessment Bonds, Series 2020
(Tax-Exempt) (Bank Qualified)
Cost of Issuance Fund

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (2.852543%)
07/16/20	Beg Bal	-301,272.76	-347,107.88
07/16/20		95,000.00	109,453.14
07/17/20		16,000.00	18,432.76
07/20/20		37,750.00	43,479.53
07/22/20		10,000.00	11,515.95
07/23/20		4,500.00	5,181.77
07/23/20		18,677.50	21,507.21
07/29/20		5,700.00	6,560.47
08/05/20		2,000.00	2,300.83
08/10/20		20,500.00	23,574.28
08/19/20		36,072.00	41,452.17
04/06/21		55,075.51	62,169.75

07/16/25	TOTALS:	2.25	-1,480.01

ISSUE DATE:	07/16/20	REBATABLE ARBITRAGE:	-1,480.01
COMP DATE:	07/16/25	NET INCOME:	2.25
BOND YIELD:	2.852543%	TAX INV YIELD:	0.004908%

\$7,685,000
Viera East Community Development District
(Brevard County, Florida)
Special Revenue Assessment Bonds, Series 2020
(Tax-Exempt) (Bank Qualified)
Rebate Computation Credits

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (2.852543%)
07/16/21		-1,780.00	-1,993.53
07/16/22		-1,830.00	-1,992.30
07/16/23		-1,960.00	-2,074.23
07/16/24		-2,070.00	-2,129.47
07/16/25		-2,120.00	-2,120.00

07/16/25	TOTALS:	-9,760.00	-10,309.53

ISSUE DATE: 07/16/20 REBATABLE ARBITRAGE: -10,309.53
COMP DATE: 07/16/25
BOND YIELD: 2.852543%

\$7,685,000
Viera East Community Development District
(Brevard County, Florida)
Special Revenue Assessment Bonds, Series 2020
(Tax-Exempt) (Bank Qualified)
Construction Fund

YIELD RESTRICTION CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	%	ADJUSTED RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (2.977543%)
07/16/23	YR Bal	-609,807.89	83.60	-509,807.89	-540,852.12
09/11/23		91,635.39	83.60	76,608.46	80,907.29
09/11/23		21,120.00	83.60	17,656.61	18,647.40
09/11/23		114,400.00	83.60	95,639.99	101,006.77
11/01/23		140,753.08	83.60	117,671.54	123,765.49
01/10/24		22,455.00	83.60	18,772.69	19,633.35
01/10/24		2,525.00	83.60	2,110.94	2,207.71
01/25/24		84,744.00	83.60	70,847.16	74,004.06
11/22/24		85,574.00	83.60	71,541.06	72,928.75
07/16/25	Bal	64,839.62	83.60	54,206.83	54,206.83
07/16/25	Acc	345.68	83.60	288.99	288.99
<hr/>					
07/16/25	TOTALS:	18,583.88		15,536.38	6,744.53
<hr/>					

ISSUE DATE:	07/16/20	YIELD REDUCTION AMT:	6,744.53
COMP DATE:	07/16/25	NET INCOME:	15,536.38
BOND YIELD:	2.977543%	TAX INV YIELD:	5.131233%

SECTION VII

SECTION A

Viera East CDD Action Items
8/28/2025

Item #	Action Item	Assigned To:	Status	Date Added	Estimated Start	Estimated Completion	Comments/Estimated Completion
1	Park Improvements	Moller/Webb	Ongoing	2/22/24			Sign Approved, Awaiting BC Approval
2	Resurfacing - Maintenace/Parks	Moller	Ongoing	1/23/25	Starting Mid-August	9/10/25	
	Hammock Trace Fountain	Showe/Moller	Ongoing	8/14/25			Having Counsel Draft up Easement Agreement

SECTION VIII

SECTION B

SECTION 1

**NOTICE OF MEETINGS
VIERA EAST
COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the Viera East Community Development District will hold their meetings for **Fiscal Year 2026** in the Multi-Purpose Building of the Faith Lutheran Church, 5550 Faith Drive, Viera, Florida at **6:30 p.m. on the fourth Thursday** of each month with exceptions indicated as follows:

October 23, 2025
November 20, 2025*
December 18, 2025*
January 22, 2026
February 26, 2026
March 26, 2026
April 23, 2026
May 28, 2026
June 25, 2026
July 23, 2026
August 27, 2026
September 24, 2026

In addition, the Board of Supervisors will conduct a workshop to discuss future agenda items at **6:30 p.m.** at the above referenced address on the following dates:

October 9, 2025
November 6, 2025
December 11, 2024
January 6, 2026* *Hook & Eagle Tavern, 2300 Clubhouse Dr., Rockledge, FL 32955*
January 8, 2026
February 12, 2026
March 12, 2026
April 9, 2026
May 7, 2026
May 8, 2026
June 11, 2026
July 9, 2026
August 13, 2026
September 10, 2026

The meetings are open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. A copy of the agenda for a particular meeting may be obtained from the District Manager, at 219 East Livingston Street, Orlando, FL 32801.

The meetings may be continued to a date, time, and place to be specified on the record at the meeting. There may be occasions when one or more Supervisors will participate by telephone.

Any person requiring special accommodations at these meetings because of a disability or physical impairment should contact the District Office at (407) 841-5524 at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service 1-800-955-8770, for aid in contacting the District Office.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at these meetings is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Governmental Management Services –
Central Florida, LLC
District Manager

SECTION 2

SECTION a.

Viera East Community Development District Performance Measures/Standards & Annual Reporting Form

October 1, 2025 – September 30, 2026

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of three board meetings were held during the Fiscal Year.

Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of meetings in accordance with Florida Statutes, using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised per Florida statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

Goal 2.1: General Manager or Staff Site Inspections

Objective: CDD staff will conduct inspections to ensure safety and proper functioning of the District's infrastructure.

Measurement: CDD staff conduct bi-monthly inspections of CDD property

Standard: 100% of site visits were successfully completed

Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection, and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes ☐ No ☐

Chair/Vice Chair:_____

Print Name:_____

Viera East Community Development District

Date:_____

District Manager:_____

Print Name:_____

Viera East Community Development District

Date:_____

SECTION b.



Memorandum

To: Board of Supervisors

From: District Management

Date: August 22, 2024

RE: HB7013 – Special Districts Performance Measures and Standards

To enhance accountability and transparency, new regulations were established for all special districts, by the Florida Legislature, during their 2024 legislative session. Starting on October 1, 2024, or by the end of the first full fiscal year after its creation (whichever comes later), each special district must establish goals and objectives for each program and activity, as well as develop performance measures and standards to assess the achievement of these goals and objectives. Additionally, by December 1 each year (initial report due on December 1, 2025), each special district is required to publish an annual report on its website, detailing the goals and objectives achieved, the performance measures and standards used, and any goals or objectives that were not achieved.

District Management has identified the following key categories to focus on for Fiscal Year 2025 and develop statutorily compliant goals for each:

- Community Communication and Engagement
- Infrastructure and Facilities Maintenance
- Financial Transparency and Accountability

Additionally, special districts must provide an annual reporting form to share with the public that reflects whether the goals & objectives were met for the year. District Management has streamlined these requirements into a single document that meets both the statutory requirements for goal/objective setting and annual reporting.

The proposed goals/objectives and the annual reporting form are attached as exhibit A to this memo. District Management recommends that the Board of Supervisors adopt these goals and objectives to maintain compliance with HB7013 and further enhance their commitment to the accountability and transparency of the District.

Exhibit A:
Goals, Objectives and Annual Reporting Form

Viera East Community Development District Performance Measures/Standards & Annual Reporting Form

October 1, 2024 – September 30, 2025

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of three board meetings were held during the Fiscal Year.

Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of meetings in accordance with Florida Statutes, using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised per Florida statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

Goal 2.1: General Manager or Staff Site Inspections

Objective: CDD staff will conduct inspections to ensure safety and proper functioning of the District's infrastructure.

Measurement: CDD staff conduct bi-monthly inspections of CDD property

Standard: 100% of site visits were successfully completed

Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection, and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes ☐ No ☐

Chair/Vice Chair:_____

Print Name:_____

Viera East Community Development District

Date:_____

District Manager:_____

Print Name:_____

Viera East Community Development District

Date:_____

SECTION IX

SECTION A

Viera East
Community Development District
Check Register Summary
July 25, 2025 through August 21, 2025

Fund	Date	Check #'s	Amount
<i>General Fund</i>			
	7/31/25	5533-5536	\$ 6,406.42
	8/7/25	5537-5543	\$ 6,964.45
	08/14/25	5544-5550	\$ 11,951.65
	8/21/25	5551-5557	\$ 2,222.85
		Sub-Total	\$ 27,545.37
<i>Capital Reserve</i>			
	8/21/25	210	\$ 3,253.25
		Sub-Total	\$ 3,253.25
<i>Golf Course</i>			
	7/31/25	32814-32825	\$ 37,893.21
	8/7/25	32826-32853	\$ 35,001.60
	08/14/25	32854-32867	\$ 17,182.43
	8/21/25	32868-32887	\$ 14,652.79
		Sub-Total	\$ 104,730.03
Total			\$ 135,528.65

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
7/31/25	00285	7/18/25 2149	202507 340-53800-47300	GRASS CUTTING	*	1,800.00	
				A NEW LIFE LAWN CARE & MORE			1,800.00 005533
7/31/25	00307	7/28/25 25185	202507 340-53800-46000	2 KEYS	*	6.42	
				LACY'S LOCKSMITHING			6.42 005534
7/31/25	00209	7/19/25 47 A	202507 330-53800-49000	REMOVED OAK TREE	*	2,500.00	
				LELAND'S TREE SERVICE			2,500.00 005535
7/31/25	00349	7/28/25 10122	202507 320-53800-49000	TRIMMING PALMS	*	2,100.00	
				NO WORRIES TREE SERVICE			2,100.00 005536
8/07/25	00306	7/24/25 30628	202507 320-53800-48000	1/6 PAGE AD - AUGUST 2025	*	330.00	
		7/24/25 30629	202507 320-53800-48000	1/4 PAGE AD - AUGUST 2025	*	433.50	
				BLUEWATER CREATIVE GROUP, INC.			763.50 005537
8/07/25	00354	8/02/25 08022025	202508 320-53800-48000	ENTERTAINMENT 08022025	*	250.00	
				TOM BOYD			250.00 005538
8/07/25	00190	7/31/25 409438	202507 340-53800-46000	NBH IND BELT	*	24.44	
				NAPA AUTO PARTS			24.44 005539
8/07/25	00353	7/29/25 693710	202507 340-53800-46000	STARTER GENERATOR EZGO	*	568.59	
		8/04/25 694054	202508 340-53800-46000	ENGINE VANGUARD	*	1,777.97	
				PRECISION SMALL ENGINE CO., INC.			2,346.56 005540
8/07/25	00194	7/30/25 26752507	202507 340-53800-46000	BATTERIES	*	155.79	
				ROYAL BATTERY DISTRIBUTORS			155.79 005541
8/07/25	00259	8/02/25 56 VECDD	202507 320-53800-48000	SOCIAL MEDIA MARKETING	*	2,600.00	
				UNIQUE WEBB CONSULTING			2,600.00 005542
8/07/25	00188	2/20/25 30902051	202502 340-53800-54100	APPAREL	*	68.68	

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
8/14/25	00190	8/05/25 409932	202508 340-53800-46000	OIL FILTERS	*	28.71	
		8/06/25 410179	202508 340-53800-46000	OIL FILTER	*	4.48	
				NAPA AUTO PARTS			33.19 005546
8/14/25	00353	8/13/25 694567	202508 340-53800-46000	ACCELERATOR CABLE	*	130.64	
				PRECISION SMALL ENGINE CO., INC.			130.64 005547
8/14/25	00176	8/04/25 15683911	202508 340-53800-47500	LESCO PROSECUTOR	*	117.34	
				SITEONE LANDSCAPE SUPPLY, LLC			117.34 005548
8/14/25	00355	8/11/25 10055	202508 340-53800-47500	CORNERSTONE 2.5 GAL	*	896.00	
				TURF SOLUTIONS OF FLORIDA, INC.			896.00 005549
8/14/25	00188	8/07/25 30902433	202508 340-53800-54100	UNIFORMS	*	79.71	
				UNIFIRST CORPORATION			79.71 005550
8/21/25	00267	8/05/25 25-08-00	202508 340-53800-47900	30 YARD ROLLOFF	*	591.68	
				BERRY DISPOSAL			591.68 005551
8/21/25	00034	8/11/25 112086 A	202508 340-53800-47300	1705 CRANE CREEK BLVD	*	212.49	
				CITY OF COCOA			212.49 005552
8/21/25	00330	8/19/25 08192025	202508 320-53800-48000	ENTERTAINMENT 8/19/25	*	150.00	
				HANS LAFLEUR			150.00 005553
8/21/25	00291	8/21/25 09052025	202508 300-15500-10000	ENTERTAINMENT 9/5/25	*	400.00	
				ROCKSTAR KARAOKE ENTERTAINMENT LLC			400.00 005554
8/21/25	00291	8/22/25 8222025	202508 320-53800-48000	ENTERTAINMENT 8/22/25	*	400.00	
				ROCKSTAR KARAOKE ENTERTAINMENT LLC			400.00 005555
8/21/25	00291	8/29/25 8292025	202508 320-53800-48000	ENTERTAINMENT 8/29/25	*	400.00	
				ROCKSTAR KARAOKE ENTERTAINMENT LLC			400.00 005556

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
8/21/25	00188	8/14/25 30902449	202508 340-53800-54100	UNIFORMS	*	68.68	
				UNIFIRST CORPORATION			68.68 005557
						TOTAL FOR BANK A	27,545.37
						TOTAL FOR REGISTER	27,545.37

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
8/21/25	00098	8/21/25 36597	202508 300-13100-10200	GFI RECEPTACLES IN PARK	*	3,253.25	
BREVARD ELECTRIC SERVICES, INC							3,253.25 000210

TOTAL FOR BANK C						3,253.25	
TOTAL FOR REGISTER						3,253.25	

*** CHECK DATES 07/25/2025 - 08/21/2025 ***
 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 #
7/31/25	01485	7/21/25 92104348	202507 300-14200-10000	GOLF BALLS	*	1,604.75	
				ACUSHNET COMPANY			1,604.75 032814
7/31/25	01654	7/29/25 1844709	202507 320-57200-51100	TOWELS	*	147.80	
				ALSCO			147.80 032815
7/31/25	01560	7/29/25 00120906	202507 330-57200-43100	GAS	*	139.80	
				ARC3 GASES, INC			139.80 032816
7/31/25	01668	7/24/25 58769	202507 390-57200-51160	JANITORIAL SVCS	*	180.00	
		7/26/25 58940	202507 390-57200-51160	JANITORIAL SVCS	*	280.00	
				BREVARD HOME CLEANING			460.00 032817
7/31/25	01689	7/29/25 101884	202507 300-14100-10000	BREAD	*	34.30	
				BREVARD BAKERS BREAD INC			34.30 032818
7/31/25	00024	7/16/25 141774 J	202507 320-57200-43000	4563 BRAYWICK CT	*	81.43	
				CITY OF COCOA UTILITIES			81.43 032819
7/31/25	01695	6/27/25 8528412	202506 300-14200-10000	GOLF BALLS	*	860.13	
				DUNLOP SPORTS AMERICAS			860.13 032820
7/31/25	01340	7/23/25 0221865-	202507 390-57200-46000	DISC SET ASSEMBLY	*	1,204.83	
				EASY PICKER GOLF PRODUCTS, INC.			1,204.83 032821
7/31/25	01663	7/24/25 07242025	202507 320-57200-51100	REIMBURSE	*	11.97	
				PHILLIP CHOI			11.97 032822
7/31/25	01324	7/22/25 07222025	202507 330-57200-51100	UTENSILS	*	112.56	
		7/22/25 07222025	202507 300-14100-10000	LETTUCE	*	33.53	
		7/22/25 07222025	202507 330-57200-51100	PARTY SUPPLIES	*	25.11	
		7/22/25 07222025	202507 300-14100-10000	BACON AND LETTUCE	*	92.29	

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		7/22/25	07222025 202507 300-14100-10000		*	56.97	
			BACON				
				REGIONS BANK			320.46 032823
7/31/25	00130	7/23/25	72220450 202507 300-14100-10000		*	1,971.62	
			FOOD				
		7/25/25	72220898 202507 300-14100-10200		*	299.93	
			BEVERAGE				
		7/25/25	72220898 202507 330-57200-51050		*	155.41	
			PAPER				
		7/25/25	72220898 202507 300-14100-10000		*	1,485.56	
			FOOD				
		7/25/25	72220898 202507 330-57200-43100		*	6.50	
			FUEL				
		7/28/25	72221535 202507 300-14100-10200		*	146.15	
			BEVERAGE				
		7/28/25	72221535 202507 330-57200-51050		*	37.15	
			PAPER				
		7/28/25	72221535 202507 300-14100-10000		*	440.82	
			FOOD				
		7/28/25	72221535 202507 330-57200-43100		*	6.50	
			FUEL				
		7/29/25	72221734 202507 320-57200-51100		*	501.32	
			G/C				
		7/29/25	72221734 202507 300-14100-10200		*	385.14	
			BEVERAGE				
		7/29/25	72221734 202507 300-14100-10000		*	368.79	
			FOOD				
		7/29/25	72221734 202507 330-57200-43100		*	6.50	
			FUEL				
				SYSO			5,811.39 032824
7/31/25	01512	7/08/25	1943635 202507 390-57200-54600		*	90.72	
			RENT				
		7/13/25	1968584 202507 390-57200-54600		*	726.47	
			RENT				
		7/14/25	1964691 202507 390-57200-54600		*	6,541.14	
			RENT				
		7/14/25	1964804 202507 390-57200-54600		*	4,717.02	
			RENT				
		7/14/25	1964804 202507 390-57200-54600		*	3,368.45	
			RENT				
		7/27/25	1996267 202507 390-57200-54600		*	242.06	
			RENT				
		7/27/25	1996267 202507 350-57200-46100		*	10,784.30	
			RENT				

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		7/27/25 1996267	202507 390-57200-54600		*	253.59	
		RENT					
		7/27/25 1996267	202507 350-57200-46100		*	492.60	
		RENT					
				THE HUNTINGTON NATIONAL BANK			27,216.35 032825
8/07/25 01643		7/31/25 10203957	202507 320-57200-46000		*	429.50	
		SERVICE CALL: HVAC					
				ACCURATE AIR CONDITIONING HEATING			429.50 032826
8/07/25 01654		8/05/25 1846791	202508 320-57200-51100		*	147.80	
		TOWELS					
				ALSCO			147.80 032827
8/07/25 01463		7/24/25 6435-07-	202507 300-20200-10100		*	450.00	
		PROFESSIONAL SERVICES					
				AMTEC			450.00 032828
8/07/25 01668		7/28/25 59339	202507 390-57200-51160		*	280.00	
		CLEANING SERVICES					
				BREVARD HOME CLEANING			280.00 032829
8/07/25 01689		7/31/25 101899	202507 300-14100-10000		*	270.05	
		BREAD					
		8/05/25 367918	202508 300-14100-10000		*	79.75	
		BREAD					
				BREVARD BAKERS BREAD INC			349.80 032830
8/07/25 01388		8/04/25 AR137438	202508 390-57200-54600		*	107.17	
		TONER					
				DEX IMAGING			107.17 032831
8/07/25 01681		7/22/25 15928289	202507 320-57200-54210		*	134.80	
		SERVICES PROVIDED					
				EVERON, LLC			134.80 032832
8/07/25 01196		7/28/25 94357156	202507 350-57200-46300		*	754.00	
		VEHICLE SERVICES					
				E-Z-GO A TEXTRON COMPANY			754.00 032833
8/07/25 00587		7/31/25 16691964	202507 390-57200-46110		*	665.14	
		REC 90 GASOLINE					
		7/31/25 16691964	202507 300-13100-10000		*	327.61	
		REC 90 GASOLINE					
		7/31/25 16691965	202507 390-57200-46110		*	449.40	
		DYED DIESEL/KEROSENE FUEL					

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
8/07/25	01367	7/30/25 930577	202507 390-57200-47100	REPAIR - PIPE	*	1,750.00	
				LANDIRR INC.			1,750.00 032837
8/07/25	01698	8/01/25 9B1CFCAC	202508 320-57200-54000	WEBSITE	*	582.45	
		8/01/25 9B1CFCAC	202508 300-15500-10000	WEBSITE	*	6,406.95	
				LIGHTSPEED COMMERCE			6,989.40 032838
8/07/25	01663	6/25/25 27422354	202506 320-57200-54000	REIMBURSEMENT 08072025	*	582.98	
				PHILLIP CHOI			582.98 032839
8/07/25	00694	7/29/25 693717	202507 390-57200-46000	VEHICLE PARTS	*	1,855.65	
				PRECISION SMALL ENGINE CO., INC.			1,855.65 032840
8/07/25	00808	7/28/25 07282025	202507 300-10100-11000	PETTY CASH	*	1,306.00	
				PETTY CASH			1,306.00 032841
8/07/25	99999	8/07/25 VOID	202508 000-00000-00000	VOID CHECK	C	.00	
				*****INVALID VENDOR NUMBER*****			.00 032842
8/07/25	99999	8/07/25 VOID	202508 000-00000-00000	VOID CHECK	C	.00	
				*****INVALID VENDOR NUMBER*****			.00 032843
8/07/25	01324	7/16/25 07162025	202507 390-57200-51100	LITTER BAGS	*	100.48	
		7/16/25 07162025	202507 330-57200-51100	NAPKIN DISPENSER	*	137.97	
		7/16/25 07162025	202507 330-57200-51100	BEER BUCKET	*	79.80	
		7/16/25 07162025	202507 320-57200-41000	HULU SUBSCRIPTION	*	105.97	
		7/16/25 07162025	202507 330-57200-51100	CREDIT	*	36.80-	
		7/16/25 07162025	202507 320-57200-51000	ENERGY DRINKS	*	44.98	
		7/16/25 07162025	202507 300-13100-10000	FUEL FILTER	*	21.80	
		7/16/25 07162025	202507 340-57200-54000	ANNUAL DUES	*	629.33	

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
7/16/25		07162025	202507 320-57200-51000	SUBSCRIPTION	*	600.00	
7/16/25		07162025	202507 300-13100-10000	CLOSET	*	158.02	
7/16/25		07162025	202507 340-57200-51100	SHELVES	*	188.93	
7/16/25		07162025	202507 320-57200-51000	HAND SANITIZER	*	13.63	
7/16/25		07162025	202507 330-57200-46000	SHELVES	*	884.97	
7/16/25		07162025	202507 330-57200-46000	WALL SHELF	*	93.99	
7/16/25		07162025	202507 320-57200-41000	CRICKET WIRELESS	*	128.00	
7/16/25		07162025	202507 320-57200-41000	CRICKET WIRELESS	*	35.50	
7/16/25		07162025	202507 340-57200-46000	COPPER TUBE	*	117.02	
7/16/25		07162025	202507 340-57200-46000	PIPING	*	22.32	
7/16/25		07162025	202507 320-57200-51000	AIR FRESHENER	*	23.28	
7/16/25		07162025	202507 330-57200-46000	EXHAUST FAN	*	76.99	
7/16/25		07162025	202507 300-13100-10000	ANNUAL SUBSCRIPTION	*	348.00	
7/16/25		07162025	202507 300-13100-10000	SINGING MACHINE SUBSCRIPT	*	69.99	
7/16/25		07162025	202507 300-13100-10000	SINGING MACHINE SUBSCRIPT	*	2.10	
7/16/25		07162025	202507 300-13100-10000	SET UP FEE	*	10.70	
7/16/25		07162025	202507 300-13100-10000	SET UP FEE	*	.32	
7/16/25		07162025	202507 300-13100-10000	GOOGLE ADS	*	290.41	
7/16/25		07162025	202507 300-13100-10000	SHERRIFF'S LUNCH	*	50.16	
7/16/25		07162025	202507 300-13100-10000	BEACH UMBRELLAS	*	269.52	
7/16/25		07162025	202507 300-13100-10000	TASTING FOR SASSY SATURDA	*	37.45	
7/16/25		07162025	202507 300-13100-10000	BEER FOR SASSY SATURDAY	*	53.48	
REGIONS BANK						4,558.31	032844

VIER --VIERA EAST-- AWOLFE

*** CHECK DATES 07/25/2025 - 08/21/2025 ***
 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 #
8/07/25	01334	8/04/25 15683911	202508 390-57200-47500	LANDSCAPING - HERBICIDE	*	117.34	
SITEONE LANDSCAPE SUPPLY, LLC							117.34 032845
8/07/25	99999	8/07/25 VOID	202508 000-00000-00000	VOID CHECK	C	.00	
*****INVALID VENDOR NUMBER*****							.00 032846
8/07/25	00130	7/30/25 72221966	202507 300-14100-10000	FOOD	*	1,145.71	
		7/30/25 72221966	202507 330-57200-43100	FUEL	*	6.50	
		8/01/25 72222756	202508 300-14100-10000	FOOD	*	724.93	
		8/01/25 72222756	202508 330-57200-51050	PAPER & DISPOSABLES	*	139.24	
		8/01/25 72222756	202508 300-14100-10200	BEVERAGE	*	88.78	
		8/01/25 72222756	202508 330-57200-43100	FUEL	*	6.50	
		8/02/25 72223060	202508 300-14100-10000	FOOD	*	486.28	
		8/02/25 72223060	202508 330-57200-51050	PAPER & DISPOSABLES	*	142.71	
		8/02/25 72223060	202508 330-57200-51025	KITCHEN SUPPLIES	*	123.57	
		8/02/25 72223060	202508 300-14100-10200	BEVERAGE	*	188.54	
		8/02/25 72223060	202508 330-57200-43100	FUEL	*	6.50	
		8/04/25 72223422	202508 300-14100-10200	BEVERAGE	*	693.37	
		8/04/25 72223422	202508 330-57200-51025	KITCHEN SUPPLIES	*	17.99	
		8/04/25 72223422	202508 300-14100-10000	PAPER & DISPOSABLES	*	1,246.34	
		8/04/25 72223422	202508 330-57200-43100	FUEL	*	6.50	
		8/05/25 72223593	202508 300-14100-10000	FOOD	*	500.73	
		8/05/25 72223593	202508 300-14100-10200	BEVERAGE	*	449.97	
		8/05/25 72223593	202508 330-57200-43100	FUEL	*	6.50	
SYSCO							5,980.66 032847

VIER --VIERA EAST-- AWOLFE

AP300R		YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	8/21/25	PAGE	8
*** CHECK DATES 07/25/2025 - 08/21/2025 ***		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 #
8/07/25	01512	7/29/25 2006920	202507 390-57200-54600	RENT	*	1,065.98	
				THE HUNTINGTON NATIONAL BANK			1,065.98 032848
8/07/25	01672	7/31/25 18652319	202507 320-57200-54500	IT SERVICES	*	482.76	
				TPX COMMUNICATIONS			482.76 032849
8/07/25	01588	7/29/25 9962	202507 390-57200-47500	TURF MAINTENANCE	*	2,242.00	
				TURF SOLUTIONS OF FLORIDA INC			2,242.00 032850
8/07/25	00807	7/31/25 30902417	202507 390-57200-54100	APPAREL	*	190.62	
				UNIFIRST CORPORATION			190.62 032851
8/07/25	00068	7/25/25 9298219-	202507 320-57200-34100	GARBAGE SERVICES	*	1,050.63	
		7/25/25 9298517-	202507 390-57200-47900	GARBAGE SERVICES	*	225.99	
				WASTE MANAGEMENT			1,276.62 032852
8/07/25	00117	7/25/25 41286378	202507 390-57200-46000	LAWN EQUIPMENT PARTS	*	1,255.25	
				WESCOTURF INC.			1,255.25 032853
8/14/25	01485	8/05/25 92115507	202508 300-14200-10000	SHIRTS	*	100.47	
		8/05/25 92115922	202508 300-14200-10000	GOLF BALLS	*	517.16	
				ACUSHNET COMPANY			617.63 032854
8/14/25	00091	7/31/25 INV06458	202507 300-14200-10000	BALL MARKERS	*	437.58	
		8/05/25 INV06462	202508 300-14200-10000	TOWELS	*	613.65	
		8/11/25 INV06465	202508 300-14200-10000	BALL MARKERS	*	504.21	
				AHEAD LLC			1,555.44 032855
8/14/25	01654	8/12/25 1848872	202508 320-57200-51100	TOWEL	*	147.80	
				ALSCO			147.80 032856
8/14/25	01668	8/04/25 59808	202508 390-57200-51160	JANITORIAL	*	280.00	
				BREVARD HOME CLEANING			280.00 032857

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*** CHECK DATES 07/25/2025 - 08/21/2025 ***
 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 #
8/14/25	01695	8/01/25 8580872	202508 350-57200-51300		*	108.00	
		RANGE 1PC					
		8/01/25 8580872	202508 300-15500-10000		*	1,188.00	
		RANGE 1PC					
		8/12/25 8595487	202508 300-14200-10000		*	219.50	
		GOLF BALLS					
				DUNLOP SPORTS AMERICAS			1,515.50 032858
8/14/25	01340	8/06/25 0222502-	202508 390-57200-46000		*	390.84	
		TONGUE ASSEMBLY					
				EASY PICKER GOLF PRODUCTS, INC.			390.84 032859
8/14/25	01196	8/12/25 94378590	202508 350-57200-46300		*	181.03	
		SNAP-IN KEY SWITCH					
				E-Z-GO A TEXTRON COMPANY			181.03 032860
8/14/25	00076	8/05/25 9398 AUG	202508 300-13100-10500		*	481.81	
		2300 CLUBHOUSE DR					
				FLORIDA CITY GAS			481.81 032861
8/14/25	00035	8/11/25 33189 AU	202508 330-57200-43000		*	981.38	
		2300 CLUBHOUSE DR					
		8/11/25 33189 AU	202508 340-57200-43000		*	981.38	
		2300 CLUBHOUSE DR					
		8/11/25 45156 AU	202508 390-57200-43000		*	2,590.12	
		5250 MURRELL RD					
		8/11/25 45156 AU	202508 300-11500-10000		*	647.53	
		5250 MURRELL RD					
		8/11/25 52104 AU	202508 350-57200-43000		*	661.82	
		2300 CLUBHOUSE DR					
				FPL			5,862.23 032862
8/14/25	01071	8/01/25 506	202508 310-57200-31700		*	87.50	
		DISSEMINATION SVC AUG25					
				GMS-CENTRAL FLORIDA, LLC			87.50 032863
8/14/25	01358	7/31/25 00135228	202507 320-57200-46000		*	57.13	
		CYLINDER RENTAL					
				NEXAIR, LLC			57.13 032864
8/14/25	00626	8/07/25 2006405	202505 310-57200-31500		*	772.50	
		ATTORNEY FEES					
				SHUTTS & BOWEN LLP			772.50 032865
8/14/25	00130	8/06/25 72223786	202508 300-14100-10000		*	1,171.43	
		FOOD					

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		8/06/25	72223786 202508 330-57200-43100		*	6.50	
			FUEL				
		8/08/25	72224172 202508 300-14100-10000		*	820.28	
			FOOD				
		8/08/25	72224172 202508 330-57200-51050		*	129.23	
			PAPER				
		8/08/25	72224172 202508 330-57200-43100		*	6.50	
			FUEL				
		8/11/25	72224745 202508 330-57200-51025		*	178.51	
			KITCHEN				
		8/11/25	72224745 202508 300-14100-10000		*	1,359.47	
			FOOD				
		8/11/25	72224745 202508 330-57200-43100		*	6.50	
			FUEL				
		8/13/25	72225113 202508 300-14100-10200		*	245.18	
			BEVERAGE				
		8/13/25	72225113 202508 300-14100-10000		*	1,130.80	
			FOOD				
				SYSO			5,054.40 032866
8/14/25	00807	8/07/25	30902433 202508 390-57200-54100		*	178.62	
			UNIFORMS				
				UNIFIRST CORPORATION			178.62 032867
8/21/25	01485	8/07/25	92117335 202508 300-14200-10000		*	232.96	
			IRONS				
		8/11/25	92118998 202508 300-14200-10000		*	845.71	
			GOLF BALLS				
		8/11/25	92119451 202508 300-14200-10000		*	171.50	
			SHIRTS				
		8/13/25	92121122 202508 300-14200-10000		*	100.47	
			FJ PERFORMANCE SLEEVE				
				ACUSHNET COMPANY			1,350.64 032868
8/21/25	00091	8/13/25	INV06467 202508 300-14200-10000		*	393.55	
			HATS				
				AHEAD LLC			393.55 032869
8/21/25	01654	8/19/25	1850932 202508 320-57200-51100		*	147.80	
			TOWELS				
				ALSCO			147.80 032870
8/21/25	01560	8/19/25	00121621 202508 330-57200-43100		*	109.11	
			GASES				
				ARC3 GASES, INC			109.11 032871
				VIER --VIERA EAST-- AWOLFE			

*** CHECK DATES 07/25/2025 - 08/21/2025 ***
 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 #
8/21/25	01668	8/11/25 60265	202508 390-57200-51160	JANITORIAL SVCS	*	280.00	
				BREVARD HOME CLEANING			280.00 032872
8/21/25	01689	8/14/25 107466	202508 300-14100-10000	BREAD	*	170.80	
				BREVARD BAKERS BREAD INC			170.80 032873
8/21/25	00024	8/08/25 70192	AU 202508 390-57200-43000	5600 MURRELL RD	*	426.03	
		8/11/25 122664	A 202508 320-57200-43000	2300 CLUBHOUSE DR	*	205.42	
		8/11/25 122664	A 202508 330-57200-43000	2300 CLUBHOUSE DR	*	205.42	
		8/11/25 122664	A 202508 350-57200-43000	2300 CLUBHOUSE DR	*	205.43	
				CITY OF COCOA UTILITIES			1,042.30 032874
8/21/25	01241	8/10/25 25AUG-50	202508 320-57200-46000	MONTHLY WINDOW CLEANING	*	275.00	
				CRYSTAL HI RISE, INC.			275.00 032875
8/21/25	01681	8/12/25 15945346	202508 320-57200-54210	TELEPHONE	*	716.93	
				EVERON, LLC			716.93 032876
8/21/25	00587	8/14/25 16719759	202508 390-57200-46110	GASOLINE	*	724.84	
		8/14/25 16719759	202508 300-13100-10000	GASOLINE	*	383.88	
		8/14/25 16719760	202508 390-57200-46110	DIESEL	*	298.67	
		8/14/25 16719760	202508 300-13100-10000	DIESEL	*	147.10	
				GLOVER OIL COMPANY INC			1,554.49 032877
8/21/25	00564	8/14/25 55261	202508 390-57200-47300	70/30 COMPLUS COARSE	*	1,146.26	
				GOLF SPECIALTIES, INC.			1,146.26 032878
8/21/25	01372	8/19/25 39928472	202508 300-13100-10000	PRINTER LEASE	*	156.34	
		8/19/25 39928472	202508 320-57200-34100	PRINTER LEASE	*	156.34	
				GREAT AMERICA FINANCIAL SVCS			312.68 032879

VIER --VIERA EAST-- AWOLFE

*** CHECK DATES 07/25/2025 - 08/21/2025 ***
 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 #
8/21/25	00180	8/19/25 411709	202508 390-57200-46000	NAPA GAL 15W40	*	329.64	
				NAPA AUTO PARTS			329.64 032880
8/21/25	00808	8/21/25 08212025	202508 300-13100-10000	H&E	*	713.00	
				PETTY CASH			713.00 032881
8/21/25	00808	8/21/25 8212025	202508 300-10100-10000	PETTY CASH FOR SAFE	*	1,000.00	
				PETTY CASH			1,000.00 032882
8/21/25	00694	8/13/25 694567	202508 390-57200-46000	ACCELERATOR CABLE EX RXV	*	130.64	
				PRECISION SMALL ENGINE CO., INC.			130.64 032883
8/21/25	00130	8/16/25 72225738	202508 300-14100-10000	FOOD	*	943.78	
		8/19/25 72226177	202508 330-57200-51025	KITCHEN	*	38.25	
		8/19/25 72226177	202508 300-14100-10000	FOOD	*	2,019.07	
		8/19/25 72226177	202508 300-14100-10200	BEVERAGE	*	395.61	
		8/19/25 72226177	202508 330-57200-51050	PAPER	*	37.25	
		8/19/25 72226177	202508 330-57200-43100	FUEL	*	6.50	
				SYSCO			3,440.46 032884
8/21/25	00807	8/14/25 30902449	202508 390-57200-54100	UNIFORMS	*	178.05	
				UNIFIRST CORPORATION			178.05 032885
8/21/25	01558	8/12/25 50354614	202508 390-57200-54600	TRACTOR LEASE	*	652.46	
				WELLS FARGO FINANCIAL LEASING, INC.			652.46 032886
8/21/25	00117	8/11/25 41290369	202508 390-57200-46000	FLYERS	*	708.98	
				WESCOTURF INC.			708.98 032887

TOTAL FOR BANK B 104,730.03

TOTAL FOR REGISTER 104,730.03

VIER --VIERA EAST-- AWOLFE

SECTION B

Viera East
Community Development District

Unaudited Financial Reporting
July 31, 2025



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

	General Fund	Capital Reserve Fund	Debt Service Fund	Capital Projects Fund	Golf Course/ Recreation Fund	Totals Governmental Funds
Assets						
<u>Cash</u>						
Operating Account	\$ 133,946	\$ -	\$ -	\$ -	\$ 636,466	\$ 770,412
Capital Reserve Account	\$ -	\$ 263,973	\$ -	\$ -	\$ -	\$ 263,973
Assessments Receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Receivable	\$ -	\$ -	\$ -	\$ -	\$ 5,229	\$ 5,229
Due from Capital Projects	\$ -	\$ 7,651	\$ -	\$ -	\$ -	\$ 7,651
Due from Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from Golf Course	\$ 422	\$ -	\$ -	\$ -	\$ -	\$ 422
Due from General Fund	\$ -	\$ -	\$ 59	\$ -	\$ 72,299	\$ 72,358
Due from Other	\$ -	\$ -	\$ -	\$ -	\$ 17,896	\$ 17,896
Prepaid Expenses	\$ 9,015	\$ -	\$ -	\$ -	\$ 80,208	\$ 89,223
Inventory - Pro Shop	\$ -	\$ -	\$ -	\$ -	\$ 45,683	\$ 45,683
Inventory - Hook & Eagle	\$ -	\$ -	\$ -	\$ -	\$ 40,094	\$ 40,094
<u>Investments</u>						
State Board of Administration Series 2012	\$ 541,734	\$ 1,106,238	\$ -	\$ -	\$ 303,884	\$ 1,951,856
Reserve	\$ -	\$ -	\$ -	\$ -	\$ 284,167	\$ 284,167
Benefit Assessment	\$ -	\$ -	\$ -	\$ -	\$ 55,759	\$ 55,759
Bond Service	\$ -	\$ -	\$ -	\$ -	\$ 6,519	\$ 6,519
Recreation Fees	\$ -	\$ -	\$ -	\$ -	\$ 107,468	\$ 107,468
Prepaid Expenses - Debt	\$ -	\$ -	\$ -	\$ -	\$ 86,667	\$ 86,667
<u>Series 2020</u>						
Reserve	\$ -	\$ -	\$ 237,977	\$ -	\$ -	\$ 237,977
Temporary Interest	\$ -	\$ -	\$ 96	\$ -	\$ -	\$ 96
Bond Service	\$ -	\$ -	\$ 136,427	\$ -	\$ -	\$ 136,427
Project	\$ -	\$ -	\$ -	\$ 65,066	\$ -	\$ 65,066
Improvements (Net of Depreciation)	\$ -	\$ -	\$ -	\$ -	\$ 1,779,589	\$ 1,779,589
Total Assets	\$ 685,116	\$ 1,377,862	\$ 374,558	\$ 65,066	\$ 3,521,927	\$ 6,024,529
Liabilities						
Accounts Payable	\$ 4,000	\$ -	\$ -	\$ -	\$ 23,996	\$ 27,996
Accrued Expenses	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 200
Deferred Revenue - Season Advance	\$ -	\$ -	\$ -	\$ -	\$ 34,272	\$ 34,272
Deferred Revenue - Special Assessment O&M	\$ -	\$ -	\$ -	\$ -	\$ 3,040	\$ 3,040
Deferred Revenue - Special Assessment Debt	\$ -	\$ -	\$ -	\$ -	\$ 97,496	\$ 97,496
Due to General Fund	\$ -	\$ -	\$ -	\$ -	\$ 422	\$ 422
Due to Golf Course	\$ 72,299	\$ -	\$ -	\$ -	\$ -	\$ 72,299
Due to Debt Service	\$ 59	\$ -	\$ -	\$ -	\$ -	\$ 59
Due to Capital Reserve	\$ -	\$ -	\$ -	\$ 7,651	\$ -	\$ 7,651
Accrued Interest Payable	\$ -	\$ -	\$ -	\$ -	\$ 13,313	\$ 13,313
Accrued Principal Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Payroll Payable	\$ 2,556	\$ -	\$ -	\$ -	\$ 6,696	\$ 9,252
Notes Payable	\$ -	\$ -	\$ -	\$ -	\$ 766,826	\$ 766,826
Sales Tax Payable	\$ -	\$ -	\$ -	\$ -	\$ 26,532	\$ 26,532
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)
Total Liabilities	\$ 78,914	\$ -	\$ -	\$ 7,651	\$ 1,982,339	\$ 2,068,904
Fund Balance						
Nonspendable						
Prepaid Items	\$ 9,015	\$ -	\$ -	\$ -	\$ -	\$ 9,015
Restricted for						
Debt Service - Series 2020	\$ -	\$ -	\$ 374,558	\$ -	\$ -	\$ 374,558
Capital Projects - Series 2020	\$ -	\$ -	\$ -	\$ 57,415	\$ -	\$ 57,415
Assigned for						
Capital Reserves	\$ -	\$ 1,377,862	\$ -	\$ -	\$ -	\$ 1,377,862
Unassigned	\$ 597,187	\$ -	\$ -	\$ -	\$ 1,539,588	\$ 2,136,775
Total Fund Balances	\$ 606,202	\$ 1,377,862	\$ 374,558	\$ 57,415	\$ 1,539,588	\$ 3,955,625
Total Liabilities & Fund Balance	\$ 685,116	\$ 1,377,862	\$ 374,558	\$ 65,066	\$ 3,521,927	\$ 6,024,529

Viera East
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending July 31, 2025

	Adopted Budget	Prorated Budget Thru 07/31/25	Actual Thru 07/31/25	Variance
<u>Revenues</u>				
Maintenance Assessments	\$ 1,378,973	\$ 1,378,973	\$ 1,388,796	\$ 9,823
Golf Course Administrative Services	\$ 56,280	\$ 46,900	\$ 46,900	\$ 0
Donations for Park Materials	\$ 5,000	\$ 4,167	\$ -	\$ (4,167)
Miscellaneous Revenue - Marketing	\$ 20,000	\$ 16,667	\$ 7,556	\$ (9,111)
Interest Income	\$ 100	\$ 83	\$ 16,734	\$ 16,650
Total Revenues	\$1,460,353	\$1,446,789	\$1,459,985	\$ 13,196
<u>Expenditures</u>				
<u>General & Administrative</u>				
Supervisors Fees	\$ 30,519	\$ 25,433	\$ 20,708	\$ 4,725
Engineering Fees	\$ 5,000	\$ 4,167	\$ -	\$ 4,167
Attorney's Fees	\$ 20,000	\$ 16,667	\$ 2,988	\$ 13,679
Dissemination	\$ 1,050	\$ 875	\$ 875	\$ -
Trustee Fees	\$ 5,600	\$ 4,667	\$ 3,367	\$ 1,299
Annual Audit	\$ 14,000	\$ 11,667	\$ 12,217	\$ (551)
Collection Agent	\$ 2,500	\$ 2,083	\$ -	\$ 2,083
Management Fees	\$ 115,242	\$ 96,035	\$ 96,035	\$ -
Postage	\$ 2,000	\$ 1,667	\$ 12	\$ 1,655
Printing & Binding	\$ 2,500	\$ 2,083	\$ 349	\$ 1,735
Insurance - Liability	\$ 15,229	\$ 12,691	\$ 8,133	\$ 4,557
Legal Advertising	\$ 2,500	\$ 2,083	\$ 299	\$ 1,784
Other Current Charges	\$ 1,200	\$ 1,000	\$ 281	\$ 719
Office Supplies	\$ 2,000	\$ 1,667	\$ 103	\$ 1,563
Dues & Licenses	\$ 175	\$ 175	\$ 175	\$ -
Information Technology	\$ 4,735	\$ 3,946	\$ 3,946	\$ 0
Total General & Administrative	\$ 224,250	\$ 186,904	\$ 149,488	\$ 37,416

Viera East
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending July 31, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 07/31/25	Thru 07/31/25	Variance

Operations & Maintenance

Operating Expenditures

Salaries	\$ 178,500	\$ 148,750	\$ 150,005	\$ (1,255)
Administration Fee	\$ 1,436	\$ 1,197	\$ 1,763	\$ (567)
FICA Expense	\$ 14,155	\$ 11,796	\$ 11,475	\$ 321
Health Insurance	\$ 5,000	\$ 4,167	\$ 1,148	\$ 3,018
Workers Compensation	\$ 3,790	\$ 3,158	\$ 2,294	\$ 864
Unemployment	\$ 1,119	\$ 933	\$ 610	\$ 322
Retirement Contribution	\$ 5,061	\$ 4,218	\$ -	\$ 4,218
Other Contractual	\$ 10,000	\$ 8,333	\$ 6,756	\$ 1,578
Marketing - Lifestyle/Amenities	\$ 95,000	\$ 79,167	\$ 76,101	\$ 3,065
Training	\$ 500	\$ 417	\$ -	\$ 417

Subtotal Field Expenditures	\$ 314,561	\$ 262,134	\$ 250,153	\$ 11,981
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Maintenance Expenditures

Canal Maintenance	\$ 14,000	\$ 11,667	\$ -	\$ 11,667
Lake Bank Restoration	\$ 164,000	\$ 136,667	\$ 170,620	\$ (33,953)
Lake Bank Education Project	\$ 3,000	\$ 2,500	\$ -	\$ 2,500
Environmental Services	\$ 10,000	\$ 8,333	\$ -	\$ 8,333
Water Management System	\$ 134,248	\$ 111,873	\$ 102,931	\$ 8,942
Midge Control	\$ 8,000	\$ 6,667	\$ -	\$ 6,667
Contingencies	\$ 10,000	\$ 8,333	\$ 3,100	\$ 5,233
Fire Line Management	\$ 3,500	\$ 2,917	\$ 1,895	\$ 1,021
Basin Repair	\$ 3,000	\$ 2,500	\$ -	\$ 2,500

Subtotal Maintenance Expenditures	\$ 349,748	\$ 291,457	\$ 278,547	\$ 12,910
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Viera East
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending July 31, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 07/31/25	Thru 07/31/25	Variance
Grounds Maintenance Expenditures				
Salaries	\$ 232,730	\$ 193,942	\$ 169,899	\$ 24,043
Bonus Program	\$ -	\$ -	\$ 59,814	\$ (59,814)
Administrative Fees	\$ 2,840	\$ 2,367	\$ 1,828	\$ 539
FICA	\$ 19,787	\$ 16,489	\$ 12,997	\$ 3,492
Health Insurance	\$ 32,893	\$ 27,411	\$ 25,924	\$ 1,487
Workers Compensation	\$ 4,942	\$ 4,118	\$ 2,817	\$ 1,301
Unemployment	\$ 2,608	\$ 2,173	\$ 1,254	\$ 919
Retirement Contribution	\$ 6,682	\$ 5,568	\$ -	\$ 5,568
Telephone	\$ 15,660	\$ 13,050	\$ 7,647	\$ 5,403
Utilities	\$ 15,000	\$ 12,500	\$ 4,794	\$ 7,706
Property Appraiser	\$ 1,990	\$ 1,658	\$ 2,391	\$ (733)
Insurance - Property	\$ 3,344	\$ 2,787	\$ 3,030	\$ (243)
Repairs	\$ 25,000	\$ 20,833	\$ 27,702	\$ (6,869)
Fuel	\$ 21,000	\$ 17,500	\$ 12,740	\$ 4,760
Park Maintenance	\$ 45,000	\$ 37,500	\$ 24,993	\$ 12,507
Sidewalk Repair	\$ 15,000	\$ 12,500	\$ -	\$ 12,500
Chemicals	\$ 4,000	\$ 3,333	\$ 1,611	\$ 1,723
Contingencies	\$ 10,000	\$ 8,333	\$ 16,831	\$ (8,498)
Refuse	\$ 12,000	\$ 10,000	\$ 13,237	\$ (3,237)
Office Supplies	\$ -	\$ -	\$ 1,978	\$ (1,978)
Uniforms	\$ 4,000	\$ 3,333	\$ 2,435	\$ 899
Fire Alarm System	\$ 7,500	\$ 6,250	\$ 270	\$ 5,980
Rain Bird Pump System	\$ 28,041	\$ 23,368	\$ 9,194	\$ 14,174
Park Materials	\$ 10,000	\$ 8,333	\$ 262	\$ 8,071
Bay Hill Flow Way Maintenance	\$ 20,000	\$ 16,667	\$ -	\$ 16,667
Subtotal Grounds Maintenance Exp.	\$ 540,017	\$ 450,014	\$ 403,648	\$ 46,367
Total Operations & Maintenance	\$1,204,326	\$1,003,605	\$ 932,348	\$ 71,257
Total Expenditures	\$1,428,576	\$1,190,509	\$1,081,835	\$ 108,674
Excess (Deficiency) of Revenues over Exp.	\$ 31,777		\$ 378,150	
<u>Other Financing Sources/(Uses):</u>				
Transfer In/(Out) - Capital Reserve	\$ (31,777)	\$ (31,777)	\$ (31,777)	\$ -
Total Other Financing Sources/(Uses)	\$ (31,777)	\$ (31,777)	\$ (31,777)	\$ -
Net Change in Fund Balance	\$ (0)		\$ 346,373	
Fund Balance - Beginning	\$ -		\$ 259,828	
Fund Balance - Ending	\$ (0)		\$ 606,202	

Viera East
Community Development District
Month to Month - General Fund

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<u>Revenues</u>													
Maintenance Assessments	\$ -	\$ 396,554	\$ 836,923	\$ 59,657	\$ 16,072	\$ 10,242	\$ 37,381	\$ 4,909	\$ 26,934	\$ 125	\$ -	\$ -	\$ 1,388,796
Golf Course Administrative Service	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ -	\$ -	\$ 46,900
Donations for Park Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Misc. Revenue - Marketing	\$ -	\$ -	\$ -	\$ 5,593	\$ 626	\$ 74	\$ -	\$ 757	\$ -	\$ 507	\$ -	\$ -	\$ 7,556
Interest Income	\$ -	\$ -	\$ -	\$ 1,408	\$ 2,614	\$ 2,886	\$ 2,790	\$ 2,542	\$ 2,248	\$ 2,245	\$ -	\$ -	\$ 16,734
Total Revenues	\$ 4,690	\$401,244	\$841,613	\$ 71,348	\$ 24,002	\$ 17,891	\$ 44,861	\$ 12,897	\$ 33,873	\$ 7,567	\$ -	\$ -	\$ 1,459,985

<u>Expenditures</u>													
<u>General & Administrative</u>													
Supervisors Fees	\$ 1,288	\$ 2,417	\$ 2,191	\$ 2,467	\$ 2,210	\$ 2,417	\$ 2,191	\$ 1,044	\$ 2,217	\$ 2,266	\$ -	\$ -	\$ 20,708
Engineering Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Attorney's Fees	\$ 2,988	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,988
Dissemination	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ -	\$ -	\$ 875
Trustee Fees	\$ 337	\$ 337	\$ 337	\$ 337	\$ 337	\$ 337	\$ 337	\$ 337	\$ 337	\$ 337	\$ -	\$ -	\$ 3,367
Annual Audit	\$ 1,222	\$ 1,222	\$ 1,222	\$ 1,222	\$ 1,222	\$ 1,222	\$ 1,222	\$ 1,222	\$ 1,222	\$ 1,222	\$ -	\$ -	\$ 12,217
Collection Agent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Management Fees	\$ 9,604	\$ 9,604	\$ 9,604	\$ 9,604	\$ 9,604	\$ 9,604	\$ 9,604	\$ 9,604	\$ 9,604	\$ 9,604	\$ -	\$ -	\$ 96,035
Postage	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ 12
Printing & Binding	\$ 4	\$ 6	\$ 103	\$ 5	\$ 13	\$ 42	\$ 51	\$ 40	\$ 62	\$ 24	\$ -	\$ -	\$ 349
Insurance - Liability	\$ 813	\$ 813	\$ 813	\$ 813	\$ 813	\$ 813	\$ 813	\$ 813	\$ 813	\$ 813	\$ -	\$ -	\$ 8,133
Legal Advertising	\$ 299	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 299
Other Current Charges	\$ 25	\$ 27	\$ 31	\$ -	\$ 11	\$ 35	\$ 31	\$ 34	\$ 55	\$ 34	\$ -	\$ -	\$ 281
Office Supplies	\$ 103	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ 103
Dues & Licenses	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Information Technology	\$ 395	\$ 395	\$ 395	\$ 395	\$ 395	\$ 395	\$ 395	\$ 395	\$ 395	\$ 395	\$ -	\$ -	\$ 3,946
Total General & Administrative	\$ 17,350	\$ 14,907	\$ 14,782	\$ 14,929	\$ 14,691	\$ 14,950	\$ 14,730	\$ 13,576	\$ 14,793	\$ 14,781	\$ -	\$ -	\$ 149,488

Operations & Maintenance

Operating Expenditures

Salaries	\$ 14,769	\$ 14,384	\$ 14,864	\$ 14,864	\$ 13,425	\$ 15,175	\$ 15,168	\$ 15,914	\$ 15,247	\$ 16,195	\$ -	\$ -	\$ 150,005
Administration Fee	\$ 103	\$ 99	\$ 955	\$ 95	\$ 103	\$ 72	\$ 69	\$ 72	\$ 123	\$ 73	\$ -	\$ -	\$ 1,763
FICA Expense	\$ 1,130	\$ 1,100	\$ 1,137	\$ 1,137	\$ 1,027	\$ 1,161	\$ 1,160	\$ 1,217	\$ 1,166	\$ 1,239	\$ -	\$ -	\$ 11,475

Viera East
Community Development District
Month to Month - General Fund

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Operating Expenditures Continued													
Health Insurance	\$ 167	\$ 108	\$ 109	\$ 109	\$ 109	\$ 109	\$ 109	\$ 109	\$ 109	\$ 109	\$ -	\$ -	\$ 1,148
Workers Compensation	\$ 68	\$ 317	\$ 235	\$ 235	\$ 212	\$ 240	\$ 240	\$ 251	\$ 241	\$ 256	\$ -	\$ -	\$ 2,294
Unemployment	\$ 106	\$ -	\$ 242	\$ 242	\$ 21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 610
Retirement Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Contractual	\$ 611	\$ 704	\$ 608	\$ 608	\$ 611	\$ 611	\$ 631	\$ 655	\$ 1,061	\$ 655	\$ -	\$ -	\$ 6,756
Marketing - Lifestyle/Amenities	\$ 10,450	\$ 4,629	\$ 10,637	\$ 5,454	\$ 8,322	\$ 4,178	\$ 6,078	\$ 8,631	\$ 7,536	\$ 10,186	\$ -	\$ -	\$ 76,101
Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Operating Exp.	\$ 27,404	\$ 21,342	\$ 28,787	\$ 22,744	\$ 23,830	\$ 21,546	\$ 23,456	\$ 26,850	\$ 25,483	\$ 28,713	\$ -	\$ -	\$ 250,153
Maintenance Expenditures													
Canal Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lake Bank Restoration	\$ -	\$ -	\$ -	\$ 68,248	\$ 102,372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 170,620
Lake Bank Education Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Environmental Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Management System	\$ 10,464	\$ 11,124	\$ 12,244	\$ 10,684	\$ 10,904	\$ 12,904	\$ 10,464	\$ 11,899	\$ 12,244	\$ -	\$ -	\$ -	\$ 102,931
Midge Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingencies	\$ -	\$ -	\$ -	\$ -	\$ 150	\$ 100	\$ 100	\$ 50	\$ 100	\$ 2,600	\$ -	\$ -	\$ 3,100
Fire Line Management	\$ -	\$ 800	\$ 211	\$ 150	\$ 600	\$ 135	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,895
Basin Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Maintenance Exp.	\$ 10,464	\$ 11,924	\$ 12,455	\$ 79,082	\$ 114,026	\$ 13,139	\$ 10,564	\$ 11,949	\$ 12,344	\$ 2,600	\$ -	\$ -	\$ 278,547
Grounds Maintenance Expenditures													
Salaries	\$ 17,090	\$ 17,235	\$ 17,718	\$ 17,743	\$ 15,127	\$ 17,295	\$ 16,612	\$ 18,152	\$ 17,731	\$ 15,196	\$ -	\$ -	\$ 169,899
Bonus Program	\$ -	\$ 59,814	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,814
Administrative Fees	\$ 179	\$ 173	\$ 179	\$ 159	\$ 190	\$ 179	\$ 173	\$ 181	\$ 237	\$ 177	\$ -	\$ -	\$ 1,828
FICA	\$ 1,307	\$ 1,318	\$ 1,355	\$ 1,357	\$ 1,157	\$ 1,323	\$ 1,271	\$ 1,389	\$ 1,356	\$ 1,163	\$ -	\$ -	\$ 12,997
Health Insurance	\$ 2,351	\$ 2,351	\$ 2,969	\$ 2,605	\$ 2,605	\$ 2,605	\$ 2,605	\$ 2,605	\$ 2,605	\$ 2,621	\$ -	\$ -	\$ 25,924
Workers Compensation	\$ 270	\$ 400	\$ 280	\$ 280	\$ 244	\$ 273	\$ 262	\$ 287	\$ 280	\$ 240	\$ -	\$ -	\$ 2,817
Unemployment	\$ -	\$ -	\$ 290	\$ 610	\$ 216	\$ 52	\$ 41	\$ 43	\$ 3	\$ -	\$ -	\$ -	\$ 1,254
Retirement Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 909	\$ 643	\$ 1,128	\$ 634	\$ 635	\$ 860	\$ 635	\$ 636	\$ 860	\$ 708	\$ -	\$ -	\$ 7,647
Utilities	\$ -	\$ 540	\$ 75	\$ 310	\$ 785	\$ 1,626	\$ 320	\$ 359	\$ 419	\$ 360	\$ -	\$ -	\$ 4,794
Property Appraiser	\$ -	\$ -	\$ 2,391	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,391
Insurance - Property	\$ 303	\$ 303	\$ 303	\$ 303	\$ 303	\$ 303	\$ 303	\$ 303	\$ 303	\$ 303	\$ -	\$ -	\$ 3,030
Repairs	\$ 2,676	\$ 10,116	\$ 883	\$ 673	\$ 294	\$ 9,210	\$ 928	\$ 261	\$ 1,640	\$ 1,020	\$ -	\$ -	\$ 27,702
Fuel	\$ 1,350	\$ 889	\$ 1,409	\$ 1,447	\$ 1,239	\$ 1,363	\$ 1,069	\$ 1,139	\$ 1,184	\$ 1,650	\$ -	\$ -	\$ 12,740

Viera East
Community Development District
Month to Month - General Fund

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Grounds Maintenance Exp. Continued													
Park Maintenance	\$ 489	\$ 2,458	\$ 3,966	\$ 1,962	\$ 2,113	\$ 3,148	\$ 3,229	\$ 2,910	\$ 2,364	\$ 2,353	\$ -	\$ -	\$ 24,993
Sidewalk Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Chemicals	\$ -	\$ 564	\$ -	\$ -	\$ -	\$ -	\$ 1,047	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,611
Contingencies	\$ 250	\$ 5,000	\$ 3,152	\$ -	\$ -	\$ 850	\$ 3,300	\$ 2,179	\$ -	\$ 2,100	\$ -	\$ -	\$ 16,831
Refuse	\$ 3,356	\$ 615	\$ 1,174	\$ 1,243	\$ 1,249	\$ 2,415	\$ 1,281	\$ 609	\$ 663	\$ 633	\$ -	\$ -	\$ 13,237
Office Supplies	\$ -	\$ 945	\$ 467	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 567	\$ -	\$ -	\$ 1,978
Uniforms	\$ 312	\$ (201)	\$ 229	\$ 285	\$ 276	\$ 275	\$ 275	\$ 347	\$ 283	\$ 354	\$ -	\$ -	\$ 2,435
Fire Alarm System	\$ 270	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 270
Rain Bird Pump System	\$ 2,298	\$ 2,298	\$ 2,298	\$ 2,298	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,194
Park Materials	\$ -	\$ 262	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 262
Bay Hill Flow Way Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Grounds Maintenance	\$ 33,411	\$105,723	\$ 40,267	\$ 31,910	\$ 26,434	\$ 41,778	\$ 33,352	\$ 31,400	\$ 29,927	\$ 29,446	\$ -	\$ -	\$ 403,648
Total Operations & Maintenance	\$ 71,278	\$138,989	\$ 81,508	\$133,736	\$ 164,291	\$ 76,462	\$ 67,372	\$ 70,198	\$ 67,755	\$ 60,758	\$ -	\$ -	\$ 932,348
Total Expenditures	\$ 88,628	\$153,896	\$ 96,290	\$148,665	\$ 178,982	\$ 91,413	\$ 82,102	\$ 83,774	\$ 82,548	\$ 75,539	\$ -	\$ -	\$ 1,081,835
Excess (Def.) of Rev. over Exp.	\$ (83,938)	\$ 247,348	\$ 745,323	\$ (77,317)	\$ (154,980)	\$ (73,521)	\$ (37,240)	\$ (70,877)	\$ (48,675)	\$ (67,973)	\$ -	\$ -	\$ 378,150
Other Financing Sources/Uses:													
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (31,777)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (31,777)
Total Other Fin. Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (31,777)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (31,777)
Net Change in Fund Balance	\$ (83,938)	\$247,348	\$745,323	\$ (77,317)	\$ (154,980)	\$ (105,298)	\$ (37,240)	\$ (70,877)	\$ (48,675)	\$ (67,973)	\$ -	\$ -	\$ 346,373

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%
<i>Date</i>	<i>Distribution</i>	<i>Gross Amount</i>	<i>Discount/Penalty</i>	<i>Commission</i>	<i>Interest</i>	<i>Net Receipts</i>	<i>O&M Portion</i>	<i>Recreation</i>	<i>2020 Debt Service</i>	<i>Total</i>
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
07/28/25	2025-13	\$0.00	\$0.00	\$0.00	\$236.18	\$236.18	\$124.63	\$52.29	\$59.26	\$236.18
TOTAL		\$2,786,297.13	\$(102,987.02)	\$(53,626.72)	\$ 2,007.57	\$ 2,631,690.96	\$ 1,388,796.06	\$ 582,609.76	\$ 660,285.14	\$ 2,631,690.96

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 July 31, 2025

		Current Month			Year- to - Date		
Adopted		Actual	Actual		Actual	Actual	
Budget		7/31/24	7/31/25	Variance	Thru 07/31/24	Thru 07/31/25	Variance
<i>Number of Rounds</i>							
Paid Rounds	35,250	4,012	4,924	912	39,424	46,758	7,334
Passholder Rounds	10,000	269	-	(269)	2,682	2,321	(361)
Comp Rounds	3,000	124	80	(44)	1,063	1,172	109
<i>Revenue per Round</i>							
Paid Rounds	\$ 50	\$35	\$30	(5)	\$45	\$41	(3)
<u>Revenues</u>							
<u>Golf Course Revenue</u>							
Greens Fees	\$ 1,994,243	\$ 140,738	\$ 149,801	\$ 9,062	\$ 1,754,755	\$ 1,917,603	\$ 162,848
Gift Cards - Sales & (Usage)	\$ 26,523	\$ (127)	\$ 145	\$ 272	\$ 4,278	\$ 5,338	\$ 1,059
Season Advance/Trail Fees	\$ 125,000	\$ 7,833	\$ 7,740	\$ (93)	\$ 100,982	\$ 75,487	\$ (25,495)
Loyalty Program	\$ 25,000	\$ 1,438	\$ 9,257	\$ 7,819	\$ 22,430	\$ 29,541	\$ 7,111
Driving Range	\$ 84,872	\$ 7,061	\$ 13,614	\$ 6,552	\$ 80,711	\$ 95,247	\$ 14,536
Golf Lessons	\$ 7,000	\$ 2,930	\$ 2,920	\$ (10)	\$ 12,300	\$ 17,094	\$ 4,794
Miscellaneous Income - Golf Course	\$ 15,000	\$ 408	\$ 3,859	\$ 3,451	\$ 4,569	\$ 21,676	\$ 17,106
Assessments - Recreation Operating	\$ 18,239	\$ 1,520	\$ 1,520	\$ -	\$ 15,199	\$ 40,129	\$ 24,930
Subtotal Golf Course Revenue	\$2,295,877	\$ 161,801	\$ 188,855	\$ 27,054	\$ 1,995,225	\$ 2,202,114	\$ 206,889
<u>Pro Shop Revenue</u>							
Merchandise Sales	\$ 122,004	\$ 10,701	\$ 14,858	\$ 4,157	\$ 125,564	\$ 121,096	\$ (4,467)
Subtotal Pro Shop Revenue	\$ 122,004	\$ 10,701	\$ 14,858	\$ 4,157	\$ 125,564	\$ 121,096	\$ (4,467)

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

	Adopted Budget	Current Month			Year- to - Date			
		Actual	Actual		Actual	Actual		
		7/31/24	7/31/25	Variance	Thru 07/31/24	Thru 07/31/25	Variance	
<u>Restaurant Revenue</u>								
Food & Snack Sales	\$ 415,923	\$ 35,429	\$ 35,063	\$ (366)	\$ 390,225	\$ 370,769	\$ (19,456)	
Beverage Sales	\$ 13,642	\$ 4,432	\$ 6,322	\$ 1,891	\$ 45,793	\$ 35,618	\$ (10,174)	
Beer Sales	\$ 197,054	\$ 17,355	\$ 17,788	\$ 434	\$ 145,152	\$ 195,839	\$ 50,687	
Wine Sales	\$ 34,106	\$ 465	\$ 1,905	\$ 1,440	\$ 5,485	\$ 16,728	\$ 11,243	
Liquor Sales	\$ 101,442	\$ 10,807	\$ 17,463	\$ 6,657	\$ 119,553	\$ 173,076	\$ 53,523	
Miscellaneous Income - Restaurant	\$ -	\$ -	\$ 3,019	\$ 3,019	\$ 493	\$ 5,125	\$ 4,632	
Subtotal Restaurant Revenue	\$ 762,167	\$ 68,487	\$ 81,561	\$ 13,074	\$ 706,700	\$ 797,155	\$ 90,455	
Total Revenues	\$3,180,048	\$ 240,989	\$ 285,274	\$ 44,285	\$ 2,827,489	\$ 3,120,366	\$ 292,876	

Expenditures

General Expenditures

Other Contractual Services	\$ 20,000	\$ 2,322	\$ 1,951	\$ 372	\$ 11,722	\$ 15,371	\$ (3,649)
Telephone	\$ 4,058	\$ 338	\$ 902	\$ (564)	\$ 3,373	\$ 9,857	\$ (6,483)
Utilities	\$ 5,400	\$ 362	\$ 303	\$ 59	\$ 3,873	\$ 3,555	\$ 319
Repairs & Maintenance	\$ 15,000	\$ 722	\$ 487	\$ 235	\$ 4,753	\$ 17,927	\$ (13,174)
Bank Charges	\$ 55,000	\$ 4,873	\$ 5,775	\$ (902)	\$ 56,183	\$ 67,497	\$ (11,314)
Office Supplies	\$ 4,500	\$ -	\$ 757	\$ (757)	\$ 2,189	\$ 4,416	\$ (2,228)
Operating Supplies	\$ 5,000	\$ 773	\$ 1,391	\$ (617)	\$ 7,077	\$ 12,018	\$ (4,942)
Dues, Licenses & Subscriptions	\$ 12,000	\$ 2,078	\$ 1,187	\$ 890	\$ 11,673	\$ 14,371	\$ (2,698)
Drug Testing - All Departments	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

		Current Month			Year- to - Date		
		Actual	Actual	Variance	Actual	Actual	Variance
Adopted	Budget	7/31/24	7/31/25		Thru 07/31/24	Thru 07/31/25	
<i>General Expenditures Continued</i>							
Training, Education & Emp. Relations	\$ 9,000	\$ -	\$ -	\$ -	\$ 95	\$ 3,040	\$ (2,945)
Contractual Security	\$ 4,000	\$ 351	\$ 973	\$ (622)	\$ 2,796	\$ 8,502	\$ (5,706)
IT Services	\$ 3,000	\$ 405	\$ 710	\$ (305)	\$ 1,737	\$ 6,727	\$ (4,990)
Subtotal General Expenditures		\$ 12,224	\$ 14,435	\$ (2,212)	\$ 105,472	\$ 163,281	\$ (57,809)
<i>Administrative Expenditures</i>							
Legal Fees	\$ 1,500	\$ -	\$ -	\$ -	\$ 563	\$ 1,576	\$ (1,013)
Arbitrage	\$ 600	\$ 50	\$ 50	\$ -	\$ 500	\$ 950	\$ (450)
Dissemination	\$ 1,050	\$ 83	\$ 88	\$ (4)	\$ 833	\$ 875	\$ (42)
Engineering	\$ -	\$ 500	\$ -	\$ 500	\$ 500	\$ -	\$ 500
Trustee Fees	\$ 4,100	\$ 341	\$ 341	\$ (0)	\$ 3,408	\$ 3,408	\$ (0)
Annual Audit	\$ 5,000	\$ 417	\$ 437	\$ (20)	\$ 4,167	\$ 4,366	\$ (199)
Golf Course Administrative Services	\$ 56,280	\$ 4,690	\$ 4,690	\$ -	\$ 46,900	\$ 46,900	\$ -
Insurance	\$ 161,889	\$ 12,156	\$ 13,046	\$ (890)	\$ 122,491	\$ 131,071	\$ (8,580)
Marketing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100	\$ (1,100)
Property Taxes	\$ 15,000	\$ 856	\$ 808	\$ 48	\$ 7,707	\$ 7,828	\$ (121)
Subtotal Administrative Exp.		\$ 19,093	\$ 19,459	\$ (366)	\$ 187,068	\$ 198,073	\$ (11,005)
Total General & Administrative		\$ 31,317	\$ 33,895	\$ (2,577)	\$ 292,540	\$ 361,355	\$ (68,815)

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

		Current Month			Year- to - Date		
Adopted		Actual	Actual		Actual	Actual	
Budget		7/31/24	7/31/25	Variance	Thru 07/31/24	Thru 07/31/25	Variance
 <u>Operations & Maintenance</u>							
Golf Operations Expenditures							
Salaries	\$ 314,250	\$ 27,325	\$ 30,410	\$ (3,084)	\$ 261,658	\$ 295,937	\$ (34,279)
Administrative Fee	\$ 16,848	\$ 1,205	\$ 1,139	\$ 66	\$ 11,651	\$ 11,891	\$ (240)
FICA Expense	\$ 26,671	\$ 2,090	\$ 2,326	\$ (236)	\$ 20,683	\$ 22,639	\$ (1,956)
Health Insurance	\$ 10,500	\$ 811	\$ 94	\$ 717	\$ 6,751	\$ 2,836	\$ 3,915
Workers Compensation	\$ 7,077	\$ 432	\$ 480	\$ (49)	\$ 3,827	\$ 4,861	\$ (1,034)
Unemployment	\$ 10,935	\$ 583	\$ 567	\$ 16	\$ 6,744	\$ 6,663	\$ 81
Golf Printing	\$ 2,500	\$ 679	\$ 802	\$ (123)	\$ 1,918	\$ 3,412	\$ (1,495)
Utilities	\$ 22,500	\$ 1,570	\$ 1,817	\$ (247)	\$ 17,440	\$ 15,488	\$ 1,952
Repairs	\$ 1,000	\$ 2,398	\$ 149	\$ 2,249	\$ 2,948	\$ 598	\$ 2,350
Pest Control	\$ 1,300	\$ -	\$ -	\$ -	\$ 666	\$ -	\$ 666
Supplies	\$ 15,000	\$ 219	\$ 292	\$ (72)	\$ 13,908	\$ 6,172	\$ 7,736
Uniforms	\$ 1,500	\$ 31	\$ 1,328	\$ (1,297)	\$ 130	\$ 3,003	\$ (2,873)
Training, Educ. & Employee Relations	\$ 9,000	\$ -	\$ -	\$ -	\$ 920	\$ 1,308	\$ (388)
Cart Lease	\$ 135,196	\$ 11,266	\$ 11,404	\$ (138)	\$ 95,701	\$ 114,688	\$ (18,987)
Cart Maintenance	\$ 5,000	\$ 1,836	\$ 774	\$ 1,062	\$ 7,943	\$ 2,610	\$ 5,333
Driving Range	\$ 10,000	\$ 233	\$ -	\$ 233	\$ 5,605	\$ 2,277	\$ 3,328
Subtotal Golf Operations Expenditure	\$ 589,277	\$ 50,679	\$ 51,582	\$ (903)	\$ 458,493	\$ 494,384	\$ (35,891)
Golf Course Maintenance Expenditures							
Salaries	\$ 474,149	\$ 35,598	\$ 43,025	\$ (7,427)	\$ 354,022	\$ 404,898	\$ (50,875)
Administrative Fees	\$ 6,616	\$ 460	\$ 471	\$ (12)	\$ 4,372	\$ 4,673	\$ (301)
FICA Expense	\$ 43,881	\$ 2,723	\$ 3,291	\$ (568)	\$ 28,025	\$ 30,975	\$ (2,950)
Employee Insurance	\$ 38,513	\$ 2,963	\$ 3,950	\$ (987)	\$ 31,051	\$ 50,822	\$ (19,771)

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

Adopted		Current Month			Year- to - Date			
		Actual	Actual		Actual	Actual		
		7/31/24	7/31/25	Variance	Thru 07/31/24	Thru 07/31/25	Variance	
Golf Course Maintenance Expenditures Continued								
Workers Compensation	\$ 10,462	\$ 560	\$ 673	\$ (114)	\$ 5,746	\$ 6,615	\$ (868)	
Unemployment	\$ 6,418	\$ 168	\$ 172	\$ (4)	\$ 3,843	\$ 3,853	\$ (10)	
Utilities/Water	\$ 30,000	\$ 2,864	\$ 2,801	\$ 64	\$ 28,646	\$ 26,237	\$ 2,409	
Repairs	\$ 48,000	\$ 1,182	\$ 6,249	\$ (5,067)	\$ 33,791	\$ 44,659	\$ (10,868)	
Restaurant Repairs	\$ 10,000	\$ 643	\$ 644	\$ (1)	\$ 7,785	\$ 5,609	\$ 2,176	
Fuel & Oil	\$ 40,000	\$ 2,768	\$ 3,351	\$ (583)	\$ 28,346	\$ 25,765	\$ 2,581	
Pest Control	\$ 2,000	\$ 371	\$ -	\$ 371	\$ 2,253	\$ 3,013	\$ (760)	
Irrigation/Drainage	\$ 20,000	\$ 2,576	\$ 2,197	\$ 379	\$ 10,282	\$ 12,710	\$ (2,428)	
Sand and Topsoil	\$ 26,500	\$ 1,155	\$ 2,154	\$ (999)	\$ 9,274	\$ 13,617	\$ (4,343)	
Flower/Mulch	\$ 7,000	\$ -	\$ -	\$ -	\$ 1,592	\$ 3,858	\$ (2,266)	
Fertilizer	\$ 175,000	\$ 17,150	\$ 7,302	\$ 9,848	\$ 143,279	\$ 91,890	\$ 51,389	
Seed/Sod	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 272	\$ (272)	
Trash Removal	\$ 3,000	\$ 658	\$ 452	\$ 206	\$ 2,414	\$ 2,778	\$ (364)	
Contingency	\$ 7,500	\$ -	\$ 1,173	\$ (1,173)	\$ 6,563	\$ 3,760	\$ 2,803	
First Aid	\$ 800	\$ 130	\$ -	\$ 130	\$ 259	\$ 277	\$ (17)	
Operating Supplies	\$ 20,000	\$ 773	\$ 936	\$ (163)	\$ 8,131	\$ 11,843	\$ (3,713)	
Training	\$ 9,000	\$ -	\$ 147	\$ (147)	\$ 1,432	\$ 865	\$ 567	
Janitorial Supplies	\$ 1,000	\$ -	\$ 28	\$ (28)	\$ 207	\$ 769	\$ (563)	
Janitorial Services	\$ 13,956	\$ 435	\$ 1,236	\$ (801)	\$ 24,708	\$ 10,919	\$ 13,789	
Soil & Water Testing	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Uniforms	\$ 10,000	\$ 931	\$ 966	\$ (35)	\$ 7,886	\$ 9,584	\$ (1,698)	
Equipment Rental	\$ 2,000	\$ 2,541	\$ -	\$ 2,541	\$ 5,357	\$ 5,187	\$ 171	
Equipment Lease	\$ 216,000	\$ 17,935	\$ 17,765	\$ 170	\$ 178,066	\$ 186,139	\$ (8,073)	
Subtotal Grounds Maintenance Exp.	\$ 1,232,795	\$ 94,584	\$ 98,984	\$ (4,400)	\$ 927,329	\$ 961,585	\$ (34,256)	

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

	Adopted Budget	Current Month			Year- to - Date		
		Actual 7/31/24	Actual 7/31/25	Variance	Actual Thru 07/31/24	Actual Thru 07/31/25	Variance
Total Operations & Maintenance	\$ 1,822,072	\$ 145,262	\$ 150,566	\$ (5,304)	\$ 1,385,822	\$ 1,455,969	\$ (70,147)
Total Golf Course Revenue	\$ 2,295,877	\$ 161,801	\$ 188,855	\$ 27,054	\$ 1,995,225	\$ 2,202,114	\$ 206,889
Merchandise Sales							
Cost of Goods Sold	\$ 90,000	\$ 9,461	\$ 9,261	\$ 200	\$ 89,150	\$ 82,539	\$ 6,611
Subtotal Merchandise Sales	\$ 90,000	\$ 9,461	\$ 9,261	\$ 200	\$ 89,150	\$ 82,539	\$ 6,611
Total Pro Shop Exp.	\$ 90,000	\$ 9,461	\$ 9,261	\$ 200	\$ 89,150	\$ 82,539	\$ 6,611
Pro Shop Revenue	\$ 122,004	\$ 10,701	\$ 14,858	\$ 4,157	\$ 125,564	\$ 121,096	\$ (4,467)

Restaurant Expenditures

Restaurant Expenditures

Restaurant Manager Contract	\$ -	\$ -	\$ -	\$ -	\$ 10,833	\$ -	\$ 10,833
Salaries	\$ 320,250	\$ 26,267	\$ 30,660	\$ (4,393)	\$ 248,191	\$ 282,997	\$ (34,806)
Administrative Fee	\$ 7,956	\$ 808	\$ 852	\$ (45)	\$ 6,114	\$ 7,100	\$ (986)
FICA Expense	\$ 29,041	\$ 2,965	\$ 3,304	\$ (338)	\$ 28,574	\$ 31,942	\$ (3,369)
Health Insurance	\$ 14,000	\$ 1,522	\$ 813	\$ 709	\$ 14,129	\$ 11,642	\$ 2,487
Workers Compensation	\$ 7,300	\$ 414	\$ 482	\$ (68)	\$ 3,959	\$ 4,182	\$ (223)
Unemployment	\$ 6,882	\$ 356	\$ 520	\$ (164)	\$ 5,094	\$ 5,558	\$ (464)
Telephone	\$ 5,250	\$ 404	\$ -	\$ 404	\$ 4,808	\$ -	\$ 4,808
Utilities	\$ 11,000	\$ 1,006	\$ 1,094	\$ (88)	\$ 9,650	\$ 8,634	\$ 1,016
Pest Control	\$ 1,200	\$ -	\$ -	\$ -	\$ 666	\$ -	\$ 666

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

		Current Month			Year- to - Date			
		Actual	Actual	Variance	Actual	Actual	Variance	
		7/31/24	7/31/25		Thru 07/31/24	Thru 07/31/25		
Adopted	Budget							
Restaurant Expenditures Continued								
Merchant Fees	\$ 27,500	\$ 1,803	\$ 2,327	\$ (525)	\$ 21,017	\$ 22,296	\$ (1,279)	
Equipment Lease	\$ 1,500	\$ 139	\$ 143	\$ (4)	\$ 944	\$ 1,427	\$ (483)	
Kitchen Equipment/Supplies	\$ 3,000	\$ 15	\$ 1,025	\$ (1,009)	\$ 4,133	\$ 11,866	\$ (7,734)	
Paper & Plastic Supplies	\$ 15,000	\$ 1,007	\$ 735	\$ 273	\$ 12,017	\$ 11,480	\$ 537	
First Aid	\$ -	\$ -	\$ -	\$ -	\$ 15,890	\$ (20)	\$ 15,910	
Operating Supplies	\$ 20,000	\$ 2,714	\$ 265	\$ 2,449	\$ -	\$ 1,228	\$ (1,228)	
Delivery/Gas	\$ 7,000	\$ 818	\$ 699	\$ 119	\$ 5,127	\$ 4,226	\$ 901	
Dues & License	\$ 11,500	\$ 569	\$ 2,353	\$ (1,784)	\$ 10,057	\$ 12,868	\$ (2,812)	
Subtotal Restaurant Expenditures		\$ 488,379	\$ 40,809	\$ 45,272	\$ (4,463)	\$ 401,203	\$ 417,428	\$ (16,224)
Cost of Goods Sold								
Food & Snack Cost	\$ 144,638	\$ 24,244	\$ 16,704	\$ 7,539	\$ 219,530	\$ 207,207	\$ 12,324	
Beverage Cost	\$ 16,800	\$ 3,903	\$ 2,168	\$ 1,735	\$ 31,275	\$ 28,524	\$ 2,751	
Beer Cost	\$ 74,550	\$ 5,898	\$ 5,994	\$ (96)	\$ 60,925	\$ 71,868	\$ (10,942)	
Wine Cost	\$ 5,250	\$ 945	\$ 453	\$ 492	\$ 5,537	\$ 8,253	\$ (2,716)	
Liquor Cost	\$ 32,550	\$ 7,774	\$ 3,098	\$ 4,676	\$ 56,350	\$ 51,407	\$ 4,943	
Subtotal Cost of Goods Sold		\$ 273,788	\$ 42,765	\$ 28,418	\$ 14,346	\$ 373,618	\$ 367,258	\$ 6,360
Total Restaurant Expenditures		\$ 762,167	\$ 83,574	\$ 73,691	\$ 9,883	\$ 774,821	\$ 784,686	\$ (9,865)
Total Restaurant Revenue		\$ 762,167	\$ 68,487	\$ 81,561	\$ 13,074	\$ 706,700	\$ 797,155	\$ 90,455
Total Golf & H&E Revenue		\$3,180,048	\$ 240,989	\$ 285,274	\$ 44,285	\$ 2,827,489	\$ 3,120,366	\$ 292,876

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

	Adopted Budget	Current Month			Year- to - Date		
		Actual 7/31/24	Actual 7/31/25	Variance	Actual Thru 07/31/24	Actual Thru 07/31/25	Variance
Total Golf & H&E Expenditures	\$3,057,116	\$ 269,615	\$ 267,413	\$ 2,202	\$ 2,542,333	\$ 2,684,549	\$ (142,216)
Excess (Deficiency) of Rev. over Exp.	\$ 122,932	\$ (28,626)	\$ 17,861	\$ 42,083	\$ 285,156	\$ 435,817	\$ 435,092
<u>Other Financing Sources/(Uses):</u>							
Assessments - Recreation Debt Service	\$ 560,250	\$ 46,688	\$ 46,688	\$ -	\$ 466,875	\$ 466,875	\$ -
Interest Income	\$ 1,000	\$ 1,259	\$ 2,305	\$ 1,047	\$ 15,523	\$ 19,113	\$ 3,590
Transfer In/(Out) - Capital Reserve	\$ (84,410)	\$ -	\$ -	\$ -	\$ (140,691)	\$ (84,410)	\$ 56,282
Interest Expense	\$ (53,250)	\$ (6,479)	\$ (4,438)	\$ 2,042	\$ (64,792)	\$ (44,375)	\$ 20,417
Principal Expense	\$ (520,000)	\$ (40,833)	\$ (43,333)	\$ (2,500)	\$ (408,333)	\$ (433,333)	\$ (25,000)
Total Other Financing Sources/(Uses)	\$ (96,410)	\$ 634	\$ 1,222	\$ 588	\$ (131,418)	\$ (76,130)	\$ 55,288
Net Change in Fund Balance	\$ 26,523	\$ (27,993)	\$ 19,083		\$ 153,738	\$ 359,687	
Fund Balance - Beginning	\$ -				\$ 639,514	\$ 1,179,901	
Fund Balance - Ending	\$ 26,523				\$ 793,252	\$ 1,539,588	

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	4,924			46,758
Passholder Rounds	226	301	314	244	293	353	333	257	-	-			2,321
Comp Rounds	116	112	144	124	155	109	126	121	85	80			1,172
<i>Revenue per Round</i>													
Paid Rounds	\$38	\$43	\$45	\$49	\$53	\$39	\$43	\$40	\$32	\$30	\$0	\$0	\$41
<u>Revenues:</u>													
<u>Golf Course Revenue</u>													
Greens Fees	\$ 108,644	\$ 165,383	\$ 174,680	\$ 184,651	\$ 254,371	\$ 286,836	\$ 239,550	\$ 198,307	\$ 155,380	\$ 149,801	\$ -	\$ -	\$ 1,917,603
Gift Cards - Sales & (Usage)	\$ (257)	\$ 1,337	\$ 6,280	\$ 269	\$ (2,003)	\$ (1,528)	\$ (1,322)	\$ 1,402	\$ 1,015	\$ 145	\$ -	\$ -	\$ 5,338
Season Advance/Trail Fees	\$ 9,215	\$ 7,123	\$ 6,951	\$ 7,145	\$ 6,998	\$ 7,263	\$ 7,576	\$ 7,462	\$ 8,015	\$ 7,740	\$ -	\$ -	\$ 75,487
Loyalty Program	\$ 4,624	\$ 2,725	\$ 1,744	\$ 1,708	\$ 2,071	\$ 2,834	\$ 1,308	\$ 1,526	\$ 1,744	\$ 9,257	\$ -	\$ -	\$ 29,541
Driving Range	\$ 5,417	\$ 8,194	\$ 7,812	\$ 7,658	\$ 8,988	\$ 11,887	\$ 10,390	\$ 9,774	\$ 11,513	\$ 13,614	\$ -	\$ -	\$ 95,247
Golf Lessons	\$ 1,050	\$ 1,710	\$ 1,690	\$ 1,610	\$ 1,517	\$ 2,649	\$ 1,350	\$ 2,048	\$ 550	\$ 2,920	\$ -	\$ -	\$ 17,094
Misc. Income Golf Course	\$ 7,179	\$ 311	\$ 2,157	\$ 1,455	\$ 248	\$ 689	\$ 1,008	\$ (1,511)	\$ 6,279	\$ 3,859	\$ -	\$ -	\$ 21,676
Assessments - Recreation Op.	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ 26,450	\$ 1,520	\$ -	\$ -	\$ 40,129
Subtotal Golf Course Revenue	\$ 137,392	\$ 188,303	\$ 202,834	\$ 206,017	\$ 273,710	\$ 312,150	\$ 261,379	\$ 220,529	\$ 210,946	\$ 188,855	\$ -	\$ -	\$ 2,202,114
<u>Pro Shop Revenue</u>													
Merchandise Sales	\$ 8,217	\$ 11,776	\$ 13,069	\$ 8,722	\$ 12,697	\$ 12,718	\$ 12,227	\$ 12,175	\$ 14,636	\$ 14,858	\$ -	\$ -	\$ 121,096
Subtotal Pro Shop Revenue	\$ 8,217	\$ 11,776	\$ 13,069	\$ 8,722	\$ 12,697	\$ 12,718	\$ 12,227	\$ 12,175	\$ 14,636	\$ 14,858	\$ -	\$ -	\$ 121,096
<u>Restaurant Revenue</u>													
Food & Snack Sales	\$ 33,975	\$ 36,571	\$ 38,119	\$ 35,932	\$ 35,511	\$ 43,230	\$ 41,208	\$ 36,711	\$ 34,450	\$ 35,063	\$ -	\$ -	\$ 370,769
Beverage Sales	\$ 3,482	\$ 3,468	\$ 2,387	\$ 3,144	\$ 2,677	\$ 3,024	\$ 2,853	\$ 2,950	\$ 5,312	\$ 6,322	\$ -	\$ -	\$ 35,618
Beer Sales	\$ 13,966	\$ 16,776	\$ 18,952	\$ 16,975	\$ 20,974	\$ 25,468	\$ 23,063	\$ 22,670	\$ 19,206	\$ 17,788	\$ -	\$ -	\$ 195,839
Wine Sales	\$ 1,411	\$ 1,858	\$ 1,365	\$ 1,323	\$ 1,708	\$ 2,077	\$ 1,599	\$ 1,539	\$ 1,944	\$ 1,905	\$ -	\$ -	\$ 16,728
Liquor Sales	\$ 14,033	\$ 15,884	\$ 16,514	\$ 16,710	\$ 16,353	\$ 21,179	\$ 20,653	\$ 18,586	\$ 15,701	\$ 17,463	\$ -	\$ -	\$ 173,076
Misc. Income - Restaurant	\$ 411	\$ -	\$ -	\$ -	\$ 276	\$ -	\$ 38	\$ 1,344	\$ 38	\$ 3,019	\$ -	\$ -	\$ 5,125
Subtotal Restaurant Revenue	\$ 67,278	\$ 74,557	\$ 77,336	\$ 74,084	\$ 77,499	\$ 94,977	\$ 89,414	\$ 83,800	\$ 76,650	\$ 81,561	\$ -	\$ -	\$ 797,155
Total Revenues	\$ 212,887	\$ 274,636	\$ 293,239	\$ 288,823	\$ 363,905	\$ 419,845	\$ 363,020	\$ 316,504	\$ 302,232	\$ 285,274	\$ -	\$ -	\$ 3,120,366

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

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<u>Expenditures:</u>													
<u>General Expenditures:</u>													
Other Contractual Services	\$ 1,999	\$ 2,773	\$ 483	\$ 503	\$ 1,226	\$ 1,229	\$ 1,229	\$ 2,698	\$ 1,281	\$ 1,951	\$ -	\$ -	\$ 15,371
Telephone	\$ 986	\$ 1,009	\$ 1,269	\$ 994	\$ 996	\$ 996	\$ 908	\$ 908	\$ 890	\$ 902	\$ -	\$ -	\$ 9,857
Utilities	\$ 332	\$ 421	\$ 379	\$ 538	\$ 271	\$ 286	\$ 385	\$ 390	\$ 250	\$ 303	\$ -	\$ -	\$ 3,555
Repairs & Maintenance	\$ 1,005	\$ 5,952	\$ 332	\$ 323	\$ 4,398	\$ 360	\$ 1,553	\$ 1,872	\$ 1,646	\$ 487	\$ -	\$ -	\$ 17,927
Bank Charges	\$ 4,276	\$ 3,632	\$ 5,760	\$ 6,267	\$ 6,020	\$ 7,925	\$ 9,308	\$ 7,479	\$ 11,056	\$ 5,775	\$ -	\$ -	\$ 67,497
Office Supplies	\$ 591	\$ 338	\$ 1,010	\$ 73	\$ 262	\$ 428	\$ 347	\$ 210	\$ 400	\$ 757	\$ -	\$ -	\$ 4,416
Operating Supplies	\$ 773	\$ 619	\$ 806	\$ 650	\$ 934	\$ 1,046	\$ 2,556	\$ 2,026	\$ 1,217	\$ 1,391	\$ -	\$ -	\$ 12,018
Dues, Licenses & Subscriptions	\$ 849	\$ 649	\$ 1,008	\$ 1,625	\$ 1,119	\$ 1,495	\$ 2,017	\$ 2,072	\$ 2,350	\$ 1,187	\$ -	\$ -	\$ 14,371
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	\$ 973	\$ -	\$ -	\$ 8,502
IT Services	\$ 955	\$ 869	\$ 457	\$ 592	\$ 727	\$ 532	\$ 788	\$ 549	\$ 549	\$ 710	\$ -	\$ -	\$ 6,727
Subtotal General Expenditure	\$ 13,740	\$ 17,413	\$ 11,555	\$ 11,565	\$ 17,790	\$ 15,758	\$ 20,213	\$ 19,933	\$ 20,879	\$ 14,435	\$ -	\$ -	\$ 163,281
<u>Administrative Expenditures:</u>													
Legal Fees	\$ -	\$ -	\$ -	\$ 578	\$ 188	\$ 38	\$ -	\$ 773	\$ -	\$ -	\$ -	\$ -	\$ 1,576
Arbitrage	\$ 50	\$ 50	\$ 50	\$ 500	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ -	\$ -	\$ 950
Dissemination	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ -	\$ -	\$ 875
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trustee Fees	\$ 341	\$ 341	\$ 341	\$ 341	\$ 341	\$ 341	\$ 341	\$ 341	\$ 341	\$ 341	\$ -	\$ -	\$ 3,408
Annual Audit	\$ 437	\$ 437	\$ 437	\$ 437	\$ 437	\$ 437	\$ 437	\$ 437	\$ 437	\$ 437	\$ -	\$ -	\$ 4,366
Golf Course Admin. Services	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ -	\$ -	\$ 46,900
Insurance	\$ 13,046	\$ 13,046	\$ 13,111	\$ 13,046	\$ 13,046	\$ 13,124	\$ 13,498	\$ 13,252	\$ 12,852	\$ 13,046	\$ -	\$ -	\$ 131,071
Marketing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100	\$ -	\$ -	\$ -	\$ -	\$ 1,100
Property Taxes	\$ 786	\$ 786	\$ 786	\$ 746	\$ 746	\$ 746	\$ 808	\$ 808	\$ 808	\$ 808	\$ -	\$ -	\$ 7,828
Subtotal Administrative Exp.	\$ 19,437	\$ 19,437	\$ 19,502	\$ 20,425	\$ 19,585	\$ 19,513	\$ 19,911	\$ 21,538	\$ 19,265	\$ 19,459	\$ -	\$ -	\$ 198,073
Total General & Admin.	\$ 33,177	\$ 36,850	\$ 31,057	\$ 31,991	\$ 37,375	\$ 35,271	\$ 40,125	\$ 41,471	\$ 40,144	\$ 33,895	\$ -	\$ -	\$ 361,355

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

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<u>Operations & Maintenance</u>													
Golf Operations Expenditures													
Salaries	\$ 26,578	\$ 29,704	\$ 29,389	\$ 28,184	\$ 27,627	\$ 32,568	\$ 30,932	\$ 31,375	\$ 29,170	\$ 30,410	\$ -	\$ -	\$ 295,937
Administrative Fee	\$ 1,211	\$ 1,192	\$ 1,214	\$ 1,081	\$ 1,365	\$ 1,174	\$ 1,139	\$ 1,153	\$ 1,223	\$ 1,139	\$ -	\$ -	\$ 11,891
FICA Expense	\$ 2,033	\$ 2,272	\$ 2,248	\$ 2,156	\$ 2,114	\$ 2,491	\$ 2,366	\$ 2,400	\$ 2,232	\$ 2,326	\$ -	\$ -	\$ 22,639
Health Insurance	\$ 1,211	\$ 911	\$ 74	\$ 171	\$ 71	\$ 71	\$ 71	\$ 71	\$ 94	\$ 94	\$ -	\$ -	\$ 2,836
Workers Compensation	\$ 419	\$ 656	\$ 464	\$ 445	\$ 436	\$ 514	\$ 489	\$ 496	\$ 461	\$ 480	\$ -	\$ -	\$ 4,861
Unemployment	\$ 295	\$ 442	\$ 644	\$ 919	\$ 789	\$ 822	\$ 798	\$ 765	\$ 622	\$ 567	\$ -	\$ -	\$ 6,663
Golf Printing	\$ -	\$ 682	\$ -	\$ -	\$ 464	\$ 1,465	\$ -	\$ -	\$ -	\$ 802	\$ -	\$ -	\$ 3,412
Utilities	\$ 1,383	\$ 1,402	\$ 1,349	\$ 1,404	\$ 1,629	\$ 1,537	\$ 1,564	\$ 1,640	\$ 1,762	\$ 1,817	\$ -	\$ -	\$ 15,488
Repairs	\$ -	\$ 77	\$ 243	\$ -	\$ 12	\$ 28	\$ 1,686	\$ (1,653)	\$ 55	\$ 149	\$ -	\$ -	\$ 598
Pest Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ -	\$ 1,812	\$ 107	\$ 2,287	\$ 873	\$ 41	\$ -	\$ 223	\$ 537	\$ 292	\$ -	\$ -	\$ 6,172
Uniforms	\$ 727	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 316	\$ 316	\$ 316	\$ 1,328	\$ -	\$ -	\$ 3,003
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	\$ 11,404	\$ -	\$ -	\$ 114,688
Cart Maintenance	\$ -	\$ -	\$ -	\$ 402	\$ 449	\$ -	\$ 985	\$ -	\$ -	\$ 774	\$ -	\$ -	\$ 2,610
Driving Range	\$ -	\$ -	\$ -	\$ 379	\$ -	\$ 602	\$ 1,296	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,277
Subtotal Operating Exp.	\$ 45,971	\$ 51,202	\$ 47,206	\$ 48,833	\$ 47,563	\$ 52,717	\$ 53,245	\$ 48,190	\$ 47,875	\$ 51,582	\$ -	\$ -	\$ 494,384
Golf Course Maintenance Exp.													
Salaries	\$ 38,557	\$ 37,852	\$ 39,256	\$ 41,248	\$ 38,315	\$ 42,593	\$ 40,327	\$ 43,243	\$ 40,482	\$ 43,025	\$ -	\$ -	\$ 404,898
Administrative Fees	\$ 430	\$ 415	\$ 430	\$ 423	\$ 495	\$ 466	\$ 449	\$ 479	\$ 615	\$ 471	\$ -	\$ -	\$ 4,673
FICA Expense	\$ 2,950	\$ 2,896	\$ 3,003	\$ 3,155	\$ 2,931	\$ 3,258	\$ 3,085	\$ 3,308	\$ 3,097	\$ 3,291	\$ -	\$ -	\$ 30,975
Employee Insurance	\$ 2,938	\$ 2,963	\$ 6,814	\$ 6,297	\$ 6,297	\$ 6,304	\$ 5,306	\$ 5,426	\$ 4,529	\$ 3,950	\$ -	\$ -	\$ 50,822
Workers Compensation	\$ 608	\$ 843	\$ 620	\$ 649	\$ 604	\$ 671	\$ 635	\$ 677	\$ 635	\$ 673	\$ -	\$ -	\$ 6,615
Unemployment	\$ 80	\$ 74	\$ 683	\$ 1,415	\$ 855	\$ 313	\$ 54	\$ 77	\$ 130	\$ 172	\$ -	\$ -	\$ 3,853
Utilities/Water	\$ 2,254	\$ 2,258	\$ 2,496	\$ 2,386	\$ 2,582	\$ 2,462	\$ 2,798	\$ 3,068	\$ 3,133	\$ 2,801	\$ -	\$ -	\$ 26,237
Repairs	\$ 2,800	\$ 1,708	\$ 2,868	\$ 4,881	\$ 5,104	\$ 4,288	\$ 6,674	\$ 6,322	\$ 3,765	\$ 6,249	\$ -	\$ -	\$ 44,659
Restaurant Repairs	\$ -	\$ -	\$ 780	\$ 43	\$ -	\$ 584	\$ 56	\$ 2,426	\$ 1,075	\$ 644	\$ -	\$ -	\$ 5,609
Fuel & Oil	\$ 2,741	\$ 1,805	\$ 3,095	\$ 2,938	\$ 2,182	\$ 2,767	\$ 2,171	\$ 2,313	\$ 2,404	\$ 3,351	\$ -	\$ -	\$ 25,765
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	\$ 2,197	\$ -	\$ -	\$ 12,710
Sand and Topsoil	\$ 1,245	\$ -	\$ 1,142	\$ 1,270	\$ 1,114	\$ 2,304	\$ 2,109	\$ 1,269	\$ 1,010	\$ 2,154	\$ -	\$ -	\$ 13,617

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

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Golf Course Maintenance Exp. Cont.													
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	\$ 7,302	\$ -	\$ -	\$ 91,890
Seed/Sod	\$ -	\$ 272	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 272
Trash Removal	\$ 226	\$ -	\$ -	\$ 970	\$ 226	\$ 226	\$ 226	\$ 226	\$ 226	\$ 452	\$ -	\$ -	\$ 2,778
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,173	\$ 1,413	\$ 1,173	\$ -	\$ -	\$ 3,760
First Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 277	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 277
Operating Supplies	\$ 294	\$ 771	\$ 1,217	\$ 2,057	\$ 1,890	\$ 603	\$ 550	\$ 2,074	\$ 1,451	\$ 936	\$ -	\$ -	\$ 11,843
Training	\$ -	\$ 196	\$ -	\$ 245	\$ -	\$ 114	\$ -	\$ 163	\$ -	\$ 147	\$ -	\$ -	\$ 865
Janitorial Supplies	\$ 37	\$ -	\$ 175	\$ 103	\$ 384	\$ -	\$ 17	\$ 25	\$ -	\$ 28	\$ -	\$ -	\$ 769
Janitorial Services	\$ 765	\$ 768	\$ 1,095	\$ 1,120	\$ 1,400	\$ 1,120	\$ 1,175	\$ 1,120	\$ 1,120	\$ 1,236	\$ -	\$ -	\$ 10,919
Soil & Water Testing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uniforms	\$ 1,033	\$ 1,292	\$ 581	\$ 1,266	\$ 892	\$ 735	\$ 734	\$ 1,240	\$ 846	\$ 966	\$ -	\$ -	\$ 9,584
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	\$ 17,765	\$ -	\$ -	\$ 186,139
Subtotal Golf Main. Exp.	\$ 79,068	\$ 82,401	\$ 92,749	\$ 99,705	\$ 100,754	\$ 100,305	\$ 108,097	\$ 104,003	\$ 95,518	\$ 98,984	\$ -	\$ -	\$ 961,585
Total Operations & Mainten.	\$ 125,038	\$ 133,603	\$ 139,955	\$ 148,538	\$ 148,317	\$ 153,022	\$ 161,342	\$ 152,193	\$ 143,393	\$ 150,566	\$ -	\$ -	\$ 1,455,969
Merchandise Expenditures													
Cost of Goods Sold	\$ 6,506	\$ 6,800	\$ 5,651	\$ 7,275	\$ 11,001	\$ 8,399	\$ 8,916	\$ 10,341	\$ 8,389	\$ 9,261	\$ -	\$ -	\$ 82,539
Subtotal Merchandise Exp.	\$ 6,506	\$ 6,800	\$ 5,651	\$ 7,275	\$ 11,001	\$ 8,399	\$ 8,916	\$ 10,341	\$ 8,389	\$ 9,261	\$ -	\$ -	\$ 82,539
Total Pro Shop Exp.	\$ 6,506	\$ 6,800	\$ 5,651	\$ 7,275	\$ 11,001	\$ 8,399	\$ 8,916	\$ 10,341	\$ 8,389	\$ 9,261	\$ -	\$ -	\$ 82,539
<u>Restaurant Expenditures</u>													
Restaurant Expenditures													
Restaurant Manager Contract	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries	\$ 29,058	\$ 31,565	\$ 31,244	\$ 30,353	\$ 25,492	\$ 27,321	\$ 24,978	\$ 25,195	\$ 27,130	\$ 30,660	\$ -	\$ -	\$ 282,997
Administrative Fee	\$ 731	\$ 757	\$ 765	\$ 651	\$ 680	\$ 585	\$ 600	\$ 632	\$ 847	\$ 852	\$ -	\$ -	\$ 7,100
FICA Expense	\$ 3,070	\$ 3,422	\$ 3,409	\$ 3,304	\$ 2,945	\$ 3,292	\$ 3,143	\$ 2,983	\$ 3,070	\$ 3,304	\$ -	\$ -	\$ 31,942
Health Insurance	\$ 1,529	\$ 1,997	\$ 1,824	\$ 812	\$ 909	\$ 940	\$ 940	\$ 940	\$ 940	\$ 813	\$ -	\$ -	\$ 11,642
Workers Compensation	\$ 450	\$ 253	\$ 492	\$ 478	\$ 402	\$ 413	\$ 402	\$ 392	\$ 419	\$ 482	\$ -	\$ -	\$ 4,182
Unemployment	\$ 230	\$ 260	\$ 803	\$ 1,439	\$ 782	\$ 566	\$ 332	\$ 331	\$ 295	\$ 520	\$ -	\$ -	\$ 5,558

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

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Restaurant Expenditures Continued													
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ 827	\$ 820	\$ 668	\$ 651	\$ 911	\$ 786	\$ 876	\$ 945	\$ 1,056	\$ 1,094	\$ -	\$ -	\$ 8,634
Pest Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Merchant Fees	\$ 2,153	\$ 2,338	\$ 2,431	\$ 2,268	\$ 2,745	\$ 2,923	\$ 2,989	\$ 429	\$ 1,692	\$ 2,327	\$ -	\$ -	\$ 22,296
Equipment Lease	\$ 143	\$ 143	\$ 143	\$ 143	\$ 143	\$ 143	\$ 143	\$ 143	\$ 143	\$ 143	\$ -	\$ -	\$ 1,427
Kitchen Equipment/Supplies	\$ 1,580	\$ 1,454	\$ 1,333	\$ 1,403	\$ 746	\$ 881	\$ 1,501	\$ 909	\$ 1,036	\$ 1,025	\$ -	\$ -	\$ 11,866
Paper & Plastic Supplies	\$ 1,385	\$ 842	\$ 1,117	\$ 578	\$ 1,804	\$ 880	\$ 1,099	\$ 1,942	\$ 1,100	\$ 735	\$ -	\$ -	\$ 11,480
First Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32	\$ (52)	\$ -	\$ -	\$ -	\$ (20)
Operating Supplies	\$ 194	\$ -	\$ -	\$ -	\$ 526	\$ (390)	\$ 196	\$ 384	\$ 54	\$ 265	\$ -	\$ -	\$ 1,228
Delivery/Gas	\$ 476	\$ 320	\$ 451	\$ 400	\$ 358	\$ 380	\$ 440	\$ 347	\$ 354	\$ 699	\$ -	\$ -	\$ 4,226
Dues & License	\$ 569	\$ 871	\$ 871	\$ 1,024	\$ 1,027	\$ 1,027	\$ 2,011	\$ 1,508	\$ 1,608	\$ 2,353	\$ -	\$ -	\$ 12,868
Subtotal Restaurant Exp.	\$ 42,395	\$ 45,042	\$ 45,550	\$ 43,503	\$ 39,469	\$ 39,746	\$ 39,649	\$ 37,110	\$ 39,691	\$ 45,272	\$ -	\$ -	\$ 417,428
Cost of Goods Sold													
Food & Snack Cost	\$ 16,103	\$ 23,957	\$ 17,867	\$ 20,537	\$ 15,723	\$ 25,161	\$ 24,466	\$ 26,985	\$ 19,703	\$ 16,704	\$ -	\$ -	\$ 207,207
Beverage Cost	\$ 3,808	\$ 2,080	\$ 2,452	\$ 2,845	\$ 963	\$ 5,973	\$ 2,157	\$ 4,780	\$ 1,297	\$ 2,168	\$ -	\$ -	\$ 28,524
Beer Cost	\$ 7,345	\$ 6,215	\$ 7,523	\$ 5,025	\$ 8,431	\$ 6,672	\$ 8,317	\$ 6,779	\$ 9,566	\$ 5,994	\$ -	\$ -	\$ 71,868
Wine Cost	\$ 440	\$ 603	\$ 966	\$ 708	\$ 749	\$ 1,591	\$ 623	\$ 1,213	\$ 907	\$ 453	\$ -	\$ -	\$ 8,253
Liquor Cost	\$ 4,739	\$ 5,982	\$ 6,935	\$ 4,428	\$ 3,238	\$ 7,414	\$ 3,952	\$ 6,212	\$ 5,409	\$ 3,098	\$ -	\$ -	\$ 51,407
Subtotal Cost of Goods Sold	\$ 32,435	\$ 38,836	\$ 35,743	\$ 33,543	\$ 29,104	\$ 46,811	\$ 39,516	\$ 45,969	\$ 36,883	\$ 28,418	\$ -	\$ -	\$ 367,258
Total Restaurant Exp.	\$ 74,830	\$ 83,879	\$ 81,293	\$ 77,046	\$ 68,573	\$ 86,557	\$ 79,165	\$ 83,078	\$ 76,574	\$ 73,691	\$ -	\$ -	\$ 784,686
Total Expenditures	\$ 239,552	\$ 261,132	\$ 257,956	\$ 264,850	\$ 265,266	\$ 283,249	\$ 289,547	\$ 287,083	\$ 268,501	\$ 267,413	\$ -	\$ -	\$ 2,684,549
Excess (Def.) of Rev. over Exp.	\$ (26,665)	\$ 13,504	\$ 35,282	\$ 23,973	\$ 98,639	\$ 136,596	\$ 73,473	\$ 29,421	\$ 33,731	\$ 17,861	\$ -	\$ -	\$ 435,817
Other Financing Sources/Uses:													
Assess. - Recreation Debt Service	\$ 46,688	\$ 46,688	\$ 46,688	\$ 46,688	\$ 46,688	\$ 46,688	\$ 46,688	\$ 46,688	\$ 46,688	\$ 46,688	\$ -	\$ -	\$ 466,875
Interest Income	\$ 1,226	\$ 1,279	\$ 1,112	\$ 1,300	\$ 1,849	\$ 2,018	\$ 2,471	\$ 3,368	\$ 2,184	\$ 2,305	\$ -	\$ -	\$ 19,113
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)	\$ (4,438)	\$ -	\$ -	\$ (44,375)
Principal Expense	\$ (43,333)	\$ (43,333)	\$ (43,333)	\$ (43,333)	\$ (43,333)	\$ (43,333)	\$ (43,333)	\$ (43,333)	\$ (43,333)	\$ (43,333)	\$ -	\$ -	\$ (433,333)
Total Other Fin Sources/Uses	\$ 142	\$ 196	\$ 29	\$ 216	\$ 766	\$ (83,475)	\$ 1,388	\$ 2,285	\$ 1,101	\$ 1,222	\$ -	\$ -	\$ (76,130)

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
Net Change in Fund Balance	\$ (26,523)	\$ 13,700	\$ 35,311	\$ 24,190	\$ 99,405	\$ 53,121	\$ 74,861	\$ 31,706	\$ 34,832	\$ 19,083	\$ -	\$ -	\$ 359,687

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%	47.6%			
Beverage Cost	109.4%	60.0%	102.7%	90.5%	36.0%	197.5%	75.6%	162.0%	24.4%	34.3%			
Beer Cost	52.6%	37.0%	39.7%	29.6%	40.2%	26.2%	36.1%	29.9%	49.8%	33.7%			
Wine Cost	31.2%	32.4%	70.8%	53.5%	43.9%	76.6%	39.0%	78.8%	46.6%	23.8%			
Liquor Cost	33.8%	37.7%	42.0%	26.5%	19.8%	35.0%	19.1%	33.4%	34.5%	17.7%			

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

	Adopted Budget	Prorated Budget Thru 07/31/25	General Fund Allocation	Golf Course Allocation	Total Actual Thru 07/31/25
<u>Revenues</u>					
Interest	\$ 500	\$ 417	\$ 7,405	\$ 12,792	\$ 20,197
Total Revenues	\$ 500	\$ 417	\$ 7,405	\$ 12,792	\$ 20,197
<u>Expenditures:</u>					
Capital Outlay	\$ 80,000	\$ 66,667	\$ 42,740	\$ 263,405	\$ 306,145
Truck Maintenance	\$ 25,000	\$ 20,833	\$ -	\$ 35,000	\$ 35,000
Sign Project	\$ 20,000	\$ 16,667	\$ -	\$ -	\$ -
Vehicle Purchase	\$ 20,000	\$ 16,667	\$ -	\$ -	\$ -
Total Expenditures	\$ 145,000	\$ 120,833	\$ 42,740	\$ 298,405	\$ 341,145
Excess (Deficiency) of Revenues over Expenditures	\$ (144,500)		\$ (35,336)	\$ (285,613)	\$ (320,948)
<u>Other Financing Sources/(Uses)</u>					
Transfer In/(Out) - General Fund	\$ 31,777	\$ -	\$ 31,777	\$ -	\$ 31,777
Transfer In/(Out) - Golf Course	\$ 84,410	\$ -	\$ -	\$ 84,410	\$ 84,410
Total Other Financing Sources (Uses)	\$ 116,187	\$ -	\$ 31,777	\$ 84,410	\$ 116,187
Net Change in Fund Balance	\$ (28,313)		\$ (3,559)	\$ (201,203)	\$ (204,761)
Fund Balance - Beginning	\$ 1,660,412		\$ 580,243	\$ 1,002,380	\$ 1,582,623
Fund Balance - Ending	\$ 1,632,099		\$ 576,684	\$ 801,177	\$ 1,377,862

* 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 July 31, 2025

Check				
Date	Fund	Vendor	Detail	Amount
10/30/24	General	Viera East	Clean Up CPF Balance	\$ 150
10/30/24	General	Reserve Advisors, LLC	Reserve Study	\$ 4,875
11/30/24	General	Florida Coast Equipment	Utility Vehicle	\$ 18,120
01/21/25	General	Environmental Restoration Serv	Raccoon Court Fountain	\$ 19,596
Total General Fund				\$ 42,740
10/30/24	Golf Course	Landirr Inc.	Reno Green Side Bunkers	\$ 91,980
11/30/24	Golf Course	WW Sod & Equipment	Kawasaki Mower	\$ 12,410
11/30/24	Golf Course	Landirr	Renovation of Bunkers	\$ 118,260
12/05/24	Golf Course	Accurate Air Conditioning	Cooler/Freezer Installation Final Pr	\$ 13,247
03/31/25	Golf Course	Ruth Nichols	Truck	\$ 35,000
07/09/25	Golf Course	Architectonic Inc.	Deck & Simulator	\$ 3,750
07/11/25	Golf Course	Asphalt365	Maintenance Parking Area	\$ 4,993
07/11/25	Golf Course	Asphalt365	Woodside Parking Lot	\$ 18,765
Total Golf Course				\$ 298,405
Total				\$ 341,145

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

	Adopted	Prorated Budge	Actual	
	Budget	Thru 07/31/25	Thru 07/31/25	Variance
<u>Revenues:</u>				
Assessments - Tax Roll	\$ 655,615	\$ 655,615	\$ 660,285	\$ 4,670
Interest	\$ 500	\$ 417	\$ 18,365	\$ 17,948
Total Revenues	\$ 656,115	\$ 656,032	\$ 678,650	\$ 22,618
<u>Expenditures:</u>				
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	\$ -
Total Expenditures	\$ 661,315	\$ 661,315	\$ 661,315	\$ -
Excess (Deficiency) of Revenues over Expen	\$ (5,200)		\$ 17,335	
<u>Other Financing Sources/(Uses):</u>				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (5,200)		\$ 17,335	
Fund Balance - Beginning	\$ 132,287		\$ 357,224	
Fund Balance - Ending	\$ 127,087		\$ 374,558	

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

	Adopted	Prorated Budget	Actual	
	Budget	Thru 07/31/25	Thru 07/31/25	Variance
<u>Revenues</u>				
Interest	\$ -	\$ -	\$ 3,254	\$ 3,254
Total Revenues	\$ -	\$ -	\$ 3,254	\$ 3,254
<u>Expenditures:</u>				
Capital Outlay	\$ -	\$ -	\$ 7,501	\$ (7,501)
Total Expenditures	\$ -	\$ -	\$ 7,501	\$ (7,501)
Excess (Deficiency) of Revenues over Expen	\$ -		\$ (4,247)	
<u>Other Financing Sources/(Uses)</u>				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ -		\$ (4,247)	
Fund Balance - Beginning	\$ -		\$ 61,662	
Fund Balance - Ending	\$ -		\$ 57,415	