

***Viera East
Community Development District***

Agenda

September 25, 2025

AGENDA

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

September 18, 2025

Board of Supervisors
Viera East Community
Development District

Dear Board Members:

The Board of Supervisors of the Viera East Community Development District will meet **Thursday, September 25, 2025, at 6:30 p.m. at the Faith Viera Lutheran Church, 5550 Faith Drive, Viera, FL.**

1. Roll Call
2. Pledge of Allegiance
3. Public Comment Period
4. Approval of Minutes of the August 28, 2025, Board of Supervisors Meeting
5. New Business
 - A. Consideration of Fountain Easement Agreement
6. Old Business
 - A. Action Items List
7. Staff Reports
 - A. General Manager's Report
 - B. District Manager's Report
 - C. Lifestyle/ Marketing Report
 - D. Restaurant Report
8. Treasurer's Report
 - A. Approval of Check Register
 - B. Balance Sheet and Income Statements
9. Supervisor's Requests
10. Adjournment

MINUTES

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

The regular meeting of the Board of Supervisors of the Viera East Community Development District was held on **Thursday, August 28, 2025** at 6:30 p.m. at Faith Lutheran Church, 5550 Faith Drive, Viera, Florida.

Present and constituting a quorum were:

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

Also present were:

Jason Showe	District Manager
Jeremy LeBrun	GMS
Jim Moller	Golf Maintenance Superintendent
Michelle Webb	Lifestyle/Marketing Director

FIRST ORDER OF BUSINESS

Roll Call

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

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 we have is the public comment period. I'll let the record reflect that we only have members of the Board and staff present.

FOURTH ORDER OF BUSINESS

**Approval of Minutes of the July 31, 2025
Board of Supervisors Meeting**

Mr. Showe: We have approval of minutes of the July 31, 2025 Board of Supervisors meeting. Those minutes are in your agenda package. We can take any corrections or changes at this time.

Ms. Yelvington: There's one typo. We have FICO instead of FICA on Page 7.

Ms. DeVries: Maybe you could just do a search. I see one on Page 4. So, maybe just do a search and replace FICO with FICA.

Ms. Yelvington: I think that was the only one I saw. The rest all said FICA, but because FICO is actually something, I didn't think we wanted it to say FICO.

Mr. Dale: That is our credit score.

Ms. DeVries: Are there any other comments on the minutes? If not, does anyone want to make a motion to approve?

On MOTION by Mr. Macheras seconded by Ms. DeVries with all in favor the Minutes of the July 31, 2025 Board of Supervisors Meeting were approved as amended.

FIFTH ORDER OF BUSINESS

Public Hearing

A. Rules and Rates Hearing

- i. Consideration of Amendments to Attachment A to Chapter IV of the Rules of Procedure**
- ii. Consideration of Golf Course Rates for Fiscal Year 2026**

Mr. Showe: At this time, we will proceed to our public hearing for the rules and rates, as well as the budgets. We'll first take a motion to open the public hearings.

On MOTION by Mr. Macheras seconded by Ms. Yelvington with all in favor the public hearings for the rules and rates and the Fiscal Year 2026 budget were open.

Mr. Showe: The public hearing is open. The first item is consideration of amendments to Attachment A, which are the rules. I will note that we haven't made any changes to the rules, since you were last presented them. The major change this year, was just to allow golf gas carts of specific model types that Jim specked out. Other than that, we have no changes to the rules.

But we can certainly take any comments from the Board. Again, we'll let the record reflect, that no members of the public are here to provide any comments.

Mr. Macheras: So, Jim, remind me of the ease of ways to identify those carts. Do they have stickers or something on them? How do we know?

Mr. Moller: Usually, they will have a little tag. It will be like an electronic fuel injector (EFI) tag. That's basically what it is. The old, carbureted gas-powered engines are so much noisier. We just changed it to 2016 EFI's or newer.

Mr. Macheras: Okay.

Mr. Showe: All carts have to be approved by the golf course.

Mr. Moller: Yes. So, if any new cart comes in, we check the tires and things like that, make sure they're not too aggressive.

Ms. Yelvington: It says, "*golf cars*." Can we change that to "*carts*" in that paragraph? It says it a few times.

Mr. Macheras: Which paragraph?

Ms. Yelvington: The paragraph for personal golf carts. It starts with golf carts, but then it goes to golf cars in bold.

Ms. DeVries: We can make a motion with the correction.

Ms. Yelvington MOVED to adopt the Amendments to Attachment A to Chapter IV of the Rules of Procedure as amended and Mr. Dale seconded the motion.

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

On VOICE VOTE with all in favor the Amendments to Attachment A to Chapter IV of the Rules of Procedure as amended were adopted.

Mr. Showe: With that, then the next item is consideration of the golf course rates. We'll let Jim quickly go through the rates with you. They haven't changed since the last time you saw them.

Mr. Moller: Yeah, it is pretty much just a straightforward 7% increase across the board. I know year to date; our overall costs have gone up. Well, our golf operations maintenance costs

have gone up 7.5%. Our total expense has gone up 5.6%. So, I figured 7% is a good increase to keep up with.

Mr. Dale: Middle of the road.

Mr. Moller: Yeah.

Mr. Dale: I still feel like we're playing catch up from the early Covid years to an extent.

Mr. Moller: True. But I don't want to get too aggressive with increases, just because I know there is a certain market for golf in Brevard County and I really don't want to pass that threshold and out price ourselves in the market.

Mr. Dale: I agree.

Ms. DeVries: Okay. Are there any other comments, questions or concerns about the rates?

Mr. Macheras: The junior golf fee. Is that a certain age?

Mr. Moller: Yeah, junior golf is 16 years and under.

Ms. DeVries: Does it say that?

Mr. Moller: I don't believe so. Actually, it's high school age and younger. So, if they're a senior in high school, they're still considered a junior golfer.

Ms. DeVries: Okay. I don't know if we should add a note about that. What's considered a junior?

Mr. Moller: Actually, I don't believe we even have a junior rate listed.

Mr. Macheras: Yeah, no, that's what I'm looking for. I don't see where it's listed.

Ms. DeVries: Okay. I thought you were reading it somewhere, Bill.

Mr. Macheras: It's on the first page. But as far as when you get into the actual rates...

Ms. Yelvington: In the range of rates, it's there. It says there is a junior golf fee.

Mr. Macheras: It's on the first attachment.

Mr. Showe: Yeah. That's the range. So, that just gives Jim flexibility to add any prices in that range.

Ms. DeVries: Okay.

Mr. Macheras: But when you look at the actual golf rates, I don't see it.

Ms. DeVries: Then I guess we don't need a note.

Mr. Macheras: Okay. Oh, I see. Those are just some categories you could choose from if you wanted to. Gotcha, gotcha. Okay, that's fine.

Mr. Showe: Yeah. By law, just for your information, CDDs have to advertise a range of rates. So, we typically start really low and then take higher than he's got for that category. That way he's got full flexibility throughout the year, anywhere in that range.

Mr. Macheras: That makes sense.

Ms. DeVries: Are there any other questions or comments or concerns.

Mr. Macheras: It starts on October 1st?

Mr. Moller: October 1st.

Mr. Macheras: Okay.

Ms. DeVries: Anyone want to make a motion?

Mr. Dale: I think it's very fair.

Ms. DeVries: I do too.

Mr. Moller: Actually, it starts on October 15th, because our Summer season will go to October 14th.

Mr. Macheras: Okay.

Mr. Moller: It's on the golf rate sheet.

Ms. DeVries: It's October 16th.

Ms. Yelvington: Yeah, October 16th.

Mr. Moller: Sorry, it was in between farm and classes.

Ms. DeVries: Got it.

Mr. Moller: The only other change is we rolled back our peak season. This current fiscal year that we're in, our peak season started on January 1st. We just rolled it back to December 1st. There are a lot of holidays in there. You're usually running a holiday rate, if the holiday falls on a weekday. During the holiday season, we saw a lot of tourism. We try to capture that.

Ms. DeVries: That's good.

Mr. Dale: I do just want to make a comment, because I've seen comments in the past and I've had this discussion with many people over the past several months. People comment about, *"Well, you know, you used to have six figures for season passes on an annual basis and why did you do away with that?"* The short answer and the best explanation that I've heard, is we didn't do away with it. What we did, is we transitioned it to a daily fee basis, which is what has enabled us to have many thousands less rounds played and make more money. Because we had many people golfing. Jim managed to find the Round Revenue Report from 2021 that Tim put together

and he has a list of all the season pass holders and the Top 10. There are a lot of names, I won't go into them, but number one was golfing for effectively \$12.50 per round. The next several were golfing for \$13 per round. That is why we never could make money.

Ms. Yelvington: They were taking the best times.

Mr. Dale: Taking the best times. They were taking the 7:00 a.m. tee times.

Ms. Yelvington: We were losing the higher paying client.

Mr. Dale: That is precisely the main reason. That coupled with the employee golf, taking the peak tee times, that's probably at least half of why we weren't able to make money.

Mr. Macheras: I didn't know this until I got on Board, but one thing I think Jason and Jim too alluded to, that I wasn't aware of, a lot of clubs or a lot of golf courses do that to get that influx of money upfront, to start pushing them through the year as far as expenses.

Mr. Dale: Right.

Mr. Macheras: For the past four years plus, we've been running at a profit where you know what, we don't need to give away the farm anymore. We're making a profit. We can make it as we go.

Mr. Dale: Right.

Mr. Macheras: I think the other thing too; we've all had discussions with people and I have too and I appreciate people bringing up those questions. But on one hand I hear, we want to do what's best for the whole community, but on the other hand I hear that you're just talking about a small few. We represent over 4,000 homes and I think from a money management standpoint and still being fair, because I even questioned Jim, "*Why is it cheaper on the weekends now?*" That was one thing that we did, the CDD rate.

Mr. Dale: Right.

Mr. Macheras: So again, as a whole, it's a more efficient fiscal decision and now we're incorporating, because of how it's ran. We don't need that easy money given away, because you all are doing a lot better job.

Ms. DeVries: We all are doing a better job.

Mr. Macheras: That's something that I learned.

Ms. DeVries: Well also just historically and Jason can correct me if I'm wrong, but my understanding is that the season passes started, because we needed to make a bond payment and we didn't have the money.

Mr. Showe: That is absolutely correct. We had a November 1st bond payment. We initially had all of the season passes required to start October 1st, so that we had an influx of cash with which to make that bond payment. When we restructured the bonds, that was the first thing we did. We made sure that we had had enough reserves in there, so that you're always paying ahead on the debt, instead of having to rely on that influx of cash.

Ms. DeVries: Right.

Mr. Dale: Right. Then the irony of all of this, is we spend a lot of time talking about the season passes, but we really only have 29 season pass holders now.

Mr. Moller: Right.

Mr. Dale: I've had discussions with Jim and kind of where I'm leaning towards, as we get into next year's debate about the same topic, I'm willing to go along with whatever Jim and Dave strongly recommend. But I think we're at the point, almost where I think Jim and Dave are leaning towards wanting to do away with season passes. That's something we'll address when the time comes, but it's not anywhere near as important as it used to be, because of the bond payment issue.

Mr. Macheras: Right.

Ms. DeVries: Right.

Mr. Macheras: That makes sense.

Ms. DeVries: In my opinion, I mean, that just wasn't great financial management, to be in that position where you had to sell these cheap season passes in order to pay the bond. For the record, we are no longer in that position. We have reserves.

Mr. Showe: You also have cashflow.

Ms. DeVries: We have cashflow. Right.

Mr. Showe: That are set up in the bonds already, so that you're paying that November payment through the assessment process and there are no cashflow issues.

Mr. Dale: Exactly.

Mr. Moller: Going off of what Bill said. I've seen a lot of golf courses run on a calendar year and they make all their money in December, January, February, March and April and then they're doing all of the golf course improvements over the Summer, which costs a lot. So, by the time they get to August or September, they're starting to run out of money.

Mr. Dale: Things are a little lean.

Mr. Moller: And how are we going to get through October, November and December. So, that's when they take a daily fee and change the title of the golf course to semi-private and they sell memberships.

Ms. DeVries: Right, which was what we were kind of doing, because we hit that November bond payment and we'd come out of the low season.

Mr. Macheras: Yeah. I get it.

Ms. DeVries: But that is no longer the case.

Mr. Macheras: Right. Again, as a resident, that's what we hope for. Even if it might affect me as an individual a little bit, in the big picture, that's where we want to be as a community and that's what we have to look at.

Ms. DeVries: Okay. Is there any more discussion on the rates? Are there any comments or questions? Are we ready to make a motion?

Mr. Showe: I'll just again reflect for the record; no members of the public are here to provide comments under public comment.

On MOTION by Mr. Dale seconded by Mr. Macheras with all in favor the Golf Course Rates for Fiscal Year 2026 as presented were adopted.

B. Budget Hearing

i. Consideration of Resolution 2025-03 Adopting the Fiscal Year 2026 Budget and Relating to the Annual Appropriations

Mr. Showe: The next public hearing is Resolution 2025-03, which would be adopting the Fiscal Year 2026 budget. We've attached the Proposed Budget. There were some changes from your Proposed Budget that I think we went over last time. We have included the increase that's proposed later for the Aquatic Management Program. There was no increase proposed in the environmental services account. So, that's good there. All of those have been reflected in here. Without going through line item by line item, I think it represents what the Board was looking for, for the budget. So, we can take any questions or comments from the Board at this time.

Mr. Dale: Jason, would you also just for the minutes, in case there aren't a lot of comments, state how long we have been talking about this?

Mr. Showe: We started going through the budget in June. So, we've been working with this for several months at this point. The Board actually in April, approved a Proposed Budget.

So obviously, we've been kind of looking at this since then. It will be just a couple more months until we will be starting on the Fiscal Year 2027 budget.

Mr. Dale: Right. So, there's already been a lot of talk about this.

Ms. DeVries: There has been already a lot of talk and analysis and comments and revisions.

Mr. Showe: We'll let the record reflect again; there is no assessment increase proposed through this budget. So, the residents shall see the same assessment as last year on all of their Tax Bills.

Ms. Yelvington: I have two questions about this. One, can you look into whether or not we are exempt from federal unemployment tax?

Mr. Showe: I've got it on my list.

Ms. Yelvington: Okay, perfect. The cart that goes around when the golfers are needing snacks.

Mr. Dale: The beverage cart.

Ms. Yelvington: Beverage cart, thank you. Is it gas or electric?

Mr. Moller: Electric.

Ms. Yelvington: Okay. That's all I wanted to ask. Thanks.

Ms. DeVries: Are there any other questions or comments on the budget?

Mr. Showe: Again, we'll let the record reflect, there are no members of the public to provide comments, so we'll return it to the Board for any other consideration or a motion.

Mr. Dale: The last thing that I would just point out, just for the minutes, since 2021, the budget or the CDD payments are down 26%. This is probably one of the few municipalities.

Ms. DeVries: Meaning the property taxes are down 26%.

Mr. Dale: The property taxes for the CDD.

Mr. Showe: It's definitely one of the exceptions of all of my Districts where the assessments are actually going down.

Mr. Dale: They have never increased.

Mr. Showe: I will note, this would be the last year of the payment on the Series 2022 Recreation Fund. Those assessments should actually continue to decrease for the next budget cycle.

Mr. Dale: Right. One other thing I will point out, because I've heard this comment, *"Well, the only reason why you were able to do that, is because a bond dropped off."* That is a true statement. The problem I have with it, is many other Districts, when they are not fiscally solvent or responsible, just will maintain the previous bond or the previous tax rate and not allow it to lower. That is what we did. We did lower the tax rate. We could have kept it at \$690, but we didn't do that, because we're running things the right way.

Ms. DeVries: Right. So, now it's \$505.

Mr. Dale: Correct.

Mr. Macheras: It was over \$700 at one point.

Ms. DeVries: No, it was \$696 and now it's \$505.

Mr. Dale: All you have to do, is go on the Tax Collector website and look at your 2024 statement and then compare it to your statement now.

Ms. DeVries: For the record, we have lowered the taxes.

Mr. Dale: Yes.

Ms. DeVries: We have better managed the finances and lowered the taxes.

Mr. Dale: Yes.

Ms. DeVries: Are there any other comments, questions or concerns about the budget?

Mr. Macheras: No.

Ms. DeVries: Alright. Does anyone want to make a motion to approve?

On MOTION by Ms. Yelvington seconded by Mr. Dale with all in favor Resolution 2025-03 Adopting the Fiscal Year 2026 Budget and Relating to the Annual Appropriations was adopted.

ii. Consideration of Resolution 2025-04 Imposing Fiscal Year 2026 Special Assessments and Certifying an Assessment Roll

Mr. Showe: The second part of our budget process is Resolution 2025-04. This is the resolution that actually imposes the special assessments on each of the properties within the District. We will point out, that attached to this resolution, will be Exhibit A, which is the budget that you just adopted, in its adopted form. Then there is a very large Excel spreadsheet that's attached to that, which lists all of the 7,000 properties in the District, as well as the relevant assessments that are attached to that. That's what we actually transmit to the Tax Collector and

that's how those assessments actually get placed on the Property Tax Bill. All it does is line up with the Proposed Budget that you just approved. So again, we can take any questions or comments from the Board or we would look for a motion to approve.

Mr. Macheras: I'm sure we all understand it. So, when I see special assessments, I'm thinking of my HOA and something happened, but that's not...

Mr. Showe: No. For purposes of any residents that are listening, this will appear in your non-ad valorem section.

Mr. Macheras: Right.

Mr. Showe: So, your ad valorem section of your taxes are things that are based on the value of your property. The non-ad valorem section are things that are not based on the value of your property. It's based on the services that you receive from that entity. So that's the difference with the CDD assessment.

Ms. DeVries: For the record, I want to go over what those services are that, that \$505 pays for. You all can chime in if I miss one. It is for over 80 lakes and ponds and management of that. Of course, there's Woodside Park, which is the nature playground, the dog park, the nature trails, the fire lines and then of course there's the golf course, pro shop and restaurant. But your taxes do not fund that. That is funded by the revenue from those entities. Is there anything that I'm missing?

Mr. Dale: Hundreds of acres of preserve land.

Ms. DeVries: Yes. Right.

Mr. Moller: And wetlands.

Ms. DeVries: Wetlands, yes.

Mr. Dale: That is a big responsibility. That's also where I know there's misinformation out there, but that is where a good chunk of the marketing and advertising budget goes. It goes towards the golf course, it goes towards the wetlands, it goes towards the park and the Farmers Market and the trails and all of these kinds of things. So, it just doesn't go to one entity. I know it gets portrayed a different way sometimes.

Ms. DeVries: But the \$505 is funding the infrastructure of the community.

Mr. Dale: Correct. The \$505 funds the infrastructure.

Ms. DeVries: Right.

Mr. Showe: As well as the associated debt service payments, but again, once they amortize, those are no longer going to be applicable.

Mr. Dale: Yep.

Ms. DeVries: Are there any other comments or questions or concerns on that?

Mr. Dale: Just to point out again on that the preserve and wetland area, we've got some big equipment that is six figure type equipment, that we need to maintain. So, it's not a small, small issue. I'm sorry, I thought we were done. The other thing that I did just want to point out, because it came up a couple months ago about the controlled burns and how we don't do controlled burns anymore. The reason we don't do the controlled burns any more, is because we had many, many years where the wind conditions weren't exactly right and then we were getting all of this vegetative growth in the preserve lands. We needed this big heavy equipment, so we could go in and mulch and clear this brush that was growing at an excessively quick rate. So, now we don't do the controlled burns any more, because we have this big, heavy equipment.

Ms. DeVries: Well and also it's much less dangerous to clear the fire lines with the big, heavy equipment and much more cost effective.

Mr. Dale: Exactly.

Ms. DeVries: Than it is to do a controlled burn, which there's an inherent risk in that.

Mr. Dale: Yes.

Ms. DeVries: Along with not just the fire risk, but also the smoke and the breathing issues and all of that. So, we don't do any of that anymore. We clear the fire lines with the heavy equipment.

Mr. Dale: Yes. It was a budget saver, because we had \$20,000 a year set aside for controlled burns. We didn't use it, but if we were using it, that was supposed to be a \$20,000 a year expense. Well, why not get the big, heavy equipment? It wound up saving the District money.

Ms. DeVries: That's all good, as a reminder of what this money goes for.

Mr. Dale: Right.

Ms. DeVries: Are there any other comments or questions or concerns on the budget or on this resolution to approve the \$505 for residents. For commercial, its four times that, right?

Mr. Showe: Not exactly.

Mr. Dale: Not exactly, but roughly.

Ms. DeVries: Roughly.

Mr. Showe: The General Fund, it's like nine times. On recreation side, it's four times. So, it's a little different calculation.

Ms. DeVries: Okay.

Mr. Showe: But it's all calculated.

Mr. Dale: It's safe to say it's a lot more expensive for the commercial property.

Ms. DeVries: Yes, it is. We're keeping everybody's ad valorem tax the same as last year. There is no increase.

Mr. Dale: Correct.

Ms. DeVries: Even though there's been inflation? There is no increase.

Mr. Showe: Correct.

Ms. DeVries: Alright. Anything else?

Mr. Showe: We would look for a motion to approve.

On MOTION by Ms. Yelvington seconded by Mr. Macheras with all in favor Resolution 2025-04 Imposing Fiscal Year 2026 Special Assessments and Certifying an Assessment Roll was adopted.

Mr. Showe: Then we would look for a motion to close the public hearings.

On MOTION by Ms. Yelvington seconded by Mr. Macheras with all in favor the public hearings for the rules and rates and the Fiscal Year 2026 budget were closed.

SIXTH ORDER OF BUSINESS

New Business

A. Consideration of 2025/2026 Aquatic Management Services Renewal

B. Consideration of 2025/2026 Habitat Management Services Renewal

Mr. Showe: We'll go on to new business, then. Just to get these contracts updated, we provided you updated contracts for both your aquatic management, as well as your environmental. ECOR does have an increase, mostly due to chemicals. I will tell you, we're seeing that at every pool provider that we have, as well as every lake provider. Anything that's based on chemical costs, is increasing. But that's already been factored into your budget. Then there is no increase on the Kevin Erwin side. We'll note, Mr. Kevin Erwin is a consultant.

Although we allocate at full cost, he's similar to the engineer. We just pay him when we use him. But it is nice to have somebody who has that expertise with all of the permits and the environmental issues when we need it, such as when things come up, like the Golf District Association who wants to build a well and all of those items. So, that's where his expertise comes in, if it's needed. So, if the Board is amenable, you can actually just make a motion to approve both of those agreements, unless you want to take them individually.

Ms. DeVries: What are the two agreements?

Mr. Showe: There's one for ECOR and then there's one for Kevin Erwin Consulting.

Mr. Dale MOVED to approve the 2025/2026 Aquatic Management Services Renewal with ECOR for the period October 1, 2025 through September 30, 2026 and the Habitat Management Services Renewal with Kevin Erwin Consulting and Mr. Macheras seconded the motion.

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

On VOICE VOTE with all in favor the 2025/2026 Aquatic Management Services Renewal ECOR for the period October 1, 2025 through September 30, 2026 and the Habitat Management Services Renewal with Kevin Erwin Consulting were approved.

C. Approval of Revised Memorial Bench and Tree Program Policy

Mr. Showe: Beyond that, we've provided you with the updated policy for the Memorial Bench and Tree program. I will let the Board know, we did remove the stone, as we discussed at the workshop. This is just a policy. I'll note that, although we wanted to update it to include the updated costs, you can change this at any time at a Board meeting. So, certainly if something comes up, Jim or I will let you know.

Mr. Dale: Especially as costs increase.

Mr. Showe: So, again, it's really up to the Board, but we look to entertain a motion to approve that program or that policy.

Mr. Macheras: Quick question. Is that posted anywhere?

Mr. Showe: Yeah, we'll place it on our website.

Mr. Moller: It's on the website now.

Mr. Showe: Or replace it once its approved.

Mr. Macheras: People are curious. They will see something. I had a question on another group that I participate in. They have to be CDD residents, I'm assuming, to do these markers.

Mr. Dale: No.

Mr. Showe: It has to be open to the public, similar to all of our CDD facilities, but certainly the policy provides Jim the full discretion to approve or not approve it, subject to the request.

Mr. Macheras: That's all I had.

On MOTION by Mr. Macheras seconded by Mr. Dale with all in favor the revised Memorial Bench and Tree Program Policy was approved.

D. Presentation of Series 2020 Arbitrage Rebate Report

Mr. Showe: The last item is we have a presentation of your Arbitrage Rebate Report. Typically, the District has no rebate liability, but in your particular case, this is the first one in my 18 years with GMS that you actually have a rebate liability. The reason for that, is your bonds are actually at 2%. So, if you earn more interest than you're paying in the bonds, because they are tax exempt bonds, it triggers a rebate. So, we did have to remit \$6,000.

Ms. DeVries: I'm kind of curious. How much interest did we earn?

Mr. Showe: 3.75% and your bonds are at 2%.

Ms. DeVries: Is this the difference?

Mr. Showe: Yes.

Ms. DeVries: It is.

Mr. Showe: It's a calculation. It's 90% of the difference. So, they run a whole calculation and tell you in this report what it is.

Ms. DeVries: So basically, we can only earn enough to pay the interest on the bonds, but we can't earn more than the interest rate on the bonds.

Mr. Showe: Because they're tax-exempt bonds, the IRS doesn't want you holding money and earning more interest than you're allowed to pay, essentially.

Ms. DeVries: Okay, got it.

Mr. Showe: I'll tell you. You guys are in a fortunate position, because in 18 years, I've never had one, because typically the bonds are issued at much higher rates than that. You guys got in a really good window when those bonds were issued.

Ms. DeVries: We did.

Mr. Showe: The percentage does go up throughout the life of the bond. So, as we get further in, you'll probably have less and less.

Mr. Dale: Yeah, we managed to get that great rate, because there was a lawsuit and it wound up saving the District many hundreds of thousands of dollars, because we got the lower rate.

Mr. Showe: It was also in the middle of COVID and banks were dying to lend out money. This is just the offsetting result of that. So again, there's no action for the Board. We just want to present that.

Ms. DeVries: We'll take it, I guess.

Mr. Dale: It was mainly because of the amount that we had sitting in cash, the remaining \$60,000 or whatever it was.

Mr. Showe: Yeah.

Ms. DeVries: Thank you for explaining it.

Mr. Showe: Well, it's also on the assessment. So, as you collect assessments, when you're waiting for those payments, as those assessments come in, you're earning interest on the assessment collections.

Mr. Dale: Gotcha.

Ms. Yelvington: So, we're making too much money.

Ms. DeVries: Yeah, we're making too much money.

Mr. Dale: It's a profit thing.

Ms. DeVries: We'll take it. Thank you for explaining it, Jason.

Mr. Showe: I had to reach out and ask what's going on, because again, in 18 years, I've never had one where we've had to pay.

Mr. Dale: That's pretty funny.

Ms. DeVries: It is. I will call it a testament to our good financial management.

Ms. Yelvington: That's right.

Ms. DeVries: Yeah.

SEVENTH ORDER OF BUSINESS

Old Business

A. Action Items List

Mr. Showe: We can go over the Action Items List quickly. On the park improvements, I don't know where we are on the sign. Are we still waiting for Brevard County?

Mr. Dale: Yes. I did get a text from our County Commissioner and he said, *"I asked today about that and we'll let you know what the plan is soon."*

Mr. Showe: Okay.

Ms. Yelvington: When was their meeting going to be again?

Mr. Dale: It was on Tuesday, which is why I got in touch with them.

Ms. Yelvington: Okay.

Mr. Moller: Other than that, I have everything. We're just waiting.

Mr. Showe: Yup. I know we've got I think the beginning of September for the paving project.

Mr. Moller: That already started; however, they got rained out, so we're pushing everything back a week. They split the golf operations for the golf maintenance into two sections. The first section, it started raining and washed away most of the...

Mr. Showe: The mill.

Mr. Moller: No, this was just the reseal.

Mr. Showe: Oh, okay.

Mr. Moller: And maintenance. So, they're coming back next week to do redo that area and then we're pushing that back. Woodside Park is the fourth and the fifth. So, we made signs. We're going to start hanging those next week, on Monday, just to let people know that the parking lot will be unusable for Thursday and Friday.

Mr. Showe: Then just an update on the Hammock Trace fountain. They did agree to the tentative terms that you guys have laid out as a Board. So, we've communicated with them. We expect to have something back from our counsel by next week and should be able to present that to you at the workshop. As long as you're okay moving forward, we can coordinate with that. But they did agree to all of the terms that the Board discussed. So those should all be laid out in that agreement and we'll keep that moving. That's all that I have for action items.

EIGHTH ORDER OF BUSINESS

Staff Reports

A. General Manager's Report

Mr. Showe: I'll turn it over to Jim for the General Manager's Report.

Moller: I'll start with CDD maintenance. We're kind of working on Woodside Park a little bit. Pete redid the little water spigot area over there at the dog park, as we're having issues with hoses being left on and water running overnight. So, we installed the ones you see at the beach at the showers. They're just like the little spring-loaded handles where you turn it on and as you let go, it shuts off. So, we put that there. We also added a second spigot; to try to give them a little area so they can rinse the dog's feet off and then fill their water bowls too. So, that's been upgraded.

Mr. Dale: I do want to touch on that, because I had the chance to talk to Pete, as we do need to be able to hook a hose so people can wash their dogs off.

Mr. Moller: Okay.

Mr. Dale: So, I get that we don't want them filling up nasty swimming pools there and leaving them, but the main reason why we had that pad there and everything, was so that people can rinse their dogs.

Mr. Moller: Hopefully not with those spring-loaded levers, the water won't be left on.

Mr. Dale: Well that I love, the thing that he said though, he had put some sort of coupling on it or whatever, so they couldn't put a hose. So, I just want to reinforce that they do need to have a hose to be able to wash their dogs off.

Mr. Moller: Alright. I was planning on just doing a little shower head, like they have at the beach, that little one where you just wash your feet off.

Mr. Dale: Which is fine, as long as there's something that can get enough water and even for big dogs, like the 25 pounders.

Mr. Moller: A 4-foot hose might be sufficient.

Mr. Dale: That might be sufficient. Just something that they're not able to fill up the swimming pool, but they're able to clean their dog.

Mr. Moller: Okay. They went ahead and freshened up all of the mulch in the kids playground, swing sets, things like that. We are still in the process of replacing all of the rotted wood in the dog park tunnels. Overall, Tom has been doing a great job filling in for Ed while Ed's been out. We did hire a new full time maintenance person. He is strong.

Mr. Dale: I saw him today. The dude's a tank.

Mr. Moller: He's a great guy and has a great personality. I think he's going to do very well in that. He's actually a CDD resident. So, it should work out well.

Mr. Dale: We're very happy to have him.

Mr. Moller: We talked about the paving projects. Brevard Electric finished the electrical outlets at the fence. So, if anyone at the Farmers Market needs power out that far or when we have the Fall Festival, we'll have two outlets out there for power needs.

Mr. Dale: The comments from the *Viera Voice* for the upcoming Scarecrow Stroll were, "*Thank you very much.*"

Mr. Moller: Good. Regarding golf course maintenance, we did the golf course aerification at the beginning of September. We used the air induction machine on the green, so there was real no major disruption to the putting surface. We did other things. We double verticut, we top dressed, we fertilized, things like that. We finished aerifying the fairways and aerified the tees. So, the guys got a lot of stuff down there taken care of. Unfortunately, the cart path raising project on 17, had to be postponed until September, due to some scheduling conflicts with the contractor. They got caught with rain. The job that they were supposed to finish, got pushed behind. They told me that they have one more aerification and have to get it done. So, the raising of the cart path on 17 got rescheduled. That's pretty much it. Regarding the financials, obviously everybody saw July. It actually was a little bit of a nice surprise for me with golf, just because normally July is the beginning of our monthly losses. We actually had a really good figure. We generated \$9,990 in golf. Food and Beverage had a great July as well, as they netted \$7,871. So, between the two entities, we, we had a net profit of \$17,861 for July. However, unfortunately, Mother Nature is throwing us a major curveball with August. As of last night, we received a little over 13 inches of rain since August 1st. We've had six days affected by weather, three days where we only had nine holes open and two days where the golf course was totally closed. So, our round revenue is pretty far behind. We're sitting at \$103,000, where last year we were sitting at \$115,000. So, we're about \$12,000 behind last year. Last August was a loss. So, I'm anticipating a pretty big hit in August. Food and beverage were affected by the weather with the golf course, but they're still holding dollar for dollar with last year. Last year, we were at \$61,000 and this year we're at \$61,000. Last year, Food and beverage finished at \$73,000 and I think as long as we're in that \$70,000 plus range for food and beverage, we should see a profit.

Mr. Dale: Actually, we more than doubled our year to date in the black in July.

Mr. Moller: Oh God, yeah, because July is usually a \$20,000 loss on average and we made \$10,000. We actually made \$17,000 combined.

Mr. Dale: Right.

Mr. Moller: I put together some percentages for one of our Board Members. So, as of July 31st, this year compared to last year, golf revenues are up 9.5%. Food and beverage revenues are up 12.8%. Total revenues are up 10.4%. For expenses, golf operations and maintenance expenses are up 7.5%. Food and beverage expenses are up 1.3%. Total expenses are up 5.6%. Our total expenses are up 5.6% and our revenue is up 10.4%. So, we're doubled our revenues versus our expenses. Total net profit this year versus last year, we're sitting at \$435,817 as of July 31st. Last July 31st, we were sitting \$285,156, which is \$150,000 more. So, our total net profits are up 52.8% over last year.

Ms. Yelvington: Nice.

Ms. DeVries: Kudos to the whole team.

Mr. Moller: Yes.

Ms. DeVries: Thank you.

Mr. Macheras: So, the restaurant expenses are only up 1%.

Mr. Moller: 1.3%.

Mr. Macheras: What was their revenue up by?

Mr. Moller: 10.4%.

Mr. Macheras: That's amazing. That's just outstanding. Geesh, I'd still be in retail if I had those numbers.

Mr. Dale: It was amazing. I saw a silly comment this week and it was to the effect of the reason why the golf course and the District wasn't able to make money, for the seven years prior, from 2014 to 2021. It was because they invested all of the money back into the golf course. The reason why, that's so silly, is if that is what had been happening for 25 years, we wouldn't have had a need for a bond.

Ms. DeVries: Exactly.

Mr. Dale: So, the fact that we are building up these wonderful reserves with your wonderful numbers and with any luck, in another four to five years, that Reserve Study that we did, may be fully funded.

Mr. Moller: That goes back to some of the original conversations, Bill was talking about, with the memberships and trying to make it through the end of the year. That's the thing. We're having a bad August because of Mother Nature. We're golf and it's an outdoor sport. We are dependent on Mother Nature. So, if we have a good weather month, we have a great month. If we have a bad weather month, we have a bad month. But we have reserves to fall back on.

Mr. Dale: Right. Things average out over time.

Mr. Moller: Yeah. I looked, but I can't find big umbrellas on Amazon to cover the golf course, so I'm just going to have to keep being frugal with our expenditures.

Mr. Dale: We had a former Board Member that used to think that we'd be able to do something silly like that.

Mr. Moller: So. David and I looked at the numbers, trying to figure out, since we had a bad August, how we can make for a better September. Do we reduce rates? Do we give discounts? When we have a positive weather day Monday through Thursday, basically, we're averaging 175 rounds per day and are averaging 200 rounds plus on weekends. So, for us to discount rates, I don't think we're going to get enough extra volume to offset any discounts we're going to give.

Mr. Dale: It's the whole law of diminishing returns.

Mr. Moller: Yeah. But, we do have a huge tournament coming up on September 5th, so hopefully Mother Nature cooperates and lets us have that, as that should be a big revenue stream for both operations.

Mr. Dale: That's on a Friday?

Mr. Moller: It's on Friday, yeah. We have two beverage carts. We have a bar set up on Hole 10. We have a Bloody Mary bar at the beginning, as the golfers are checking in. We have a pulled pork buffet for 136 players.

Mr. Dale: I'm trying to recall, we don't have a band or anything set up for that one.

Mr. Moller: No, that's the one in November.

Mr. Dale: Right. So, this one's effectively going to be over somewhere around \$4,000 or \$5,000.

Mr. Moller: Probably about \$2,000 or \$3,000. Actually, probably about \$3,000 or \$4,000.

Mr. Dale: Okay.

Mr. Moller: Yeah. This is for the Junior Achievement of the Space Coast, which is a good organization. A couple things with Dave, the registration for the PGA Junior League started today. That little league will run from October through December. This year we are hosting the US Kids Tour Championship on December 7th.

Ms. DeVries: That's the entire US.

Mr. Moller: US Kids Golf Tour.

Ms. DeVries: Is that like the entire nation?

Mr. Moller: Yeah, we'll have kids from all over.

Ms. DeVries: That's awesome. Wow.

Mr. Macheras: In December?

Mr. Moller: December 7th.

Mr. Dale: Other than Pearl Harbor Day, what day of the week is that?

Mr. Moller: It's a Sunday.

Mr. Dale: We're going all out for that, because that is going to have some media exposure, I would assume.

Mr. Moller: Yeah.

Mr. Macheras: I'm just curious, how many young ones do we have? Is it like 80 or 72.

Mr. Moller: I don't know.

Mr. Macheras: The only reason I say that it just dawned on me, you read about the hotels and all of that stuff. I just wonder, is there any portal for this big event coming up, like when the USSSA has something. I'm just curious, because like you say, most of those kids would probably not be from Florida.

Mr. Moller: Yeah.

Mr. Macheras: I don't know when other big events happen, how do the hotel people know?

Mr. Dale: Right.

Mr. Macheras: Or the restaurant people. I don't know.

Mr. Dale: Right. Well and beyond that, also, can we put together some kind of press statement or do they put together a press statement?

Mr. Moller: I'll get with Dave on that.

Mr. Dale: I would like a press statement, because I would like to give that to *Florida Today* and *Viera Voice* and our marketer.

Ms. Webb: Well, that's the biggest thing. They have it on their calendar. But Lacey and I just started sharing calendars, so I can see what they do and unless someone tells me, I don't know.

Mr. Dale: This is a big event.

Mr. Moller: I don't think this was on the calendar yet. I think this one just happened.

Ms. Webb: Yeah. Unless you guys send me something or tell me to create something and I don't know if it's a private thing, I don't know.

Mr. Dale: Yeah. This needs some exposure.

Ms. DeVries: Yeah, it does.

Mr. Dale: Not only that, but this is also something that I'm going to share with our County Commission. This is kind of a big deal.

Mr. Macheras: I think it's great.

Mr. Moller: Let's see, the last thing was the employee investment. Best Eggs got back to me. They do offer the 457B Plan. The fees were pretty much just the same. It's a \$1,500 implementation fee, which we would cover.

Mr. Dale: How much again?

Mr. Moller: \$1,500, to get the plan started.

Mr. Dale: Okay.

Mr. Moller: I do want to ask more questions about a monthly fixed fee, as it says that \$300 is paid for by the plan sponsor or deducted from plan assets. There is a quarterly participation fee and then a monthly asset base fee, which is like .0625.

Mr. Dale: Okay.

Mr. Moller: Basically, the fees are like 1.1%.

Ms. Yelvington: That's pretty normal.

Mr. Dale: I can't recall if it is mutual fund based or ETF based.

Mr. Moller: That's the part I don't know.

Mr. Dale: We'll talk later.

Mr. Moller: The only other thing is on their plan design; there are three options. There was a 2% non-elective, 3% match or 4% match. I'm thinking six to 10 employees will probably

take advantage of the 3% match, which would be more cost effective for us, instead of just 2% non-elective across the Board.

Ms. DeVries: That's pretty typical for a small business.

Mr. Dale: Well, this is an implementation date probably of January or something like that

Mr. Moller: Yeah, it starts calendar year January 1st. All employees are grandfathered in; the current employees and any new employee will have to be here for one year.

Mr. Dale: Do we need a vote for approval on this then? I don't recall where we're at with it.

Mr. Showe: The funding is in the budget already. We've been including that for two years in the budget. So, if it's something the Board is directing Jim to do, then we can just move forward with it.

Mr. Dale: Okay, because what I don't want to do is wait another month and then it takes a while to get everybody signed up and then all of a sudden we're hard against the wall for January 1st. So, I would like to move forward with that.

Mr. Moller: Yeah,. I was just more looking for advice, because I have my personal investments, but I've never tried to put them together.

Ms. DeVries: Rob's question is a good one, like what are they allowed to invest in? So, I would like to know that one.

Ms. Yelvington: I think up to the 3% match, is a good plan of action.

Ms. DeVries: Is that what you see with your businesses?

Ms. Yelvington: Yes. I don't usually see 4%. I usually see 3%.

Ms. DeVries: 3% is pretty typical. They put in 3% and the business puts in 3%.

Ms. Yelvington: Right.

Mr. Dale: I saw the vesting schedule.

Ms. DeVries: Yeah, what is the vesting schedule?

Mr. Moller: Two to six years graded.

Mr. Dale: Graded, which I like. However, I assume it's retro for our longer duration employees. In other words, if we have somebody that's been with us for 10 years, are they already fully vested?

Ms. DeVries: They should already be fully vested.

Mr. Dale: Yes, that's kind of where I'm at. We shouldn't start this from ground zero.

Ms. Yelvington: Are they going to give you an enrollment form or something that you can roll out this easily to the employees?

Mr. Dale: It's probably all going to be like an online thing.

Ms. Yelvington: Yeah.

Mr. Moller: I think pretty much everything's going to be online.

Ms. Yelvington: Okay.

Mr. Moller: Yeah, that was the one on the plan review. There's a current and a proposed change. I didn't know if the current was the current employees and the proposed change was incoming employees.

Mr. Dale: Right.

Mr. Moller: Because the current said that they were 100% vested.

Mr. Dale: Right. That's probably going to be your biggest question or issue, but the way I feel and I know I'm just one of five.

Mr. Showe: If your current employees have been here longer than the vesting requirements, then they should just be vested.

Mr. Dale: Yup.

Mr. Showe: If anybody new comes in, you would just restart.

Mr. Dale: Well, I saw that it's a one year wait period.

Ms. Yelvington: Right.

Mr. Dale: For new employees, which is good, because, let's face it, some of the positions are kind of transitory.

Ms. DeVries: Do we ever rehire people?

Mr. Moller: We have in the past. It depends on the employee.

Ms. DeVries: Of course.

Mr. Moller: Yes.

Ms. DeVries: But what I'm saying is, does their prior service count?

Mr. Dale: To me, the clock starts all over on a rehire. That's the way I look at it.

Mr. Moller: Other than that, that's all I have. Oh, wait, I'm sorry, I do have one more thing. I got the Shoreline Restoration Program for this upcoming year. One of the lakes is Lake 43 in Bayhill and the other is Lake 71. I can't remember where that one's at.

Mr. Dale: Lake 43 in Bayhill or Lake 53? Lake 53 is our problem child lake.

Mr. Moller: The two lakes that we're doing this year, are Lakes 43 and 71. Lake 43 is having 2,240 linear feet done and Lake 71 is having 1,600 linear feet done.

Mr. Dale: Okay. Alright.

Mr. Moller: So, it's \$160,000 for this project, which is what we budgeted for.

Mr. Dale: Okay.

Mr. Dale: I do have one last question. Our Harassment Policy. Jason, is the Board's Harassment Policy posted on the District website?

Mr. Showe: I don't think it is, but I could put it on there.

Mr. Dale: I would like to see that posted.

Mr. Showe: Gotcha.

Mr. Macheras: So, question on that. If somebody on the golf course, is using bad behavior and cussing out a storm, is there something under that policy that allows us to tell them that they can't play here no more or they have to get off of the golf course?

Mr. Dale: Well, there's one for harassment and bad behavior. The one I'm talking about, is one that the Board adopted in 2022. It's at the pleasure of the Board and can be changed at any time, but it was put in place, because we had two employees that were both threatened. One of them, the person threatened their job. This is a Harassment Policy that addresses bad behavior by patrons, residents, that kind of stuff.

Mr. Macheras: It doesn't actually be somebody harassing one of them.

Ms. DeVries: The Harassment Policy actually is pretty broad and it's directed at somebody. The difference between bad behavior and harassment, is the harassment is directed at somebody.

Ms. Yelvington: But to his point, when there's unsavory behavior happening at the golf course...

Mr. Dale: I believe that's part of our rules and regulations.

Mr. Moller: Usually, the player assistants or the rangers give them a warning, and either the head pro or I have to go out and then the third time, is removal from the golf course.

Ms. Yelvington: Okay.

Mr. Macheras: From the golf course or restaurant or wherever that might be.

Mr. Moller: Yeah.

Mr. Macheras: Okay. I was just curious that there was something there for just people acting up.

Mr. Dale: Right.

Ms. DeVries: The version of it that I found, was in the Employee Handbook. Is there another version?

Mr. Dale: Yes. There's a version that I shared with Jim and Jason.

Mr. Showe: It's something that we put out to all of the employees, that describes the policy.

Mr. Dale: We ran that through legal and the Board messed with it back and forth. Jason, actually, if you want to share that with the rest of the Board.

Ms. DeVries: Right. Also in the handbook, there's a very clear statement about the harassment not being tolerated.

Mr. Dale: Right. That one's mainly for employees acting bad to other employees.

Mr. Moller: There is one sentence that actually includes patrons and residents.

Mr. Dale: Interesting.

Ms. DeVries: It's a broad statement.

Mr. Dale: Alright. Well, the one that we're talking about right now, clarifies what to do when patrons and residents decide to act poorly to our employees.

Ms. DeVries: Right. We had a sexual harassment incident with one of our servers. I think that was one of the incidents that we had quite a while ago. You're looking at me like you don't remember that one.

Mr. Dale: There was an incident where one of our restaurant employees was berated and poorly treated.

Ms. DeVries: Yeah.

Mr. Dale: We sent a warning on that. There was an incident where one of our greens crew, in fact, our head greens crew, his job was threatened and he was berated, which was unacceptable. We did have just another incident recently that I'll let you address if you want to; however, you want to handle that one.

Ms. DeVries: So, that's the kind of thing that we're trying to address. We want to make sure that our employees are not put in these situations. They're supported and we want to keep them happy. So, that's the main point.

Mr. Macheras: Right. I guess my only question would be and we probably talked about this before, if something happens and there are three people on duty, do they know what the steps would be?

Ms. DeVries: That's what's in the letter that Rob refers to.

Mr. Macheras: Got it.

Ms. DeVries: But it may be worthwhile, because there's been a lot of turnover. I don't know if the newer ones have gotten that letter that basically says...

Mr. Dale: Because it was 2022.

Ms. DeVries: If you run into this issue, here's how you report it.

Mr. Dale: The way we handled it before is we sent it out with payroll, with their checks. Perhaps we could send it out again.

Ms. DeVries: Just to make sure everybody has it.

Mr. Macheras: So, they know what to do.

Mr. Dale: Right.

Ms. DeVries: There's a procedure in that letter. Alright, Any other questions or comments?

Mr. Macheras: I have two quick questions, Jim. I'm curious. I get the emails when the golf course is closed and I'm going back years ago, before I was on the Board. I went over it a couple of times. So, I'm from Titusville. If we're closed, is there a message on the recorder? I'm just curious. Like I said a couple times, when I had friends come down years ago and we didn't know it was closed, how do we get that word out?

Mr. Moller: So usually, we'll leave one person in the pro shop, manning the phones.

Mr. Macheras: Okay.

Mr. Moller: So, like the other day we were closed. He would normally be there until 6:30 p.m. He was there until like 4:30 p.m. or 5:00 p.m., just for people trying to make tee times for the next day or calling about cancellations. Most of our misinformed comes from Golf Now golfers. So, we'll send a message to Golf Now saying that the course is closed. If Golf Now wants to put that out and inform those golfers...

Mr. Macheras: Okay.

Mr. Moller: We had one come in the other day and they were raising cane because...

Mr. Macheras: It's not a foolproof system. But I was just curious about what our steps were. The other question that I had, talking about August and you and Dave looking at what we can do to raise revenue. Let's say August is down. Is it less golfers or is it maybe we don't get as many in the morning because we have a higher rate and we get more in the afternoon? I'm just kind of curious. What do we look at? I'm going back to retail on how much I get per transaction. Are we getting less golfers or golfers at different times when the rates are low? Do you know what I'm saying? We might still have 100 golfers today, but they were all 12:00 p.m. and later.

Ms. Yelvington: It has to do with the data. Your new system is tracking that, right?

Mr. Moller: Oh, yeah, but for August, it's just been because of the weather. We've had a couple days where we were able to get golfers out and if they couldn't finish a round, we issued rain checks or we were totally closed. Normally with us, we have a better shot of getting the morning golfers than we do the afternoon golfers, especially this time of year.

Mr. Macheras: Right, because there could be a lot of reasons.

Ms. Yelvington: That would be good data to have. Yeah.

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

Ms. DeVries: I think we're moving on to Michelle.

B. District Manager's Report

i. Approval of Fiscal Year 2026 Meeting Schedule

Mr. Showe: Actually, I have a couple of items under the District Manager's Report. The first item is the approval of the meeting schedule for Fiscal Year 2026. I think we've lined it up pretty well. The only question that I have, is May of next year for the workshops. So, currently it is May 7th and May 8th, which definitely won't work. Typically, your workshop would be the 14th and I know that that's the same month we typically schedule an extra workshop for the Hook & Eagle. So, we have two on there, one for January and one for May. May 12th won't work under my schedule, but I could do May 5th, which is Cinco de Mayo. So, if there's another day that month that might work. If you want to schedule the Hook & Eagle one or if we want to push that to another month, that's really up to the Board. I didn't know if there was any preference on that.

Ms. DeVries: I guess I didn't have a chance to look at this yet. Can we vote on this next time?

Mr. Showe: We have to get it advertised.

Ms. DeVries: Okay.

Mr. Showe: We can certainly make changes to it throughout the year. But your typical May workshop would be the 14th, so we'll definitely put that one on the schedule. It doesn't say it. Right now, it has May 7th and 8th, which is incorrect. Those are definitely not the correct dates.

Mr. Dale: We certainly don't want to do Cinco de Mayo.

Mr. Showe: Okay.

Ms. DeVries: No.

Mr. Showe: Do we want to pick a different month then for the Hook & Eagle for that month?

Ms. DeVries: So, you're not there then?

Mr. Showe: Typically, we would schedule a workshop for the 14th and then one for the 12th, which is a Tuesday, for Hook & Eagle. I have a meeting that evening on the 12th.

Ms. DeVries: Is the 6th, a Tuesday.

Mr. Showe: The 6th is a Wednesday.

Ms. DeVries: Oh, okay.

Mr. Showe: We try to do them on Tuesdays..

Ms. DeVries: Well, is that still the case, as Tuesdays are our non-busy nights? Our non-busy night is Monday.

Mr. Macheras: Right.

Mr. Moller: It is either salsa or trivia.

Ms. DeVries: Should we do a Monday.

Mr. Dale: Tuesday is not good.

Mr. Showe: I couldn't do the 11th that week either, because I have a conflict.

Ms. Webb: Wednesdays haven't been busy.

Ms. DeVries: So, we could do a Wednesday.

Mr. Moller: We're also talking about next May. May was decent.

Ms. Webb: Yeah.

Ms. DeVries: We don't want to do the 8th. It's a Friday.

Mr. Showe: No, the 7th and 8th are wrong.

Ms. DeVries: Okay, it would be the 6th, May 6th.

Mr. Showe: That would be a Wednesday. That would work.

Mr. Moller: I would say just move the restaurant meeting to June.

Mr. Dale: I'm thinking June would be better.

Ms. DeVries: I won't be here.

Mr. Moller: It's at the end of season.

Mr. Macheras: That's what I'm saying. There should be a reason to hold the meeting, like we're getting ready to get into our busy seasons or we're getting ready to get into our slower season. Do you know what I'm saying?

Ms. Yelvington: We were just trying to space them six months apart, I think. But when was the last one?

Mr. Dale: Probably the first week of May.

Mr. Moller: I think it was May.

Ms. DeVries: May. If we did every six months, we would have a restaurant meeting in November.

Ms. Yelvington: We would have this coming November.

Mr. Moller: Do we have one scheduled for January?

Mr. Showe: We have one in January.

Mr. Moller: Then we just do the other one in July. Do one in January and one in July.

Ms. Yelvington: Then we wouldn't have Ms. DeVries.

Mr. Dale: July is a horrible month.

Ms. DeVries: Yeah, I'm wondering if we should do November.

Mr. Showe: November gets a little tricky schedule-wise, because we have to move all of our meetings around, due to Thanksgiving and Christmas. But that's not to say we can't do it. Let me see what I can do.

Ms. DeVries: But that November 6th meeting looks potential.

Mr. Macheras: Which one?

Mr. Showe: That is a Thursday. We would typically do the Hook & Eagle on the 4th, which is Election Day.

Ms. DeVries: Do we care if it's Election Day?

Mr. Dale: Yes, we care.

Ms. DeVries: Yes, we do. Okay.

Mr. Dale: We care immensely.

Ms. DeVries: None of us are getting elected this year.

Mr. Showe: That's the 2025 election. I don't even know what's in the off cycle.

Mr. Dale: I do.

Ms. DeVries: Okay, so not Election Day. How about the 5th? If Wednesdays are slow, could we do November 5th?

Mr. Showe: I've got a potential hearing that day.

Ms. DeVries: Okay.

Mr. Showe: Not for you guys.

Mr. Dale: Yeah, I think we stay away from that week.

Ms. DeVries: Okay. November is bad. December is bad.

Ms. Yelvington: So, we don't have another one scheduled right now?

Mr. Showe: No. That's why we're setting the schedule.

Ms. DeVries: Right.

Mr. Macheras: While you have it in front of you, December 11th says 2024.

Mr. Showe: I got it.

Ms. Yelvington: That's my job, to find the typos.

Mr. Macheras: I know.

Ms. Yelvington: I'm glad you caught that. That makes me very happy. I am the typo goddess. That's because I do all the writing in my business and then my business partner catches all of my typos. So, it's my chance to catch somebody else's typos.

Mr. Dale: That's funny.

Ms. DeVries: So, we're looking at January 7th to do the Hook & Eagle meeting, because that would be on a Wednesday.

Ms. Yelvington: January 7th?

Ms. DeVries: Yeah.

Mr. Macheras: Well, no. I thought January we're Okay. We're looking at May to move around. January 6th we're okay.

Ms. DeVries: Okay and then May.

Mr. Macheras: I think its May we're looking at tweaking.

Ms. Yelvington: So, we can't do May, but if we have one in January...

Mr. Dale: What about moving May to June?

Mr. Moller: June 9th.

Ms. DeVries: I won't be here.

Mr. Showe: We picked up another District.

Ms. DeVries: But it's okay. May would be better for me, but that's only five months.

Mr. Macheras: Are we still good for May 14th, that Thursday?

Mr. Showe: Yes, May 14th is fine.

Mr. Macheras: Or May 28th.

Mr. Dale: May is my busiest month.

Mr. Dale: Sometimes that's our best month.

Ms. DeVries: Yeah, I know. It's true. May is good.

Mr. Macheras: I know we usually we do it before the workshop and then we're, like, "*Oh, we don't need to hold a workshop.*" Maybe we just do it like on May 25th, that Monday or 26th or something.

Mr. Moller: May 25th is Memorial Day.

Mr. Macheras: Or the week in between the two.

Ms. DeVries: Why can't we do it May 5th or 6th?

Mr. Showe: May 6th is a Wednesday. I could do that.

Mr. Macheras: If we do the 6th, we might not do the 7th.

Ms. DeVries: Yeah.

Ms. Yelvington: The 7th isn't the right date anyway.

Mr. Macheras: That's right.

Mr. Showe: Correct.

Ms. Yelvington: So, May 6th works.

Mr. Showe: May 6th and then the regular workshop will be scheduled for May 14th, with the intent to cancel it.

Ms. DeVries: Is the May 6th meeting at the Hook & Eagle or no?

Mr. Showe: Yes.

Ms. DeVries: Okay.

Mr. Moller: Or the pro shop.

Mr. Showe: Or somewhere at the golf course.

Ms. DeVries: Okay.

Mr. Showe: Okay, with those three changes, are we good to approve the meeting schedule?

Mr. Rysztogi MOVED to approve the Fiscal Year 2026 meeting schedule as amended, changing the May workshop at Hook & Eagle to May 6, changing the May workshop to May 14th and the December workshop from 2024 to 2025 and Ms. DeVries seconded the motion.

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

On VOICE VOTE with all in favor the Fiscal Year 2026 meeting schedule as amended, changing the May workshop at Hook & Eagle to May 6, changing the May workshop to May 14th and the December workshop from 2024 to 2025 was approved.

ii. District Goals and Objectives

a. Adoption of Fiscal Year 2026 Goals and Objectives

**b. Presentation of Fiscal Year 2025 Goals & Objectives and
Authorizing the Chair to Execute**

Mr. Showe: Behind that, I just have two quick other housekeeping items, which is the requirement that the State gave us last year to come up with performance measures standards and the reporting form. So, we've done two things. We've duplicated your Fiscal Year 2025 goals for Fiscal Year 2026, to meet all of the compliance requirements. We've presented you with the 2025 goals, which as of the approval of the budget tonight, you've completed all of those goals. So, if the Board is amenable, we would like to have a motion to approve the Fiscal Year 2026 goals and then also give authority to the Chairman to execute the Fiscal Year 2025 goals at the end of the fiscal year. As a reminder to the Board, all of these goals and objectives are posted on the website. They don't get sent to the State. It's just a requirement to report on some kind of goals and place them on your website.

Ms. DeVries: Are we okay with that? The Vice Chair would probably approve it at the end of the fiscal year.

Mr. Showe: Absolutely. We just need to have one of the Board Members to execute it so that the finalized report will go on the website.

Ms. DeVries: There are no problems?

Mr. Showe: No. This is similar to what doing we're recommending for all of our Districts. It's just minimum compliance items that you're required by Statutes to do anyway. It's not anything extraordinary.

Ms. Yelvington: In Goal 3.3, can you put the word, "*Statement*" in "*Independent Financial Statement audit?*"

Mr. Showe: Instead of audit?

Ms. Yelvington: Before the word, "*Audit.*"

Mr. Showe: Yep.

Ms. DeVries: In both documents, 2025 and 2026.

Mr. Showe: Yep.

Ms. Yelvington MOVED to approve the Fiscal Year 2026 goals and objectives and authorizing the Chair to execute the Fiscal Year 2025 goals and objectives and Mr. Macheras seconded the motion.

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

On VOICE VOTE with all in favor approving the Fiscal Year 2026 goals and objectives and authorizing the Chair to execute the Fiscal Year 2025 goals and objectives was approved.

C. Lifestyle/Marketing Report

Ms. DeVries: Now its Michelle.

Ms. Webb: I've been busy on social media this week. So, it's been a fun week.

Mr. Dale: You've been very effective on social media.

Ms. Webb: Yes, I was. It's still happening. It's still going on. I'm just keeping it factual. We did it, because of another drive on the other page, which it did calm that page down. It's continuing, but that's okay. I also got another quote for the logo designs. Let me know what you want. The price for the logo project tends to fall into a 12-to-20-hour range. This hourly total rate would be \$90. Based on what we're describing, it sounds like this lands at a 12-hour estimate. His process includes three logo concepts to choose from and two or three rounds of design revisions.

Ms. DeVries: Okay, so \$900 to \$1,800.

Ms. Webb: He's asking if we want to maintain the brand's color in the current logo, which is pretty much green and gold and if we are we open to change changing the logo type/font.

Ms. DeVries: We are.

Mr. Dale: Of course.

Ms. Yelvington: Definitely. I would like to keep green in it.

Ms. Yelvington: I thought we wanted blue.

Ms. DeVries: We wanted blue and green.

Ms. Yelvington: Yeah.

Mr. Dale: I think comments were made, but I really have no preference. I just want the experts to weigh in, that the logo needs to stand out on whatever material we got. It sounded like a singular color was what works best for the myriad of colored shirts. The other thing that I have read or seen, is that I think I've read grays were the thing that goes well, because you're talking about going with black and some of the other colors. Blue doesn't go well with black. You know, I've read all of the stuff. So, I really don't care. All I am saying is whatever goes with our apparel the best. You see what I got on here.

Mr. Moller: That's kind of why I was raising my hand, because it depends on what colors we choose. Even if you have a black logo and you have a black shirt, the logo is going to be white.

Ms. Yelvington: Right.

Mr. Moller: It doesn't matter what the actual print logo color is.

Ms. DeVries: With my company logo, we have a colored version which is the version that would go on white paper. Then there's also a version that you can just make any color like a white or a gray or black or whatever you need to do.

Mr. Dale: I don't care what color it is. I just want a different logo to differentiate us. Whatever goes the best.

Ms. DeVries: But I think what Michelle is asking, are we okay for her to move forward with this vendor?

Mr. Dale: \$900 to \$1,800 for a professional fashionable logo design, I think is very reasonable.

Ms. Yelvington: It seems very reasonable to me too.

Ms. DeVries: So, we're giving her our blessing to go ahead with that.

Ms. Yelvington: What colors do you like, Jim?

Mr. Moller: I like blue.

Ms. DeVries: Like a greyish blue?

Mr. Moller: More like a sky blue.

Ms. DeVries: Oh, a sky blue. I like to keep the green, because of the golf.

Ms. Yelvington: But Jim said every golf course has green.

Mr. Moller: The only thing that should be green is the grass.

Ms. Yelvington: So, it might be interesting to be unique and not be green, if that's the case.

Mr. Moller: I like blue and black or blue and gold.

Ms. Yelvington: Blue and gray looks nice together.

Mr. Dale: I will say the building colors have really made us stand out, when we painted.

The cart colors that you chose, have made us stand out.

Ms. DeVries: I noticed it too.

Mr. Dale: Everybody's imitating us now.

Ms. Yelvington: The golf cart blue is nice.

Ms. DeVries: Gray blue, maybe marine.

Ms. Webb: Do you know what color that was?

Mr. Moller: It's called Space Blue.

Mr. Dale: Well, we're on the Space Coast.

Ms. DeVries: I like a marine blue.

Mr. Moller: I wasn't going in that direction, but that's what it was called.

Mr. Dale: That's kind of cool.

Ms. Webb: I like a bluish gray or maybe a lighter gray.

Ms. Yelvington: Whites are fine. Like, if he's doing variation of colors.

Mr. Dale: I like space blue.

Ms. DeVries: Variations of blues and grays. How about that?

Mr. Dale: Anything that has the word "*Space*" in it.

Ms. Yelvington: Get creative. Come up with something. Show us some ideas.

Ms. DeVries: Well, and also, we're coastal, so I mean, that's another reason why you might go more towards the aquas.

Ms. Webb: That's it. I already gave you my budget.

Ms. DeVries: I think you'll like working with Eric. He's one of our graphic designers for my company.

Ms. Webb: I'm working on a podcast for the Viera East Golf Course.

Ms. Yelvington: Wow.

Mr. Dale: Cool.

Ms. Yelvington: That's a great idea.

Mr. Dale: Are you done?

Ms. DeVries: I'm done.

Mr. Dale: Because I would like to piggyback an issue then off of the elephant in the room, some of the stuff that we've been dealing with this week on social media. I don't want to get into the weeds on it, but many libelous comments have been made. I believe that is starting to impact our business at the restaurant or has impacted our business at the restaurant. Now we're up to two individuals.

Ms. DeVries: I think it's also bad for morale.

Mr. Dale: It's bad for moral morale, which is why the post was made. That was mainly for the employees and then we had people that got on and decided to vomit all over it. I don't want to get into the weeds on that thing, but a discussion that we have had in the past, is do we talk to the attorneys about sending cease and desist letters?

Ms. Yelvington: 100%, yes. I wanted to do cease and desist letters a long time ago.

Mr. Dale: I am kind of at that point now.

Ms. Yelvington: We are way past that point.

Mr. Dale: I think we're past that point. I think there is enough material out there.

Ms. DeVries: So, one of the things that I was looking up recently and I know we have attorneys for the District, but I wonder how much expertise they have in social media law. One of the things that I was looking into was whether there are social media attorneys and there are. So, I'm wondering if this is an area where we might bring in some specialized expertise, specifically about social media and what we might be able to do about some of the issues that we are facing. It's not just this issue. It's some other things, too.

Ms. Webb: I can also give you an outline of the number of hours that I've been wasting on this rebuttal to maintain. It's costing you guys more, as I'm spending more of my contracted time on this over these two individuals versus getting the podcast finished and doing the things that continue to come up.

Mr. Dale: It's impacted a number of things.

Ms. DeVries: That would be helpful. I don't know, Jason, if I involve you in this, but I'm willing to make some calls just to get some info.

Mr. Showe: What we would need is a proposal from them that the Board would have to approve. You can do that concurrently but let me reach out to our counsel. It really depends on what the issue is. They are a pretty big law firm.

Mr. Dale: Sometimes all it takes is a letter.

Ms. Yelvington: That's right.

Ms. DeVries: I think that would be a good start. You're very well aware of the issues, Jason.

Mr. Showe: Yes. I'm taking screenshots.

Ms. DeVries: Okay.

Ms. Yelvington: If our attorney is at a big enough firm, somebody on staff might know.

Ms. DeVries: No, they are a big firm. It's just that they are more governmental corporate and there and there are firms that specialize now in social media.

Ms. Yelvington: Right, but then they wouldn't be as familiar with the governmental side.

Ms. DeVries: Exactly.

Mr. Dale: Beyond just this particular thread, there are other threads. There was one that was on the controlled burns and it basically stated libelous comments about how we irresponsibly don't take care of the District and things along those lines. I'll get with you on the side about that, but what bothers me more, is literally Jim and I were at the Government Center when we were petitioning for the sign and we had a resident that caught us and said, "*Aren't you Rob Dale?*" I said yes and they proceeded to speak to Jim and I for 30 minutes about comments, I believe is on a Nextdoor site that stated people were absolutely convinced that we were going to be building condos on the golf course.

Ms. DeVries: For the record, I'm on Nextdoor and I have not seen any of those comments. So, it must be private.

Mr. Dale: I'm sure it's a private conversation. But regardless, the point is, what I'm trying to get across, is the damage that these comments do to people. This person, these residents, were literally talking to us, because they were about to sell their home. They were absolutely convinced that we were going to be building condos on the golf course.

Ms. DeVries: Close the golf course and build condos.

Mr. Dale: We were going to do what Turtle Creek did and we were going to close the golf course and build condos.

Ms. DeVries: They were on a discussion site saying that we're losing so much money and we're going to close the golf course and we're going to be like Turtle Creek. We're out there saying, *"Wait a minute, we're having our best year ever."*

Mr. Dale: Right? The perception literally is out there that we're losing money, which is why Michelle, in her good judgment made the post, *"Hey, we're actually having our best year ever"* and that's my point, that these libelous comments do impact us.

Ms. Yelvington: They do and there are several of us on this Board that have professional reputations and they're going on these sites and saying terrible things.

Mr. Dale: Horrible things.

Ms. Yelvington: That reflect on us.

Mr. Dale: I was just impacted this week.

Ms. Yelvington: Yes and it's inappropriate. The whole truth is right here in the meetings for anybody that wants to come and attend. The speculation that's happening on social media is nothing but derogatory towards all of us that carry licenses and have to follow professional regulations.

Mr. Dale: Thank you.

Ms. Yelvington: It needs to stop.

Ms. DeVries: It does.

Mr. Dale: The comment bled over into the company that I work for. It was absolutely inappropriate.

Ms. Webb: The main situation, I don't think everybody understands when they read social media, is that these are just the posting on the one side. The person who's on our site blowing it up. It's their own personal...

Ms. Yelvington: Opinion.

Ms. Webb: Opinion, irrespective of what they think is happening.

Mr. Dale: Right.

Ms. Webb: So even in my post I indicated, *“So you got to understand that you're saying that five Board Members, a District company that manages the CDD, the Supervisor, the Restaurant Manager.”*

Ms. DeVries: The Auditors.

Ms. Yelvington: The third-party CPA auditors.

Ms. Webb: Are all in this conspiracy.

Ms. Yelvington: And the peer reviewers of that CPA firm.

Ms. Webb: And the reviewers. We pay them off to make this whole big thing.

Ms. Yelvington: Yeah.

Ms. Webb: And that Rob and I might make a lot of money from you guys.

Mr. Dale: Believe me, this gig doesn't make me any money.

Ms. Webb: It's just a personal vendetta. It's a personal vendetta on this site that's been posted. It's a personal vendetta, this lady who keeps going on our page. Where can we stop it?

Ms. Yelvington: It needs to stop. We need to do the cease-and-desist letter.

Ms. Webb: I was hosting a giveaway of our final thing and the lady called me a name in front of the crowd.

Ms. DeVries: Twice.

Ms. Yelvington: It's inappropriate. It needs to stop.

Ms. Webb: It's inappropriate behavior. It's not professional in any way.

Mr. Dale: Right.

Ms. Webb: I'm trying to respond to it professionally.

Ms. DeVries: You are. We appreciate you.

Ms. Yelvington: The whole truth is right here in this room. None of them come to these meetings, so it just continues. They just keep perpetuating this whole falsehood.

Ms. DeVries: Right.

Ms. Yelvington: That's so frustrating.

Ms. Webb: This is the problem with social media.

Ms. DeVries: Right. Well, when they post these derogatory comments, they don't post any proof. They just make the derogatory comments.

Ms. Yelvington: They are just getting to say whatever they want to about licensed professionals.

Ms. Webb: They want to make it seem like they belittle us.

Mr. Dale: Yep.

Ms. Webb: I keep saying, *“Go listen to the audio of all these meetings, if you have questions on how this transpired. Listen to the audio. It's all here.”*

Ms. Yelvington: But there's no rationalizing with an irrational person.

Mr. Dale: Absolutely.

Ms. Yelvington: I think what's happening is that it's not going to stop unless we get legal involved, because they will go back and forth with us until the cows come home.

Mr. Dale: Yes. We have two of those. I do have a follow up on this. I can either wait until my Supervisor Request or since we are already on the theme here, there are a couple things that I want in the official record.

Ms. DeVries: Alright. You can have your Supervisor Request now.

- **Supervisor's Requests (Item 10)**

Mr. Dale: Okay.

Ms. DeVries: You go first.

Mr. Dale: I do want to ask Jason, when I was Chair, what was my general policy? Did I ever make motions?

Mr. Showe: No.

Mr. Dale: Okay, thank you. The second thing that I would like to ask is, do I now or have I ever had check signing authority or the ability to disperse funds from the District?

Mr. Showe: No.

Mr. Dale: I have not. Thank you for verifying that. The reason why that is so important, is because I am specifically precluded by my company, from having any access to money. As a financial advisor, I'm not allowed to touch the money, which is the reason why I'm able to serve on this Board. The other thing, the last thing that I would like to address, is reimbursements. I have paid for many things for this District, particularly when we were building the dog park. Many of the things were \$20 here or \$30 there, that kind of stuff, that I was not going to submit for reimbursement. The reason why this was important, is I spent an entire year of Saturdays, helping to build the dog park and the children's playground. On one of those days, there was a

bill from Home Depot for a few hundred dollars. I don't remember the exact amount and it was one of those situations where we needed the materials right away or we were going to have to wait. We had all of the volunteers there waiting. So, I decided to just front the cost. If I had to eat it, I was going to eat it, but I submitted it to the District and the Board for approval. It was bond related; to build the park and it was a Home Depot receipt. Jason, do you recall that and did that go for approval through the Board?

Mr. Showe: Oh, absolutely. Anything that was spent out of the bonds went for approval of the Board. Again, without looking at that specific invoice, I don't really have a recollection of it directly, but as I recall, I think you received a better discount than we would have with our CDD savings on the tax. So, we actually got the materials that were eligible for bond expenditures cheaper, saving the taxpayers money.

Mr. Dale: Right. Have I ever submitted a reimbursement for anything that I personally profit or gained from?

Mr. Showe: No.

Mr. Dale: Thank you. That's all I want to get into the official record.

Ms. DeVries: Okay. Thank you. Rob, we are sorry if it sounds like somebody on social media is accusing you of these things.

Mr. Dale: Yes.

Ms. DeVries: This is, I think, why we really need to bring in an attorney at this point, because this is practically a volunteer position and it's now affecting our livelihoods.

Ms. Yelvington: Right and our time and energy involved.

Ms. Webb: They are costing the taxpayer's money.

Ms. DeVries: Yeah, they are.

Ms. Webb: Because I'm spending so much of my time where I could be doing commercials.

Ms. DeVries: Right. It's that too. They're costing the taxpayer money.

Ms. Webb: To make sure the truth is put out there instead of an opinion.

Ms. DeVries: Right. I don't know if anybody would ever want to be an elected official, like we are and then to have constituents who can basically throw mud at your professional livelihood.

Mr. Dale: Right.

Ms. DeVries: Who wants that?

Mr. Dale: Right.

Mr. Dale: I'm fine with policy.

Ms. DeVries: If we were really doing these things, that's one thing, but we aren't. We're so conscientious.

Ms. Yelvington: This is practically a volunteer position. So, to be getting all of the backlash from these false comments.

Mr. Dale: Right.

Ms. Yelvington: It doesn't make any sense.

Mr. Dale: Things like you don't agree with building the dog park, great. I agree. That's your opinion.

Ms. Yelvington: Right.

Mr. Dale: I totally understand that, but when you start creating falsehoods.

Ms. Yelvington: Right.

Ms. DeVries: That are practically criminal, accusing people of doing things.

Mr. Dale: It's libelous.

Ms. DeVries: Yeah, it's libel.

Mr. Dale: It's defamatory and libelous and there are laws against that. That is where I'm at.

Ms. DeVries: So, yeah, I think this is where we need to bring in some legal counsel on this.

Mr. Macheras: I agree 100%. I think meetings ago, on one side, my blood pressure goes up and on the other side, not necessarily what you're talking about, there is no cure for stupidity.

Mr. Dale: Correct.

Mr. Macheras: There's no cure for ignorance. That will never go away.

Mr. Dale: Correct.

Mr. Macheras: I blame some of the people that come up to you and ask these questions out of fear. How do you not know?

Ms. DeVries: How do you not go out to the website and take a look at that?

Mr. Macheras: Right. That's never going to go away. I think I've said it before; I don't let my behavior get dictated by somebody else's attitude.

Mr. Dale: Right.

Mr. Macheras: With that said, I think it would behoove us as a Board, if we're going to start looking into this, because again, we're talking about funds too. You all know more about this than I do, because I've not seen any of this, in my opinion, I'm not a lawyer, but I watch a lot of Judge Judy though, just like some of the stuff you said, we need to present what was stated and what isn't true. Because if I'm going after a lawyer, I would think a malicious intent needs to be shown.

Mr. Dale: Yes.

Mr. Macheras: I'm guessing it is, because it's baloney what's being put out there.

Mr. Dale: Right.

Mr. Macheras: The other thing that I'd like to ask and I tried this six or eight months ago and got nowhere. That Facebook page, if that's what we're talking about, was based on a community resource. It's now been hijacked, as we all know. None of us can get on it and from screenshots that have been sent to me by residents, there's nothing on there about Viera East. I won't mention the other companies, because it's not their fault, but there are other restaurants on the other side. There are other golf courses on the other side.

Mr. Dale: Oh, everything is west related. That's the irony.

Mr. Macheras: So, I would ask, because I got nowhere with Facebook, whether an individual is using a community site that was set up by us as a team.

Mr. Dale: Well, not so much as the Board. What it was, was Michelle, a former Board Member and myself and because the former Board Member says that he doesn't have any friends, Michelle and I were the ones...

Ms. Webb: No. Hold on. It got set up, because we had a East Viera discussion page that Steve did not care for the lady who ran it. He said, *"She's not going to post any of our stuff on her page."* Well, it's our own page.

Mr. Dale: Right.

Ms. DeVries: I created the page.

Mr. Macheras: That would be something I think we should look into. We've created a page that we now don't have any control over. There's really nothing on it that has to do with our area that it was created for and we have an individual that can pick and choose who in the community. I'll be honest with you; we were all blocked. I said, well maybe my wife won't, but

my wife got blocked. My 90-year-old mom got blocked, because she has the same name that I have. So that's the ignorance and the stupidity we're up against. I think part of the issue is, if there's a way to do that, it was hijacked by an individual using it for their own purpose. That doesn't reflect anything on the community and it's all negative stuff. I think that's a big piece and then if that individual wants to post on it, that's fine, versus hijacking. But I think that's an issue too, whether anything can come out of that or not. I don't know.

Mr. Dale: I agree with all of the above. The main thing that upsets me about this though, yes, obviously from a personal perspective, it's like, *"Really, I got to deal with this."* But I have a thick hide. The main thing that upsets me about it, is it is impacting our restaurants performance and I believe, based on other past comments, I think it affects some of our older residents. I think it affects our golf course and the numbers. I think people are less inclined to want to use us.

Mr. Macheras: Again, like I said earlier, sometimes people ask questions and why don't you go find out. But I would agree, if I just moved into the area and I'm looking at that, I'm like, *"What?"*

Mr. Dale: There was literally an Auburn Lakes resident, in the most recent thread, that was on there and there were all sorts of stuff being put out. Literally during the course, after Michelle's post came out, they made the comment, *"Well then why is this person posting all of this stuff?"* You can see it develop over the course of a couple days. He sees the facts and then all of a sudden he's like, *"Well that's BS"* and all of a sudden he's over on another page arguing with the former Board Member and saying, *"None of this is true"* and then starts getting berated by the former Board Member. Well, all he wound up doing is converting this person that was a CDD taxpayer who questioned what was going on and then he finds out, he's not real with it.

Mr. Macheras: Like I said, it would be nice if that was returned for the purpose that it was created and not being used as a personal vendetta page that people could look at.

Mr. Dale: Right.

Mr. Macheras: Because how come none of us are answering?

Mr. Dale: Right. If people were giving opinions, I'm good with it. Everybody gets to have an opinion. What they're doing is they are stating fact now and they are impacting our restaurant and our golf course and taxpayers business.

Mr. Macheras: Right.

Mr. Dale: And that's why I'm most upset about it.

Mr. Macheras: Right and I agree, to come up with those bullet points, because if it was me, if I'm sitting in a chair that had a law degree, that's what I would send, malicious intent, unless they can provide evidence. If they can't, then that's a pretty good indication that they're making it all up from a personal standpoint and then that gets into whatever else he gets into.

Mr. Dale: Right.

Ms. DeVries: So, you get the gist of what we need to run by the attorney, see what we can do. Maybe, if we need it, to bring in some sort of a social media attorney.

Mr. Dale: I'm going to look through some of the stuff that I have saved and the stuff that I believe is the most egregious, relating to the topic at hand.

Mr. Showe: I got ya. If you send those to me, I will forward that so they can see it.

Ms. Yelvington: Hopefully people have screenshotted the history, in case they decide to take it down. We've got evidence.

Mr. Dale: Yes.

D. Restaurant Report

This item was not discussed.

NINTH ORDER OF BUSINESS

Treasurer's Report

A. Approval of Check Register

Ms. DeVries: Rob, you did your Supervisor's Request, but we did not do the Treasurer's Report, the approval of the Check Register, Balance Sheet and Income Statement.

Mr. Showe: We have a summary of the Check Register. For your General Fund, we have Checks #5533 through #5557, Checks #210 from the Capital Reserve and Checks #32814 through #32887 for the Golf Course Fund, for a grand total amount of \$135,528.65. Staff can answer any questions on those invoices or we can take a motion to approve.

Mr. Macheras: I will just say that I had a check pulled out for \$6,071 to ask a question. That was what they were talking about.

Ms. Yelvington: Oh, that tax check.

Mr. Macheras: That check was signed tonight.

Ms. DeVries: Okay. Alright. Any questions?

Ms. Yelvington: Are we still getting our food sourced through Cisco?

Mr. Showe: Yes.

Ms. Yelvington: Did we find out any more about Cheney Brothers and potential rebates or any of that?

Mr. Moller: We were able to get into the account. Everything was on the up and up. So, there was nothing nefarious or anything like that.

Ms. DeVries: Okay.

Ms. Yelvington: But do they in fact offer a rebate? Was there a program?

Mr. Moller: It was certain items. Let's say that Smithfield had a promo on bacon and if you bought so many cases of bacon, then you received a rebate, but with Cheney Brothers, everything was EFT. So, we do get credits.

Ms. Yelvington: Okay.

Mr. Showe: So, we would just look for a motion to approve the Check Register, if there are no other questions.

Mr. Dale MOVED to approve the Check Register for July 25, 2025 through August 21, 2025 in the amount of \$135,528.65 and Ms. Yelvington seconded the motion.

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

On VOICE VOTE with all in favor the Check Register for July 25, 2025 through August 21, 2025 in the amount of \$135,528.65 was approved.

B. Balance Sheet and Income Statements

Mr. Showe: Briefly, we'll just go through the financials. It's all there for the Board's information. No action is required by the Board, but I know Rob's always interested. We are actually now at 101% collected on our assessments.

Mr. Dale: Woohoo!

Mr. Showe: I promised you we'd get there. We got there. So, I just wanted to report that. That's all I have. Jim has gone through most of the operational side.

TENTH ORDER OF BUSINESS

Supervisor's Requests

Ms. DeVries: Moving on to Supervisor's Requests. We will go to Bill.

Mr. Macheras: I actually don't have anything, but I just want to thank Jim, because I think he alluded to mystery Board Member percentages or something earlier in your presentation. It makes it pop. It means more to me, so I appreciate that, but no, I'm good.

Mr. Dale: It's grown on me, Bill. I like it.

Ms. Yelvington: Yeah, I liked it, too. It was good.

Mr. Dale: Good call.

Ms. DeVries: Denise?

Ms. Yelvington: I have two. The two same things as last time. The Oak trees and defibrillator.

Mr. Moller: Yes, we've actually looked at the defibrillator. We'll have a new one on October 1st.

Ms. Yelvington: Okay.

Mr. Dale: It's a good call.

Ms. Yelvington: Thank you.

Mr. Showe: Yeah, we did check with the insurance company on it.

Ms. Yelvington: I read that.

Ms. DeVries: Yeah, it was good. Thank you for that report.

Ms. Yelvington: That was very good. Thank you. Okay. That's it for me.

Mr. Dale: Without going into any detail, our Board Member that was not able to make it tonight, did ask me to share on the record, that he attended Karaoke Night on Friday and could not get over how friendly and collegial and nice everybody was at the Hook & Eagle. He wanted me to say that. That was his one request of me. He wanted me to share how nice and warm and friendly everybody was. He was very appreciative of that.

Ms. DeVries: Sounds good. Thanks for sharing. I don't have any request, so I will take a motion to adjourn.

ELEVENTH ORDER OF BUSINESS

Adjournment

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V

PREPARED BY AND AFTER
RECORDING RETURN TO:

Brian M. Jones, Esq.
Shutts & Bowen LLP
300 S. Orange Avenue
Suite 1600
Orlando, FL 32801

FOUNTAIN EASEMENT AGREEMENT

THIS FOUNTAIN EASEMENT AGREEMENT (this “**Agreement**”) is made and entered into as of the ____ day of _____, 2025 (“**Effective Date**”), by and between **VIERA EAST COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special purpose government organized under Chapter 190, Florida Statutes, whose mailing address is c/o Governmental Management Services, District Manager, 219 E. Livingston St. Orlando, FL 32801 (“**Grantor**”), and **HAMMOCK TRACE DISTRICT ASSOCIATION, INC.**, a Florida not for profit corporation (“**Grantee**”), whose address is 1631 E. Vine St., Suite 300, Kissimmee, FL 34744 (Grantor and Grantee may be referred to herein individually as a “**Party**” or collectively as the “**Parties**”).

RECITALS

WHEREAS, Grantor is the owner of certain real property located in Brevard County, Florida, as more particularly described and depicted on **Exhibit A** attached hereto and made a part hereof by this reference (the “**Grantor Property**”);

WHEREAS, Grantee is a homeowners association subject to the jurisdiction of Grantor;

WHEREAS, Grantor finds the installation of fountains in lakes to be beneficial for lakes maintenance and reducing the ongoing cost of lake treatments;

WHEREAS, Grantor desires to purchase a fountain for installation in the Easement Area (the “**Fountain**”), and Grantee desires to install, connect, and maintain the Fountain in perpetuity; and

WHEREAS, Grantor is willing to grant to Grantee a non-exclusive easement on, over, upon and across the Easement Area for purposes of installation, operation and maintenance of the Fountain, on the terms and conditions set forth in this Agreement.

NOW, THEREFORE, for and in consideration of Ten Dollars (\$10.00) in hand paid, for the mutual covenants and agreements contained herein and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties do hereby covenant and agree as follows:

1. **Recitals.** The above recitals are true and correct and are hereby incorporated herein by this reference.

2. **Purchase of the Fountain.** Within thirty (30) days after the Effective Date, Grantee shall provide Grantor with a written proposal of the Fountain that Grantee proposes be installed and maintained pursuant to this Agreement (the “**Fountain Proposal**”) for Grantor’s approval, which shall not be unreasonably withheld, conditioned or delayed. If Grantor does not approve of the Fountain Proposal, the Parties shall work together in good faith to agree on an acceptable revised Fountain Proposal. Grantor may

establish certain criteria with respect to the Fountain installation, and any objection by Grantor because the Fountain is incompatible with Grantor's established criteria shall be deemed reasonable. Grantor shall have no obligation to purchase the Fountain until Grantor has approved the Fountain Proposal. Upon Grantor's purchase of the Fountain, Grantor will arrange for the Fountain to be delivered to a mutually agreeable location on Grantee's property. As used in this Agreement, the term "**Fountain**" shall also include such supporting structures, utility or water lines, facilities and other appurtenant equipment that may be necessary or desirable to operate a fountain in the manner contemplated by this Agreement.

3. **Grant of Easement.** Subject to the terms and conditions set forth in this Agreement, Grantor grants and conveys to Grantee, a perpetual, non-exclusive easement over, upon and across the Grantor Property (the "**Easement Area**"), for the purpose of allowing Grantor to construct, operate and maintain the Fountain in the manner contemplated by this Agreement (the "**Easement**"). The Easement shall include, without limitation, a non-exclusive temporary construction easement over, under, upon and across the Easement Area, and such other portions of the Grantor Property as may be minimally necessary, for the purpose of allowing Grantee, its agents, contractors and subcontractors, to perform such activities as Grantee may be reasonably necessary or desirable in connection with Grantee's installation, operation and maintenance of the Fountain. Except for any portions of the Fountain which, by their nature, must be constructed above the surface of the lake on the Grantor Property to function as intended, all portions of the Fountain installed on the Grantor Property shall be installed beneath the surface of the lake on the Grantor Property.

4. **Installation of the Fountain.** Prior to installing the Fountain within the Easement Area, Grantee shall provide Grantor with written plans and specifications for the Fountain (the "**Fountain Plans**") for Grantor's prior written approval, which shall not be unreasonably withheld, conditioned or delayed. The Fountain Plans shall be prepared at Grantee's sole cost and expense, and shall include the location of all components of the Fountain within the Grantor Property and such other information as Grantor may reasonably request in connection with Grantor's approval of same. Grantee shall not install the Fountain until Grantor has approved the Fountain Plans in writing. Following Grantor's purchase of the Fountain and the delivery of such Fountain to the Grantee property as contemplated above, and Grantor's approval of the Fountain Plans, Grantee shall install the Fountain within the Easement Area at Grantee's sole cost and expense in a good and workmanlike manner and in accordance with the provisions of this Agreement, the approved Fountain Plans and all necessary permits and approvals for the Fountain. Prior to the installation of the Fountain, Grantee shall obtain all necessary permits and approvals from all governing authorities having jurisdiction over the construction, operation and/or maintenance of the Fountain on the Grantor Property. Grantee shall commence installation of the Fountain pursuant to the approved Fountain Plans on or before the date that is thirty (30) days after the last to occur of the following: (i) Grantor's approval. Grantee will complete installation of the Fountain no later than sixty (60) days after Grantee commences installation of the Fountain.

5. **Operation and Maintenance of the Fountain.** Grantee shall install, operate, maintain, repair and replace the Fountain at Grantee's sole cost and expense as necessary so that the Fountain is, at all times, kept in good and clean condition and in good working order. Additionally, Grantee shall ensure that the Fountain is, at all times, installed and kept in compliance with the most current standards adopted by Grantor, all applicable codes, rules, regulations, and the requirements of all governmental authorities having jurisdiction over the Grantor Property and/or the Fountain. Grantee shall be responsible for the ongoing cost of electricity or other utility costs related to the operation and maintenance of the Fountain, and shall maintain any necessary utility service contract in the name of Grantee. Grantee shall regularly service and maintain the Fountain to ensure the Fountain is kept in compliance with the requirements of this Agreement. Notwithstanding anything to the contrary contained in this Agreement, if Grantor determines that the Fountain is in need of maintenance, repair or replacement, Grantor may provide written notice to Grantee of such fact (the "**Maintenance Notice**"), and within ten (10) days of Grantee's receipt

of the Maintenance Notice Grantee shall commence and thereafter diligently pursue completion of the maintenance, repair or replacement activity detailed in the Maintenance Notice. If Grantee does not commence the required Fountain maintenance, repair or replacement activity within the aforementioned ten (10) day period, in addition to any other remedy available to Grantor under this Agreement, or if Grantee timely commences the required maintenance, repair or replacement and thereafter fails to diligently pursue same Grantor may, but shall have no obligation to, complete the required Fountain maintenance, repair or replacement activity at Grantee's expense and thereafter Grantee shall reimburse Grantor for all out of pocket costs and expenses incurred by Grantor in connection with such maintenance, repair or replacement activity within ten (10) days of Grantor's written demand therefor (the "**Demand Notice**"), together with interest at the highest rate permitted under applicable law from the date of the Demand Notice.

(a) Additional Maintenance of the Grantor Property. If Grantor is required to perform any additional maintenance or remediation activities with respect to the Grantor Property that are necessitated, directly or indirectly, by the installation, operation and maintenance of the Fountain, Grantor may provide Grantee with written notice of same (then "**Additional Maintenance Notice**"). The Additional Maintenance Notice shall indicate whether: (i) Grantor will perform the necessary maintenance or remediation activity at Grantee's expense, or (ii) Grantee will be required to perform such necessary maintenance or remediation at Grantee's expense. If Grantor elects to perform the necessary additional maintenance or remediation as contemplated in (i) above, Grantor will perform such maintenance or remediation activity and Grantee shall reimburse Grantor for all costs and expenses incurred by Grantor in connection with same within ten (10) days of Grantor's written demand therefor, together with interest calculated at the highest rate allowable under applicable law calculated from the date of Grantor's written demand for reimbursement as contemplated by this sentence. If Grantor determines that Grantee should perform the necessary maintenance or remediation as contemplated in (ii) above, Grantee shall commence the necessary maintenance or remediation within ten (10) days of Grantee's receipt of the Additional Maintenance Notice and shall thereafter diligently pursue completion of same in accordance with all applicable laws and governmental authority requirements.

6. Reservation. Grantor hereby expressly reserves unto itself, its successors, assigns, grantees and invitees, the right, in its sole discretion, to use the Easement Area for any purpose not inconsistent with the rights herein granted to Grantee. In addition, and not in limitation, but by way of example, Grantor, its successors, grantees, invitees and assigns, reserve the right from time to time to grant additional easements and licenses for access, utilities or any other purposes as it may deem necessary, over, upon, across and under the Easement Area, provided that such easements or licenses do not unreasonably interfere with the purposes of the easements herein and Grantee's use of the Easement Area pursuant to the terms hereof. Notwithstanding anything to the contrary contained in this Agreement, in no event shall Grantee's installation, operation, maintenance, repair or replacement of the Fountain restrict, prohibit, or unreasonably interfere with Grantor's utilization of the Grantor Property for drainage purposes. In no event shall Grantor be obligated to enlarge or otherwise modify the Grantor Property, or the lake located thereon, in connection with this Agreement.

7. Indemnification; Insurance; Liens.

(a) Prior to entering on to the Grantor Property to perform any activity contemplated by this Agreement, Grantee shall obtain and maintain, at its cost and expense, commercial general liability insurance with respect to any activities conducted by Grantee, its agents, contractors and subcontractors, with a company reasonably acceptable to Grantor in a minimum amount of One Million and No/100 Dollars (\$1,000,000.00) per occurrence limit, and Two Million and No/100 Dollars (\$2,000,000.00) in the aggregate. Such policy shall name Grantor as an additional insured, and shall provide that the insurance company will endeavor to provide written notice to Grantor prior to any cancellation, termination or expiration of such policy. Grantee shall provide Grantor with a certificate evidencing such insurance policy

prior to any entry on to the Grantor Property, and from time to time within ten (10) days of Grantor's written request therefor.

(b) Grantee shall indemnify, defend and hold Grantor harmless from all claims, losses, costs, expenses, and damages including, but not limited to, attorneys' fees and court costs and any fees and costs for a proceeding to determine the reasonableness of the aforementioned fees, resulting from the entry upon or use of the Grantor Property by Grantee or Grantee's agents, contractors or subcontractors. This indemnity shall survive for a period of one (1) year from the expiration or earlier termination of this Agreement.

(c) In the event that any claim of lien is filed against the Grantor Property arising from any act of Grantee, or its agents, contractors and subcontractors, on the Grantor Property, Grantee shall promptly have any claim of lien canceled and discharged of record as a claim, either by payment and satisfaction or by removal by transfer to bond or deposit as permitted by law, within thirty (30) days after written notice from Grantor. If Grantee fails to satisfy the foregoing obligation within the aforementioned thirty (30) day period, then Grantor has the right to cause such lien to be discharged or transferred to bond, at Grantee's cost and expense, and Grantee shall reimburse Grantor therefor within ten (10) days of Grantor's written demand therefor together with interest at the highest rate permitted under applicable law from the date of that Grantor's written demand.

8. **Termination.** If Grantee defaults under any term, provision, condition or obligation set forth in this Agreement, and such default continues for a period of ten (10) days after written notice from Grantor alleging such default, Grantor may exercise any remedy available to Grantor at law or in equity on account of Grantee's default. Without limiting the generality of the foregoing and in addition to any other right or remedy available to Grantor on account of Grantee's default, Grantor may terminate this Agreement upon written notice to Grantee, in which event Grantor may remove and dispose of the Fountain in any manner that Grantor chooses without any liability to Grantee.

9. **Miscellaneous.**

(a) This Agreement supersedes all prior discussions and agreements between the Parties with respect to the matters contemplated by this Agreement. This Agreement contains the sole and entire understanding between the Parties with respect to the matters contemplated by this Agreement, and all promises, inducements, offers, solicitations, agreements, representations and warranties heretofore made between the Parties, if any, are merged into this Agreement. This Agreement shall not be terminated, modified or amended in any respect except by written instrument executed by or on behalf of all of the then-current owners of the Grantor Property and then-current managers of Grantee.

(b) No delay or omission of any Party hereto in the exercise of any right accruing upon any breach or default of the other Party shall impair such right or be construed to be a waiver thereof, and each such right may be exercised at any time during the continuance of such a breach or default. A waiver by any Party hereto of a breach of, or default in, any provision of this Agreement by the other Party shall not be construed to be a waiver of any subsequent breach of or default in the same or any other provision of this Agreement.

(c) No breach of or default in the provisions of this Agreement shall entitle any Party to cancel, rescind or otherwise terminate this Agreement or any of the rights and obligations declared hereunder, but such limitation shall not affect, in any manner, any of the other rights or remedies which any Party may have hereunder and/or at law or in equity by reason of any breach of or default in the provisions of this Agreement. Except as may be expressly limited by the terms of this Agreement, all rights, powers

and privileges conferred hereunder shall be cumulative and not restrictive of those provided at law or in equity.

(d) Nothing contained in this Agreement shall be deemed to be a gift or dedication of any portion of the Easement Area to the general public or for any public use or purpose whatsoever. This Agreement shall be binding upon and inure to the benefit of Grantor, Grantee, and their respective successors and assigns.

(e) If any provision of this Agreement, or a portion thereof, or the application thereof to any person or circumstance, shall, to any extent be held invalid, inoperative or unenforceable, the remainder of this Agreement, or the application of such provision or portion thereof to any persons or circumstances, shall not be affected thereby. Each provision of this Agreement shall be valid and enforceable to the fullest extent permitted by law.

(f) This Agreement shall be construed and governed in accordance with the laws of the State of Florida.

(g) In the event that either Party hereto hires an attorney to enforce any term of this Agreement, the Party prevailing in said dispute, enforcement action or legal proceeding shall be entitled to recover reasonable attorneys', paralegals' and other professionals' fees (including those incurred before or at trial or on any re-hearing or appeal and those incurred in connection with a proceeding to determine the reasonableness of such fees) and costs incurred incidental thereto from the Party not prevailing in said legal proceedings.

(h) This Agreement may be executed in counterparts, each of which shall be deemed an original, and all of which shall constitute one agreement.

[signatures appear on following pages]

IN WITNESS WHEREOF, Grantor and Grantee have caused this Agreement to be duly executed as of the date and year first written above.

“Grantor”

**VIERA EAST COMMUNITY
DEVELOPMENT DISTRICT**, a local unit of
special purpose government organized under
Chapter 190, Florida Statutes

By: Vice Chairman

By: _____

Print name: _____

Title: _____

STATE OF FLORIDA

COUNTY OF _____

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization this ____ day of _____, 2025, by _____, the Vice Chairman of **VIERA EAST COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special purpose government organized under Chapter 190, Florida Statutes, on behalf of the company, who is personally known to me, or who _____ produced _____ as identification.

[Affix Notary Stamp or Seal]

Sign: _____

Print name: _____

NOTARY PUBLIC — State of Florida

My Commission expires: _____

Commission No.: _____

(Signature Page follows)

“Grantee”

**HAMMOCK TRACE DISTRICT
ASSOCIATION, INC.** a Florida not for profit
corporation

By: _____

Print name: _____

Title: _____

STATE OF FLORIDA

COUNTY OF _____

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online
notarization this ____ day of August, 2025, by _____, as _____ of
HAMMOCK TRACE DISTRICT ASSOCIATION, INC. a Florida not for profit corporation, on
behalf of the company, who is personally known to me, or who _____ produced
_____ as identification.

[Affix Notary Stamp or Seal]

Sign: _____

Print name: _____

NOTARY PUBLIC — State of _____

My Commission expires: _____

Commission No.: _____

(Exhibit follow)

EXHIBIT A
Grantor Property

Brevard County, Florida Parcel Identification No.: 26-36-10-51-B

Tract "B" East Lake, Viera South P.U.D. – Tracts "MM" and "QQ" – Phases One and Two Section 10 – Township 26 South – Range 36 East Brevard County Florida, according to the map or plat thereof, as recorded in Plat Book 39, Page 6, of the Official Records of Brevard County Florida.

SECTION VI

Viera East CDD Action Items
9/25/2025

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	Complete	1/23/25			
3	Hammock Trace Fountain	Showe/Moller	Ongoing	8/14/25			Awaitng Full Approval of Agreement

SECTION VIII

SECTION A

Viera East
Community Development District
Check Register Summary
August 22, 2025 through September 17, 2025

Fund	Date	Check #'s	Amount
<i>General Fund</i>			
	08/28/25	5558-5576	\$ 10,699.20
	09/04/25	5577-5582	\$ 3,046.01
	09/11/25	5583-5587	\$ 1,051.38
	09/17/25	5588-5598	\$ 14,710.81
		<u>Sub-Total</u>	<u>\$ 29,507.40</u>
<i>Capital Reserve</i>			
	-	-	\$ -
		<u>Sub-Total</u>	<u>\$ -</u>
<i>Golf Course</i>			
	08/28/25	32888-32904	\$ 19,756.30
	09/04/25	32905-32917	\$ 29,020.52
	09/11/25	32918-32936	\$ 29,273.41
	09/17/25	32937-32954	\$ 15,239.94
		<u>Sub-Total</u>	<u>\$ 93,290.17</u>
Total			\$ 122,797.57

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
8/28/25	00347	8/27/25 09132025	202508 300-15500-10000	ENTERTAINMENT 9/13/25	*	225.00	
				CRYSTALIA HAMPTON			225.00 005558
8/28/25	00195	8/21/25 8791568	202508 320-53800-34100	PEST CONTROL	*	498.46	
				ECOLAB PEST ELIMINATION DIV			498.46 005559
8/28/25	00330	8/28/25 09022025	202508 300-15500-10000	ENTERTAINMENT 9/2/25	*	150.00	
				HANS LAFLEUR			150.00 005560
8/28/25	00335	8/27/25 09062025	202508 300-15500-10000	ENTERTAINMENT 9/6/25	*	150.00	
				JEFF YOUNG			150.00 005561
8/28/25	00340	8/27/25 09272025	202508 300-15500-10000	ENTERTAINMENT 9/27/25	*	200.00	
				JEN WORCHEL			200.00 005562
8/28/25	00292	8/27/25 09202025	202508 300-15500-10000	ENTERTAINMENT 9/20/25	*	200.00	
				LACEY CONNELLY			200.00 005563
8/28/25	00190	8/26/25 412568	202508 340-53800-46000	GEAR OIL	*	58.97	
				NAPA AUTO PARTS			58.97 005564
8/28/25	00353	8/26/25 695168	202508 340-53800-46000	OIL	*	188.61	
				PRECISION SMALL ENGINE CO., INC.			188.61 005565
8/28/25	00291	8/27/25 09192025	202508 300-15500-10000	ENTERTAINMENT 9/19/25	*	400.00	
				ROCKSTAR KARAOKE ENTERTAINMENT LLC			400.00 005566
8/28/25	00291	8/27/25 09262025	202508 300-15500-10000	ENTERTAINMENT 9/26/25	*	400.00	
				ROCKSTAR KARAOKE ENTERTAINMENT LLC			400.00 005567
8/28/25	00291	8/28/25 09122025	202508 300-15500-10000	ENTERTAINMENT 9/12/25	*	400.00	
				ROCKSTAR KARAOKE ENTERTAINMENT LLC			400.00 005568
8/28/25	00194	8/20/25 26782508	202508 340-53800-46000	CORE CHARGES	*	143.59	

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	26752506 202508 340-53800-46000	CORE CHARGES	*	86.75	
				ROYAL BATTERY DISTRIBUTORS			230.34 005569
8/28/25 00176		8/19/25	15695655 202508 340-53800-47300	PLAYGROUND MULCH	*	467.55	
				SITEONE LANDSCAPE SUPPLY, LLC			467.55 005570
8/28/25 00348		8/27/25	09152025 202508 300-15500-10000	ENTERTAINMENT 9/15/25	*	150.00	
				STEVE SNELL TRIVIA NIGHT			150.00 005571
8/28/25 00348		8/27/25	09232025 202508 300-15500-10000	ENTERTAINMENT 9/23/25	*	150.00	
				STEVE SNELL TRIVIA NIGHT			150.00 005572
8/28/25 00348		8/27/25	09302025 202508 300-15500-10000	ENTERTAINMENT 9/30/25	*	150.00	
				STEVE SNELL TRIVIA NIGHT			150.00 005573
8/28/25 00356		8/28/25	08252025 202508 310-51300-49200	ARBITRAGE REBATE LIABILIT	*	6,071.00	
				UNITED STATES TREASURY			6,071.00 005574
8/28/25 00188		8/21/25	30902464 202508 340-53800-54100	UNIFORMS	*	68.68	
				UNIFIRST CORPORATION			68.68 005575
8/28/25 00357		8/21/25	41293312 202508 340-53800-46000	FLYER	*	189.01	
		8/21/25	41293313 202508 340-53800-46000	FLYER	*	351.58	
				WESCO TURF, INC.			540.59 005576
9/04/25 00285		8/15/25	2155 202508 340-53800-47300	GRASS CUTTING	*	1,800.00	
				A NEW LIFE LAWN CARE & MORE			1,800.00 005577
9/04/25 00306		8/21/25	30723 202508 320-53800-48000	1/4 PAGE AD	*	433.50	
				BLUEWATER CREATIVE GROUP, INC.			433.50 005578
9/04/25 00329		8/27/25	1332 202508 340-53800-43500	RECLAIMED WATER AND SUPPL	*	500.00	
				BREVARD COUNTY UTILITY SERVICES			500.00 005579

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
9/17/25	00126	9/01/25	511	202509	310-51300-34000				
			MANAGEMENT FEES	SEPT25		*	9,603.50		
		9/01/25	511	202509	310-51300-35100				
			INFORMATION TECH			*	394.58		
		9/01/25	511	202509	310-51300-31700				
			DISSEMINATION SVC			*	87.50		
		9/01/25	511	202509	310-51300-51000				
			OFFICE SUPPLIES			*	.06		
		9/01/25	511	202509	310-51300-42000				
			POSTAGE			*	1.48		
		9/01/25	511	202509	310-51300-42500				
			COPIES			*	22.50		
					GMS-CENTRAL FLORIDA, LLC			10,109.62	005591
9/17/25	00335	9/13/25	09132025	202509	320-53800-48000				
			ENTERTAINMENT	9/13/25		*	150.00		
					JEFF YOUNG			150.00	005592
9/17/25	00359	9/10/25	2237	202509	340-53800-46000				
			REPAIR OF FLAKE COATING			*	700.00		
					LIQUID FLOORS USA OF CENTRAL FLORID			700.00	005593
9/17/25	00196	9/08/25	17BC0000	202509	340-53800-46000				
			HTDO ADV 10 PA S			*	113.17		
					RING POWER CORPORATION			113.17	005594
9/17/25	00078	9/11/25	215844	202509	340-53800-46000				
			AIR FILTER BRIGGS			*	14.99		
					ROCKLEDGE MOWER & SERVICE			14.99	005595
9/17/25	00259	8/30/25	S7 VECDD	202508	320-53800-48000				
			SOCIAL MEDIA MARKETING			*	2,600.00		
					UNIQUE WEBB CONSULTING			2,600.00	005596
9/17/25	00188	9/10/25	32311287	202509	340-53800-54100				
			UNIFORMS			*	68.68		
					UNIFIRST CORPORATION			68.68	005597
9/17/25	00330	9/16/25	09162025	202509	320-53800-48000				
			ENTERTAINMENT	9/16/25		*	150.00		
					HANS LAFLEUR			150.00	005598
					TOTAL FOR BANK A		29,507.40		
					TOTAL FOR REGISTER		29,507.40		

VIER --VIERA EAST-- AWOLFE

*** CHECK DATES 08/22/2025 - 09/17/2025 ***
 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 #
8/28/25	01485	8/20/25 92126766	202508 300-14200-10000	GOLF BALLS	*	504.80	
				ACUSHNET COMPANY			504.80 032888
8/28/25	01654	8/26/25 1852981	202508 320-57200-51100	TOWEL	*	147.80	
				ALSCO			147.80 032889
8/28/25	01668	8/18/25 60579	202508 390-57200-51160	JANITORIAL SVCS	*	280.00	
				BREVARD HOME CLEANING			280.00 032890
8/28/25	01689	8/21/25 087453	202508 300-14100-10000	BREAD	*	256.20	
				BREVARD BAKERS BREAD INC			256.20 032891
8/28/25	00024	8/14/25 141774 A	202508 320-57200-43000	4563 BRAYWICK CT	*	71.82	
				CITY OF COCOA UTILITIES			71.82 032892
8/28/25	00279	8/28/25 BTR26-15	202508 320-57200-54000	OUTDOOR REC BOWLING MARIN	*	200.00	
				CITY OF ROCKLEDGE			200.00 032893
8/28/25	01632	8/18/25 10132820	202508 320-57200-41000	TELEPHONE	*	633.01	
		8/18/25 10132820	202508 300-13100-10000	TELEPHONE	*	633.02	
				FUSION LLC			1,266.03 032894
8/28/25	01699	8/22/25 08222025	202508 320-57200-51000	REIMBURSEMENT	*	21.27	
				JOHN NARDACCI			21.27 032895
8/28/25	01700	8/28/25 09052025	202508 330-57200-51100	ICE	*	350.00	
				LEE'S ICE			350.00 032896
8/28/25	01581	8/22/25 400	202508 390-57200-54200	AIR2G2 RENTAL	*	2,500.00	
				MADDEN AERATION			2,500.00 032897
8/28/25	99999	8/28/25 VOID	202508 000-00000-00000	VOID CHECK	C	.00	
				*****INVALID VENDOR NUMBER*****			.00 032898

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
8/28/25	99999	8/28/25	VOID 202508 000-00000-00000 VOID CHECK		C	.00	
*****INVALID VENDOR NUMBER*****							.00 032899
8/28/25	99999	8/28/25	VOID 202508 000-00000-00000 VOID CHECK		C	.00	
*****INVALID VENDOR NUMBER*****							.00 032900
8/28/25	01324	8/16/25	08162025 202508 300-13100-10400 CHILLER		*	3,539.04	
		8/16/25	08162025 202508 330-57200-51050 STORAGE BINS		*	28.99	
		8/16/25	08162025 202508 320-57200-51000 DESK FAN & DRINKS		*	57.71	
		8/16/25	08162025 202508 320-57200-51100 AMERICAN FLAG		*	99.94	
		8/16/25	08162025 202508 340-57200-51100 CABLE		*	27.80	
		8/16/25	08162025 202508 330-57200-46000 PIPE & TEE		*	41.80	
		8/16/25	08162025 202508 300-13100-10000 CLAMP		*	28.73	
		8/16/25	08162025 202508 320-57200-41000 HULU		*	105.97	
		8/16/25	08162025 202508 340-57200-51100 CABLE		*	18.16	
		8/16/25	08162025 202508 300-14200-10000 SUNSCREEN		*	77.26	
		8/16/25	08162025 202508 320-57200-51100 PRIME		*	179.00	
		8/16/25	08162025 202508 320-57200-51000 MONITOR ARM		*	26.52	
		8/16/25	08162025 202508 330-57200-54000 TEST RUN		*	5.00	
		8/16/25	08162025 202508 320-57200-51200 ROOM RENTAL		*	405.67	
		8/16/25	08162025 202508 330-57200-51100 STORAGE		*	95.94	
		8/16/25	08162025 202508 320-57200-51000 STORAGE BINS, DRIVER		*	55.79	
		8/16/25	08162025 202508 320-57200-51100 K-CUPS		*	30.85	
		8/16/25	08162025 202508 300-13100-10000 TUBE		*	189.99	
		8/16/25	08162025 202508 300-13100-10000 ELECTROLYTES		*	18.98	

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
8/16/25		08162025	202508 300-13100-10000	GATORADE	*	48.74	
8/16/25		08162025	202508 320-57200-51000	SCANNER	*	62.69	
8/16/25		08162025	202508 300-13100-10000	PET WASTE BAGS	*	72.50	
8/16/25		08162025	202508 320-57200-51000	ENVELOPES	*	6.89	
8/16/25		08162025	202508 320-57200-51200	ROOM RENTAL	*	474.13	
8/16/25		08162025	202508 300-13100-10000	REFILL	*	500.00	
8/16/25		08162025	202508 320-57200-41000	CRICKET WIRELESS	*	143.00	
8/16/25		08162025	202508 300-13100-10000	TERMINAL	*	300.00	
8/16/25		08162025	202508 300-13100-10000	LICENSE	*	102.50	
8/16/25		08162025	202508 340-57200-51100	CLAMP & VALVE	*	93.43	
8/16/25		08162025	202508 300-13100-10000	OIL	*	296.33	
8/16/25		08162025	202508 320-57200-51100	SUNSHADE	*	149.99	
8/16/25		08162025	202508 320-57200-51100	PHONE ACCESSORY	*	69.00	
8/16/25		08162025	202508 300-14100-10200	DRINKS	*	11.97	
8/16/25		08162025	202508 320-57200-51100	TABLE CLOTHS	*	107.98	
8/16/25		08162025	202508 300-13100-10000	RAFFLE TICKETS	*	21.39	
8/16/25		08162025	202508 300-13100-10000	GOOGLE ADS	*	293.48	
8/16/25		08162025	202508 300-13100-10000	PARTY SUPPLIES	*	237.55	
8/16/25		08162025	202508 300-13100-10000	COOLER	*	37.44	
8/16/25		08162025	202508 300-13100-10000	DRINKS & PIE	*	68.80	
8/16/25		08162025	202508 300-13100-10000	DRINKS FOR TEACHERS	*	174.93	
8/16/25		08162025	202508 320-57200-49000	INTEREST CHARGES	*	106.59-	

REGIONS BANK

8,199.29 032901

VIER --VIERA EAST-- AWOLFE

*** CHECK DATES 08/22/2025 - 09/17/2025 ***
 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 #
8/28/25	01701	8/19/25 55433	202508 300-14200-10000	GOLF SHIRTS	*	1,293.12	
				SWANNIES GOLF APPAREL CO.			1,293.12 032902
8/28/25	00130	8/22/25 72226785	202508 330-57200-51025	KITCHEN SUPPLIES	*	65.97	
		8/22/25 72226785	202508 300-14100-10000	FOOD	*	1,717.52	
		8/22/25 72226785	202508 330-57200-43100	FUEL	*	6.50	
		8/26/25 72227500	202508 300-14100-10200	BEVERAGES	*	810.66	
		8/26/25 72227500	202508 330-57200-51050	PAPER	*	268.97	
		8/26/25 72227500	202508 330-57200-51050	KITCHEN SUPPLIES	*	123.33	
		8/26/25 72227500	202508 300-14100-10000	FOOD	*	1,488.47	
		8/26/25 72227500	202508 330-57200-43100	FUEL	*	6.50	
				SYSCO			4,487.92 032903
8/28/25	00807	8/21/25 30902465	202508 390-57200-54100	UNIFORMS	*	178.05	
				UNIFIRST CORPORATION			178.05 032904
9/04/25	01654	9/02/25 1855086	202509 320-57200-51100	TOWELS	*	153.74	
				ALSCO			153.74 032905
9/04/25	01560	8/31/25 00122052	202508 330-57200-43100	CYLINDER RENTAL	*	226.98	
		8/31/25 00122108	202508 330-57200-43100	CYLINDER RENTAL	*	3.40	
				ARC3 GASES, INC			230.38 032906
9/04/25	01689	8/28/25 087486	202508 300-14100-10000	BREAD	*	185.00	
				BREVARD BAKERS BREAD INC			185.00 032907
9/04/25	00587	8/28/25 16748341	202508 390-57200-46110	GASOLINE	*	700.40	
		8/28/25 16748341	202508 300-13100-10000	GASOLINE	*	344.98	
		8/28/25 16748342	202508 390-57200-46110	DIESEL	*	496.64	

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		8/28/25 16748342	202508 300-13100-10000		*	244.62	
		DIESEL					
				GLOVER OIL COMPANY INC			1,786.64 032908
9/04/25 00564		8/25/25 55311	202508 390-57200-47300		*	974.28	
		BIN C TOPDRESS					
				GOLF SPECIALTIES, INC.			974.28 032909
9/04/25 01324		8/22/25 0822025	202508 330-57200-51025		*	34.51	
		MIXING GLASS					
		8/22/25 0822025	202508 300-14100-10000		*	.99	
		CILANTRO					
		8/22/25 0822025	202508 330-57200-51100		*	42.79	
		DRINK BUCKETS					
		8/22/25 0822025	202508 330-57200-51100		*	22.44	
		OPENERS					
		8/22/25 0822025	202508 330-57200-51025		*	327.28	
		KITCHEN SUPPLIES					
		8/22/25 0822025	202508 330-57200-51200		*	40.00	
		FOODHANDLER CERTIFICATE					
		8/22/25 0822025	202508 300-14100-10000		*	41.14	
		FOOD					
		8/22/25 0822025	202508 320-57200-51200		*	51.08	
		SALADS					
				REGIONS BANK			560.23 032910
9/04/25 00603		8/27/25 215227	202508 390-57200-46000		*	17.97	
		REPLACES WALBRO					
				ROCKLEDGE MOWER & SERVICE			17.97 032911
9/04/25 01334		8/25/25 15742482	202508 390-57200-47500		*	719.80	
		SENCOR 75 POST EMERGENT					
				SITEONE LANDSCAPE SUPPLY, LLC			719.80 032912
9/04/25 00130		8/29/25 72228077	202508 300-14100-10200		*	575.28	
		BEVERAGES					
		8/29/25 72228077	202508 300-14100-10000		*	786.29	
		FOOD					
		8/29/25 72228077	202508 330-57200-43100		*	6.50	
		FUEL					
		8/30/25 72228326	202508 300-14100-10200		*	19.98	
		BEVERAGE					
		8/30/25 72228326	202508 300-14100-10000		*	494.54	
		FOOD					
		8/30/25 72228326	202508 330-57200-43100		*	6.50	
		FUEL					

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
9/11/25	01654	9/09/25 1857181 TOWELS	202509 320-57200-51100	ALSCO	*	153.74	153.74 032920
9/11/25	01560	7/31/25 00121181 CYLINDER RENTAL	202507 330-57200-43100	ARC3 GASES, INC	*	226.98	226.98 032921
9/11/25	01668	8/25/25 61145 JANITORIAL SVCS	202508 390-57200-51160	BREVARD HOME CLEANING	*	280.00	560.00 032922
		9/01/25 61514 JANITORIAL SVCS	202509 390-57200-51160		*	280.00	
9/11/25	01689	9/04/25 935466 BREAD	202509 300-14100-10000	BREVARD BAKERS BREAD INC	*	185.00	185.00 032923
9/11/25	01695	9/03/25 8625889 GOLF BALLS	202509 300-14200-10000	DUNLOP SPORTS AMERICAS	*	132.40	132.40 032924
9/11/25	01681	8/21/25 15951226 TELEPHONE	202508 320-57200-54210	EVERON, LLC	*	134.80	134.80 032925
9/11/25	00097	9/04/25 504509 SCORECARDS	202509 340-57200-42600	GOLF ASSOCIATES SCORECARD COMPANY	*	726.48	726.48 032926
9/11/25	99999	9/11/25 VOID VOID CHECK	202509 000-00000-00000	*****INVALID VENDOR NUMBER*****	C	.00	.00 032927
9/11/25	01693	8/29/25 08292025 CAULK	202508 300-13100-10000		*	12.76	
		8/29/25 08292025 CANLESS LED	202508 330-57200-46000		*	15.97	
		8/29/25 08292025 CONCRETE MIX	202508 300-13100-10000		*	4.48	
		8/29/25 08292025 FENCE TIES/RINGS	202508 300-13100-10000		*	42.41	
		8/29/25 08292025 ELBOW	202508 300-13100-10000		*	2.91	
		8/29/25 08292025 TURNBUCKLE	202508 300-13100-10000		*	4.16	

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		8/29/25	08292025 202508 300-13100-10000		*	94.52	
			WEATHERSHIELD				
		8/29/25	08292025 202508 300-13100-10000		*	46.17	
			WOOD & TAPE				
		8/29/25	08292025 202508 300-13100-10000		*	48.32	
			4X4				
		8/29/25	08292025 202508 300-13100-10000		*	14.97	
			HEADLAMP				
		8/29/25	08292025 202508 300-13100-10000		*	32.94	
			WOOD & PRUNING				
		8/29/25	08292025 202508 300-13100-10000		*	9.34	
			PVC				
		8/29/25	08292025 202508 300-13100-10000		*	25.41	
			PVC				
		8/29/25	08292025 202508 300-13100-10000		*	2.19	
			BUSHING				
		8/29/25	08292025 202508 300-13100-10000		*	11.96	
			BUSHING				
		8/29/25	08292025 202508 300-13100-10000		*	22.94	
			FLAP				
		8/29/25	08292025 202508 300-13100-10000		*	81.32	
			REPAIR SUPPLIES				
		8/29/25	08292025 202508 300-13100-10000		*	9.13	
			THREAD TAPE				
		8/29/25	08292025 202508 300-13100-10000		*	31.29	
			SHOWER HEAD				
				HOME DEPOT CREDIT SERVICES			513.19 032928
9/11/25 00808		9/11/25 09112025 202508 300-13100-10000			*	860.00	
			TIP OUT JR ACHIEVEMENT TO				
				PETTY CASH			860.00 032929
9/11/25 00808		8/25/25 08252025 202508 300-10100-11000			*	869.00	
			PETTY CASH				
				PETTY CASH			869.00 032930
9/11/25 00130		9/03/25 72229256 202509 330-57200-43100			*	6.50	
			FUEL				
		9/03/25 72229256 202509 300-14100-10000			*	2,400.90	
			FOOD				
		9/06/25 72230023 202509 300-14100-10000			*	1,629.05	
			FOOD				
		9/06/25 72230023 202509 300-14100-10200			*	927.05	
			BEVERAGES				
		9/06/25 72230023 202509 330-57200-51050			*	514.10	
			PAPER				

VIER --VIERA EAST-- AWOLFE

AP300R		YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN 9/17/25		PAGE 9	
*** CHECK DATES 08/22/2025 - 09/17/2025 ***		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 #
		9/06/25 72230023	202509 330-57200-51025		*	201.38	
		KITCHEN SUPPLIES					
		9/06/25 72230023	202509 330-57200-43100		*	6.50	
		FUEL					
				SYSO			5,685.48 032931
9/11/25 01512		8/28/25 2073873	202508 390-57200-54600		*	242.06	
		RENT					
		8/28/25 2073873	202508 350-57200-46100		*	10,784.30	
		RENT					
		8/28/25 2073873	202508 390-57200-54600		*	253.59	
		RENT					
		8/28/25 2073873	202508 350-57200-46100		*	492.60	
		RENT					
		8/29/25 2077911	202508 390-57200-54600		*	1,065.98	
		RENT					
				THE HUNTINGTON NATIONAL BANK			12,838.53 032932
9/11/25 01672		8/31/25 18694430	202508 320-57200-54500		*	469.30	
		INTERNET					
				TPX COMMUNICATIONS			469.30 032933
9/11/25 01588		9/08/25 10299	202509 390-57200-47500		*	3,632.00	
		FOLIAR PAK FOUNDATION 40					
				TURF SOLUTIONS OF FLORIDA INC			3,632.00 032934
9/11/25 00807		9/03/25 32311279	202509 390-57200-54100		*	178.05	
		UNIFORMS					
				UNIFIRST CORPORATION			178.05 032935
9/11/25 00117		9/02/25 41295698	202509 390-57200-46000		*	214.12	
		FLYERS					
		9/03/25 41296124	202509 390-57200-46000		*	492.78	
		FLYERS					
				WESCOTURF INC.			706.90 032936
9/17/25 01485		9/03/25 92136288	202509 300-14200-10000		*	331.36	
		GOLF BALLS					
				ACUSHNET COMPANY			331.36 032937
9/17/25 01654		9/16/25 1859276	202509 320-57200-51100		*	153.74	
		TOWELS					
				ALSCO			153.74 032938
9/17/25 01560		9/16/25 00122461	202509 330-57200-43100		*	197.69	
		GASES					
				ARC3 GASES, INC			197.69 032939

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
9/17/25	01071	9/01/25 510	202509 310-57200-31700		*	87.50	
			DISSEMINATION SVC				
				GMS-CENTRAL FLORIDA, LLC			87.50 032947
9/17/25	01358	8/31/25 00136434	202508 320-57200-46000		*	57.13	
			CYLINDER RENTAL				
				NEXAIR, LLC			57.13 032948
9/17/25	00603	9/11/25 215813	202509 390-57200-46000		*	6.99	
			STARTER HANDLE				
				ROCKLEDGE MOWER & SERVICE			6.99 032949
9/17/25	01210	9/13/25 60424782	202509 320-57200-51000		*	81.26	
			OFFICE SUPPLIES				
				STAPLES ADVANTAGE			81.26 032950
9/17/25	00130	9/10/25 72230628	202509 330-57200-51025		*	227.39	
			KITCHEN SUPPLIES				
		9/10/25 72230628	202509 300-14100-10000		*	771.29	
			FOOD				
		9/10/25 72230628	202509 330-57200-43100		*	6.50	
			FUEL				
		9/12/25 72230967	202509 330-57200-51025		*	388.42	
			KITCHEN SUPPLIES				
		9/12/25 72230967	202509 320-57200-51100		*	350.40	
			G/C				
		9/12/25 72230967	202509 300-14100-10000		*	1,531.46	
			FOOD				
		9/12/25 72230967	202509 330-57200-43100		*	6.50	
			FUEL				
				SYSCO			3,281.96 032951
9/17/25	00807	9/10/25 32311287	202509 390-57200-54100		*	178.05	
			UNIFORMS				
				UNIFIRST CORPORATION			178.05 032952
9/17/25	01558	9/11/25 50358329	202509 390-57200-54600		*	652.46	
			TRACTOR LEASE				
				WELLS FARGO FINANCIAL LEASING, INC.			652.46 032953
9/17/25	00117	9/05/25 41296582	202509 390-57200-46000		*	715.23	
			FLYERS				
		9/05/25 41296965	202509 390-57200-46000		*	106.01	
			BRAKE TUBE				
		9/10/25 41298086	202509 390-57200-46000		*	196.44	
			SENSOR				

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
9/10/25		41298087	202509 390-57200-46000		*	153.85	
		RELAY					
9/12/25		41298523	202509 390-57200-46000		*	780.32	
		SEAL KIT					
				WESCOTURF INC.			1,951.85 032954

						TOTAL FOR BANK B	93,290.17
						TOTAL FOR REGISTER	93,290.17

VIER --VIERA EAST-- AWOLFE

SECTION B

Viera East
Community Development District

Unaudited Financial Reporting
August 31, 2025



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Viera East
Community Development District
Combined Balance Sheet
August 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	\$ 139,045	\$ -	\$ -	\$ -	\$ 654,994	\$ 794,040
Capital Reserve Account	\$ -	\$ 260,720	\$ -	\$ -	\$ -	\$ 260,720
Assessments Receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Receivable	\$ -	\$ -	\$ -	\$ -	\$ 6,285	\$ 6,285
Due from Capital Projects	\$ -	\$ 14,443	\$ -	\$ -	\$ -	\$ 14,443
Due from Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ 3,539	\$ 3,539
Due from Golf Course	\$ 422	\$ -	\$ -	\$ -	\$ -	\$ 422
Due from General Fund	\$ -	\$ -	\$ 233	\$ -	\$ 66,842	\$ 67,075
Due from Other	\$ -	\$ -	\$ -	\$ -	\$ 18,378	\$ 18,378
Prepaid Expenses	\$ 6,377	\$ -	\$ -	\$ -	\$ 67,219	\$ 73,595
Inventory - Pro Shop	\$ -	\$ -	\$ -	\$ -	\$ 42,550	\$ 42,550
Inventory - Hook & Eagle	\$ -	\$ -	\$ -	\$ -	\$ 41,424	\$ 41,424
<u>Investments</u>						
State Board of Administration Series 2012	\$ 468,723	\$ 1,110,413	\$ -	\$ -	\$ 305,031	\$ 1,884,167
Reserve	\$ -	\$ -	\$ -	\$ -	\$ 285,192	\$ 285,192
Benefit Assessment	\$ -	\$ -	\$ -	\$ -	\$ 55,949	\$ 55,949
Bond Service	\$ -	\$ -	\$ -	\$ -	\$ 6,542	\$ 6,542
Recreation Fees	\$ -	\$ -	\$ -	\$ -	\$ 107,468	\$ 107,468
Prepaid Expenses - Debt	\$ -	\$ -	\$ -	\$ -	\$ 43,333	\$ 43,333
<u>Series 2020</u>						
Reserve	\$ -	\$ -	\$ 238,835	\$ -	\$ -	\$ 238,835
Temporary Interest	\$ -	\$ -	\$ 96	\$ -	\$ -	\$ 96
Bond Service	\$ -	\$ -	\$ 136,907	\$ -	\$ -	\$ 136,907
Project	\$ -	\$ -	\$ -	\$ 65,301	\$ -	\$ 65,301
Improvements (Net of Depreciation)	\$ -	\$ -	\$ -	\$ -	\$ 1,779,589	\$ 1,779,589
Total Assets	\$ 614,567	\$ 1,385,575	\$ 376,071	\$ 65,301	\$ 3,484,336	\$ 5,925,849
Liabilities						
Accounts Payable	\$ 5,467	\$ -	\$ -	\$ -	\$ 44,051	\$ 49,518
Accrued Expenses	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ 250
Deferred Revenue - Season Advance	\$ -	\$ -	\$ -	\$ -	\$ 27,572	\$ 27,572
Deferred Revenue - Special Assessment O&M	\$ -	\$ -	\$ -	\$ -	\$ 1,520	\$ 1,520
Deferred Revenue - Special Assessment Debt	\$ -	\$ -	\$ -	\$ -	\$ 50,962	\$ 50,962
Due to General Fund	\$ -	\$ -	\$ -	\$ -	\$ 422	\$ 422
Due to Golf Course	\$ 66,842	\$ 3,539	\$ -	\$ -	\$ -	\$ 70,381
Due to Debt Service	\$ 233	\$ -	\$ -	\$ -	\$ -	\$ 233
Due to Capital Reserve	\$ -	\$ -	\$ -	\$ 14,443	\$ -	\$ 14,443
Accrued Interest Payable	\$ -	\$ -	\$ -	\$ -	\$ 17,751	\$ 17,751
Accrued Principal Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Payroll Payable	\$ 9,180	\$ -	\$ -	\$ -	\$ 26,147	\$ 35,327
Notes Payable	\$ -	\$ -	\$ -	\$ -	\$ 766,826	\$ 766,826
Sales Tax Payable	\$ -	\$ -	\$ -	\$ -	\$ 23,339	\$ 23,339
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	\$ 81,722	\$ 3,539	\$ -	\$ 14,443	\$ 1,968,385	\$ 2,068,089
Fund Balance						
Nonspendable						
Prepaid Items	\$ 6,377	\$ -	\$ -	\$ -	\$ -	\$ 6,377
Restricted for						
Debt Service - Series 2020	\$ -	\$ -	\$ 376,071	\$ -	\$ -	\$ 376,071
Capital Projects - Series 2020	\$ -	\$ -	\$ -	\$ 50,858	\$ -	\$ 50,858
Assigned for						
Capital Reserves	\$ -	\$ 1,382,036	\$ -	\$ -	\$ -	\$ 1,382,036
Unassigned	\$ 526,468	\$ -	\$ -	\$ -	\$ 1,515,950	\$ 2,042,419
Total Fund Balances	\$ 532,845	\$ 1,382,036	\$ 376,071	\$ 50,858	\$ 1,515,950	\$ 3,857,760
Total Liabilities & Fund Balance	\$ 614,567	\$ 1,385,575	\$ 376,071	\$ 65,301	\$ 3,484,336	\$ 5,925,849

Viera East
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending August 31, 2025

	Adopted Budget	Prorated Budget Thru 08/31/25	Actual Thru 08/31/25	Variance
<u>Revenues</u>				
Maintenance Assessments	\$ 1,378,973	\$ 1,378,973	\$ 1,389,162	\$ 10,189
Golf Course Administrative Services	\$ 56,280	\$ 51,590	\$ 51,590	\$ 0
Donations for Park Materials	\$ 5,000	\$ 4,583	\$ -	\$ (4,583)
Miscellaneous Revenue - Marketing	\$ 20,000	\$ 18,333	\$ 7,556	\$ (10,778)
Interest Income	\$ 100	\$ 92	\$ 18,723	\$ 18,632
Total Revenues	\$1,460,353	\$1,453,571	\$1,467,031	\$ 13,460
<u>Expenditures</u>				
<u>General & Administrative</u>				
Supervisors Fees	\$ 30,519	\$ 27,976	\$ 22,898	\$ 5,077
Engineering Fees	\$ 5,000	\$ 4,583	\$ -	\$ 4,583
Attorney's Fees	\$ 20,000	\$ 18,333	\$ 2,988	\$ 15,346
Dissemination	\$ 1,050	\$ 963	\$ 963	\$ -
Trustee Fees	\$ 5,600	\$ 5,133	\$ 3,367	\$ 1,766
Annual Audit	\$ 14,000	\$ 12,833	\$ 13,439	\$ (606)
Collection Agent	\$ 2,500	\$ 2,292	\$ -	\$ 2,292
Management Fees	\$ 115,242	\$ 105,639	\$ 105,639	\$ -
Postage	\$ 2,000	\$ 1,833	\$ 12	\$ 1,822
Printing & Binding	\$ 2,500	\$ 2,292	\$ 352	\$ 1,939
Insurance - Liability	\$ 15,229	\$ 13,960	\$ 8,947	\$ 5,013
Legal Advertising	\$ 2,500	\$ 2,292	\$ 299	\$ 1,993
Other Current Charges	\$ 1,200	\$ 1,100	\$ 6,407	\$ (5,307)
Office Supplies	\$ 2,000	\$ 1,833	\$ 103	\$ 1,730
Dues & Licenses	\$ 175	\$ 175	\$ 175	\$ -
Information Technology	\$ 4,735	\$ 4,340	\$ 4,340	\$ 0
Total General & Administrative	\$ 224,250	\$ 205,577	\$ 169,929	\$ 35,648

Viera East
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending August 31, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/25	Thru 08/31/25	Variance

Operations & Maintenance

Operating Expenditures

Salaries	\$ 178,500	\$ 163,625	\$ 166,612	\$ (2,987)
Administration Fee	\$ 1,436	\$ 1,316	\$ 1,830	\$ (513)
FICA Expense	\$ 14,155	\$ 12,975	\$ 12,746	\$ 230
Health Insurance	\$ 5,000	\$ 4,583	\$ 1,257	\$ 3,326
Workers Compensation	\$ 3,790	\$ 3,474	\$ 2,557	\$ 917
Unemployment	\$ 1,119	\$ 1,026	\$ 610	\$ 416
Retirement Contribution	\$ 5,061	\$ 4,639	\$ -	\$ 4,639
Other Contractual	\$ 10,000	\$ 9,167	\$ 7,411	\$ 1,756
Marketing - Lifestyle/Amenities	\$ 95,000	\$ 87,083	\$ 83,828	\$ 3,255
Training	\$ 500	\$ 458	\$ -	\$ 458

Subtotal Field Expenditures	\$ 314,561	\$ 288,348	\$ 276,851	\$ 11,497
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Maintenance Expenditures

Canal Maintenance	\$ 14,000	\$ 12,833	\$ -	\$ 12,833
Lake Bank Restoration	\$ 164,000	\$ 150,333	\$ 170,620	\$ (20,287)
Lake Bank Education Project	\$ 3,000	\$ 2,750	\$ -	\$ 2,750
Environmental Services	\$ 10,000	\$ 9,167	\$ -	\$ 9,167
Water Management System	\$ 134,248	\$ 123,061	\$ 102,931	\$ 20,129
Midge Control	\$ 8,000	\$ 7,333	\$ -	\$ 7,333
Contingencies	\$ 10,000	\$ 9,167	\$ 3,200	\$ 5,967
Fire Line Management	\$ 3,500	\$ 3,208	\$ 1,895	\$ 1,313
Basin Repair	\$ 3,000	\$ 2,750	\$ -	\$ 2,750

Subtotal Maintenance Expenditures	\$ 349,748	\$ 320,602	\$ 278,647	\$ 41,956
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Viera East
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending August 31, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/25	Thru 08/31/25	Variance
Grounds Maintenance Expenditures				
Salaries	\$ 232,730	\$ 213,336	\$ 184,802	\$ 28,534
Bonus Program	\$ -	\$ -	\$ 59,814	\$ (59,814)
Administrative Fees	\$ 2,840	\$ 2,603	\$ 1,992	\$ 611
FICA	\$ 19,787	\$ 18,138	\$ 14,137	\$ 4,001
Health Insurance	\$ 32,893	\$ 30,152	\$ 29,020	\$ 1,132
Workers Compensation	\$ 4,942	\$ 4,530	\$ 3,052	\$ 1,478
Unemployment	\$ 2,608	\$ 2,391	\$ 1,254	\$ 1,137
Retirement Contribution	\$ 6,682	\$ 6,125	\$ -	\$ 6,125
Telephone	\$ 15,660	\$ 14,355	\$ 8,355	\$ 6,000
Utilities	\$ 15,000	\$ 13,750	\$ 5,676	\$ 8,074
Property Appraiser	\$ 1,990	\$ 1,824	\$ 2,391	\$ (567)
Insurance - Property	\$ 3,344	\$ 3,065	\$ 3,333	\$ (268)
Repairs	\$ 25,000	\$ 22,917	\$ 31,473	\$ (8,556)
Fuel	\$ 21,000	\$ 19,250	\$ 13,860	\$ 5,390
Park Maintenance	\$ 45,000	\$ 41,250	\$ 28,189	\$ 13,061
Sidewalk Repair	\$ 15,000	\$ 13,750	\$ -	\$ 13,750
Chemicals	\$ 4,000	\$ 3,667	\$ 3,124	\$ 543
Contingencies	\$ 10,000	\$ 9,167	\$ 16,934	\$ (7,767)
Refuse	\$ 12,000	\$ 11,000	\$ 14,526	\$ (3,526)
Office Supplies	\$ -	\$ -	\$ 2,361	\$ (2,361)
Uniforms	\$ 4,000	\$ 3,667	\$ 2,720	\$ 946
Fire Alarm System	\$ 7,500	\$ 6,875	\$ 270	\$ 6,605
Rain Bird Pump System	\$ 28,041	\$ 25,704	\$ 9,194	\$ 16,510
Park Materials	\$ 10,000	\$ 9,167	\$ 335	\$ 8,832
Bay Hill Flow Way Maintenance	\$ 20,000	\$ 18,333	\$ -	\$ 18,333
Subtotal Grounds Maintenance Exp.	\$ 540,017	\$ 495,016	\$ 436,812	\$ 58,204
Total Operations & Maintenance	\$1,204,326	\$1,103,966	\$ 992,309	\$ 111,657
Total Expenditures	\$1,428,576	\$1,309,543	\$1,162,238	\$ 147,305
Excess (Deficiency) of Revenues over Exp.	\$ 31,777		\$ 304,793	
<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)		\$ 273,016	
Fund Balance - Beginning	\$ -		\$ 259,828	
Fund Balance - Ending	\$ (0)		\$ 532,845	

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	\$ 366	\$ -	\$ 1,389,162
Golf Course Administrative Service	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ -	\$ 51,590
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	\$ 1,990	\$ -	\$ 18,723
Total Revenues	\$ 4,690	\$401,244	\$841,613	\$ 71,348	\$ 24,002	\$ 17,891	\$ 44,861	\$ 12,897	\$ 33,873	\$ 7,567	\$ 7,045	\$ -	\$ 1,467,031

<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	\$ 2,190	\$ -	\$ 22,898
Engineering Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Attorney's Fees	\$ 2,988	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,988
Dissemination	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ -	\$ 963
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	\$ 1,222	\$ -	\$ 13,439
Collection Agent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Management Fees	\$ 9,604	\$ 9,604	\$ 9,604	\$ 9,604	\$ 9,604	\$ 9,604	\$ 9,604	\$ 9,604	\$ 9,604	\$ 9,604	\$ 9,604	\$ -	\$ 105,639
Postage	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ 12
Printing & Binding	\$ 4	\$ 6	\$ 103	\$ 5	\$ 13	\$ 42	\$ 51	\$ 40	\$ 62	\$ 24	\$ 4	\$ -	\$ 352
Insurance - Liability	\$ 813	\$ 813	\$ 813	\$ 813	\$ 813	\$ 813	\$ 813	\$ 813	\$ 813	\$ 813	\$ 813	\$ -	\$ 8,947
Legal Advertising	\$ 299	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 299
Other Current Charges	\$ 25	\$ 27	\$ 31	\$ -	\$ 11	\$ 35	\$ 31	\$ 34	\$ 55	\$ 34	\$ 6,126	\$ -	\$ 6,407
Office Supplies	\$ 103	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ 103
Dues & Licenses	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Information Technology	\$ 395	\$ 395	\$ 395	\$ 395	\$ 395	\$ 395	\$ 395	\$ 395	\$ 395	\$ 395	\$ 395	\$ -	\$ 4,340
Total General & Administrative	\$ 17,350	\$ 14,907	\$ 14,782	\$ 14,929	\$ 14,691	\$ 14,950	\$ 14,730	\$ 13,576	\$ 14,793	\$ 14,781	\$ 20,441	\$ -	\$ 169,929

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	\$ 16,607	\$ -	\$ 166,612
Administration Fee	\$ 103	\$ 99	\$ 955	\$ 95	\$ 103	\$ 72	\$ 69	\$ 72	\$ 123	\$ 73	\$ 66	\$ -	\$ 1,830
FICA Expense	\$ 1,130	\$ 1,100	\$ 1,137	\$ 1,137	\$ 1,027	\$ 1,161	\$ 1,160	\$ 1,217	\$ 1,166	\$ 1,239	\$ 1,270	\$ -	\$ 12,746

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	\$ 109	\$ -	\$ 1,257
Workers Compensation	\$ 68	\$ 317	\$ 235	\$ 235	\$ 212	\$ 240	\$ 240	\$ 251	\$ 241	\$ 256	\$ 262	\$ -	\$ 2,557
Unemployment	\$ 106	\$ -	\$ 242	\$ 242	\$ 21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 610
Retirement Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Contractual	\$ 611	\$ 704	\$ 608	\$ 608	\$ 611	\$ 611	\$ 631	\$ 655	\$ 1,061	\$ 655	\$ 655	\$ -	\$ 7,411
Marketing - Lifestyle/Amenities	\$ 10,450	\$ 4,629	\$ 10,637	\$ 5,454	\$ 8,322	\$ 4,178	\$ 6,078	\$ 8,631	\$ 7,536	\$ 10,186	\$ 7,727	\$ -	\$ 83,828
Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Operating Exp.	\$ 27,404	\$ 21,342	\$ 28,787	\$ 22,744	\$ 23,830	\$ 21,546	\$ 23,456	\$ 26,850	\$ 25,483	\$ 28,713	\$ 26,697	\$ -	\$ 276,851
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	\$ 100	\$ -	\$ 3,200
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	\$ 100	\$ -	\$ 278,647
Grounds Maintenance Expenditures													
Salaries	\$ 17,090	\$ 17,235	\$ 17,718	\$ 17,743	\$ 15,127	\$ 17,295	\$ 16,612	\$ 18,152	\$ 17,731	\$ 15,196	\$ 14,903	\$ -	\$ 184,802
Bonus Program	\$ -	\$ 59,814	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,814
Administrative Fees	\$ 179	\$ 173	\$ 179	\$ 159	\$ 190	\$ 179	\$ 173	\$ 181	\$ 237	\$ 177	\$ 164	\$ -	\$ 1,992
FICA	\$ 1,307	\$ 1,318	\$ 1,355	\$ 1,357	\$ 1,157	\$ 1,323	\$ 1,271	\$ 1,389	\$ 1,356	\$ 1,163	\$ 1,140	\$ -	\$ 14,137
Health Insurance	\$ 2,351	\$ 2,351	\$ 2,969	\$ 2,605	\$ 2,605	\$ 2,605	\$ 2,605	\$ 2,605	\$ 2,605	\$ 2,621	\$ 3,096	\$ -	\$ 29,020
Workers Compensation	\$ 270	\$ 400	\$ 280	\$ 280	\$ 244	\$ 273	\$ 262	\$ 287	\$ 280	\$ 240	\$ 235	\$ -	\$ 3,052
Unemployment	\$ -	\$ -	\$ 290	\$ 610	\$ 216	\$ 52	\$ 41	\$ 43	\$ 3	\$ -	\$ -	\$ -	\$ 1,254
Retirement Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 909	\$ 643	\$ 1,128	\$ 634	\$ 635	\$ 860	\$ 635	\$ 636	\$ 860	\$ 708	\$ 708	\$ -	\$ 8,355
Utilities	\$ -	\$ 540	\$ 75	\$ 310	\$ 785	\$ 1,626	\$ 320	\$ 359	\$ 419	\$ 360	\$ 882	\$ -	\$ 5,676
Property Appraiser	\$ -	\$ -	\$ 2,391	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,391
Insurance - Property	\$ 303	\$ 303	\$ 303	\$ 303	\$ 303	\$ 303	\$ 303	\$ 303	\$ 303	\$ 303	\$ 303	\$ -	\$ 3,333
Repairs	\$ 2,676	\$ 10,116	\$ 883	\$ 673	\$ 294	\$ 9,210	\$ 928	\$ 261	\$ 1,640	\$ 1,020	\$ 3,771	\$ -	\$ 31,473
Fuel	\$ 1,350	\$ 889	\$ 1,409	\$ 1,447	\$ 1,239	\$ 1,363	\$ 1,069	\$ 1,139	\$ 1,184	\$ 1,650	\$ 1,121	\$ -	\$ 13,860

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	\$ 3,195	\$ -	\$ 28,189
Sidewalk Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Chemicals	\$ -	\$ 564	\$ -	\$ -	\$ -	\$ -	\$ 1,047	\$ -	\$ -	\$ -	\$ 1,513	\$ -	\$ 3,124
Contingencies	\$ 250	\$ 5,000	\$ 3,152	\$ -	\$ -	\$ 850	\$ 3,300	\$ 2,179	\$ -	\$ 2,100	\$ 103	\$ -	\$ 16,934
Refuse	\$ 3,356	\$ 615	\$ 1,174	\$ 1,243	\$ 1,249	\$ 2,415	\$ 1,281	\$ 609	\$ 663	\$ 633	\$ 1,289	\$ -	\$ 14,526
Office Supplies	\$ -	\$ 945	\$ 467	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 567	\$ 383	\$ -	\$ 2,361
Uniforms	\$ 312	\$ (201)	\$ 229	\$ 285	\$ 276	\$ 275	\$ 275	\$ 347	\$ 283	\$ 354	\$ 286	\$ -	\$ 2,720
Fire Alarm System	\$ 270	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 270
Rain Bird Pump System	\$ 2,298	\$ 2,298	\$ 2,298	\$ 2,298	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,194
Park Materials	\$ -	\$ 262	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73	\$ -	\$ 335
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	\$ 33,164	\$ -	\$ 436,812
Total Operations & Maintenance	\$ 71,278	\$138,989	\$ 81,508	\$133,736	\$ 164,291	\$ 76,462	\$ 67,372	\$ 70,198	\$ 67,755	\$ 60,758	\$ 59,961	\$ -	\$ 992,309
Total Expenditures	\$ 88,628	\$153,896	\$ 96,290	\$148,665	\$ 178,982	\$ 91,413	\$ 82,102	\$ 83,774	\$ 82,548	\$ 75,539	\$ 80,402	\$ -	\$ 1,162,238
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)	\$ (73,357)	\$ -	\$ 304,793
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)	\$ (73,357)	\$ -	\$ 273,016

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

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

ON ROLL ASSESSMENTS

							52.77%	22.14%	25.09%	100.00%
Date	Distribution	Gross Amount	Discount/Penalty	Commission	Interest	Net Receipts	O&M Portion	Recreation	2020 Debt Service	Total
11/14/24	2025-01	\$38,338.72	(\$1,886.23)	(\$729.05)	\$0.00	\$35,723.44	\$18,851.97	\$7,908.54	\$8,962.93	\$35,723.44
11/26/24	2025-02	\$760,685.10	(\$30,355.19)	(\$14,606.59)	\$0.00	\$715,723.32	\$377,701.53	\$158,448.47	\$179,573.32	\$715,723.32
12/10/24	2025-03	\$1,489,651.33	(\$59,556.11)	(\$28,601.92)	\$0.00	\$1,401,493.30	\$739,596.09	\$310,265.79	\$351,631.42	\$1,401,493.30
12/20/24	2025-04	\$195,093.24	(\$6,900.21)	(\$3,763.85)	\$0.00	\$184,429.18	\$97,326.98	\$40,829.35	\$46,272.85	\$184,429.18
01/10/25	2025-06	\$115,008.52	(\$3,446.59)	(\$2,231.25)	\$0.00	\$109,330.68	\$57,696.00	\$24,203.88	\$27,430.80	\$109,330.68
01/29/25	Interest	\$3,715.63	\$0.00	\$0.00	\$0.00	\$3,715.63	\$1,960.82	\$822.57	\$932.24	\$3,715.63
02/12/25	2025-07	\$31,686.88	(\$603.00)	(\$627.86)	\$0.00	\$30,456.02	\$16,072.26	\$6,742.42	\$7,641.34	\$30,456.02
03/12/25	2025-08	\$20,026.17	(\$222.89)	(\$396.06)	\$0.00	\$19,407.22	\$10,241.58	\$4,296.41	\$4,869.23	\$19,407.22
04/11/25	2025-09	\$71,940.07	(\$16.80)	(\$1,438.70)	\$0.00	\$70,484.57	\$37,196.11	\$15,604.04	\$17,684.42	\$70,484.57
04/18/25	Interest	\$350.78	\$0.00	\$0.00	\$0.00	\$350.78	\$185.11	\$77.66	\$88.01	\$350.78
05/16/25	2025-10	\$9,236.87	\$0.00	(\$189.83)	\$254.38	\$9,301.42	\$4,908.55	\$2,059.17	\$2,333.70	\$9,301.42
06/12/25	2025-11	\$32,486.90	\$0.00	(\$669.23)	\$974.63	\$32,792.30	\$17,305.16	\$7,259.63	\$8,227.51	\$32,792.30
06/23/25	2025-12	\$18,076.92	\$0.00	(\$372.38)	\$542.38	\$18,246.92	\$9,629.27	\$4,039.54	\$4,578.11	\$18,246.92
07/28/25	2025-13	\$0.00	\$0.00	\$0.00	\$236.18	\$236.18	\$124.63	\$52.29	\$59.26	\$236.18
08/13/25	2025-14	\$503.52	\$0.00	(\$14.15)	\$203.93	\$693.30	\$365.87	\$153.48	\$173.95	\$693.30
TOTAL		\$2,786,800.65	\$(102,987.02)	\$(53,640.87)	\$ 2,211.50	\$ 2,632,384.26	\$ 1,389,161.93	\$ 582,763.24	\$ 660,459.09	\$ 2,632,384.26

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 August 31, 2025

		Current Month			Year- to - Date		
Adopted		Actual	Actual		Actual	Actual	
Budget		8/31/24	8/31/25	Variance	Thru 08/31/24	Thru 08/31/25	Variance
<i>Number of Rounds</i>							
Paid Rounds	35,250	3,679	4,038	359	43,103	50,796	7,693
Passholder Rounds	10,000	191	-	(191)	2,873	2,321	(552)
Comp Rounds	3,000	123	50	(73)	1,186	1,222	36
<i>Revenue per Round</i>							
Paid Rounds	\$ 50	\$37	\$29	(7)	\$44	\$40	(4)
<u>Revenues</u>							
<u>Golf Course Revenue</u>							
Greens Fees	\$ 1,994,243	\$ 134,308	\$ 117,651	\$ (16,657)	\$ 1,889,063	\$ 2,035,254	\$ 146,190
Gift Cards - Sales & (Usage)	\$ 26,523	\$ 738	\$ 2,397	\$ 1,659	\$ 5,016	\$ 7,734	\$ 2,718
Season Advance/Trail Fees	\$ 125,000	\$ 8,109	\$ 6,700	\$ (1,410)	\$ 109,091	\$ 82,187	\$ (26,904)
Loyalty Program	\$ 25,000	\$ 1,744	\$ 9,007	\$ 7,263	\$ 24,174	\$ 38,547	\$ 14,373
Driving Range	\$ 84,872	\$ 7,526	\$ 9,278	\$ 1,753	\$ 88,237	\$ 104,525	\$ 16,289
Golf Lessons	\$ 7,000	\$ 1,420	\$ 1,090	\$ (330)	\$ 13,720	\$ 18,184	\$ 4,464
Miscellaneous Income - Golf Course	\$ 15,000	\$ 1,739	\$ 1,829	\$ 90	\$ 6,309	\$ 23,504	\$ 17,196
Assessments - Recreation Operating	\$ 18,239	\$ 1,520	\$ 1,520	\$ -	\$ 16,719	\$ 41,649	\$ 24,930
Subtotal Golf Course Revenue	\$2,295,877	\$ 157,104	\$ 149,471	\$ (7,633)	\$ 2,152,329	\$ 2,351,585	\$ 199,256
<u>Pro Shop Revenue</u>							
Merchandise Sales	\$ 122,004	\$ 11,702	\$ 12,315	\$ 613	\$ 137,266	\$ 133,412	\$ (3,854)
Subtotal Pro Shop Revenue	\$ 122,004	\$ 11,702	\$ 12,315	\$ 613	\$ 137,266	\$ 133,412	\$ (3,854)

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

Adopted Budget		Current Month			Year- to - Date			
		Actual	Actual	Variance	Actual	Actual	Variance	
		8/31/24	8/31/25		Thru 08/31/24	Thru 08/31/25		
<i>Restaurant Revenue</i>								
Food & Snack Sales	\$ 415,923	\$ 36,852	\$ 33,460	\$ (3,392)	\$ 427,077	\$ 404,229	\$ (22,848)	
Beverage Sales	\$ 13,642	\$ 4,021	\$ 4,910	\$ 888	\$ 49,814	\$ 40,528	\$ (9,286)	
Beer Sales	\$ 197,054	\$ 17,090	\$ 15,940	\$ (1,151)	\$ 162,243	\$ 211,779	\$ 49,537	
Wine Sales	\$ 34,106	\$ 879	\$ 2,289	\$ 1,411	\$ 6,364	\$ 19,017	\$ 12,654	
Liquor Sales	\$ 101,442	\$ 14,851	\$ 14,286	\$ (565)	\$ 134,403	\$ 187,362	\$ 52,958	
Miscellaneous Income - Restaurant	\$ -	\$ -	\$ 105	\$ 105	\$ 493	\$ 5,230	\$ 4,737	
Subtotal Restaurant Revenue		\$ 73,693	\$ 70,990	\$ (2,703)	\$ 780,394	\$ 868,145	\$ 87,751	
Total Revenues		\$ 242,500	\$ 232,776	\$ (9,724)	\$ 3,069,989	\$ 3,353,141	\$ 283,152	

Expenditures

General Expenditures

Other Contractual Services	\$ 20,000	\$ 1,565	\$ 156	\$ 1,408	\$ 13,287	\$ 15,527	\$ (2,240)
Telephone	\$ 4,058	\$ 338	\$ 882	\$ (544)	\$ 3,711	\$ 10,739	\$ (7,027)
Utilities	\$ 5,400	\$ -	\$ 277	\$ (277)	\$ 3,873	\$ 3,832	\$ 42
Repairs & Maintenance	\$ 15,000	\$ 1,260	\$ 332	\$ 928	\$ 6,013	\$ 18,259	\$ (12,247)
Bank Charges	\$ 55,000	\$ 5,312	\$ 4,720	\$ 592	\$ 61,495	\$ 72,216	\$ (10,721)
Office Supplies	\$ 4,500	\$ 411	\$ 231	\$ 180	\$ 2,600	\$ 4,647	\$ (2,047)
Operating Supplies	\$ 5,000	\$ 643	\$ 1,228	\$ (585)	\$ 7,719	\$ 13,246	\$ (5,527)
Dues, Licenses & Subscriptions	\$ 12,000	\$ 3,056	\$ 979	\$ 2,076	\$ 14,729	\$ 15,351	\$ (622)
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 August 31, 2025

		Current Month			Year- to - Date		
		Actual	Actual		Actual	Actual	
Adopted		8/31/24	8/31/25	Variance	Thru 08/31/24	Thru 08/31/25	Variance
Budget							
<i>General Expenditures Continued</i>							
Training, Education & Emp. Relations	\$ 9,000	\$ -	\$ 971	\$ (971)	\$ 95	\$ 4,011	\$ (3,916)
Contractual Security	\$ 4,000	\$ 351	\$ 1,690	\$ (1,339)	\$ 3,147	\$ 10,192	\$ (7,045)
IT Services	\$ 3,000	\$ 155	\$ 562	\$ (406)	\$ 1,892	\$ 7,288	\$ (5,396)
Subtotal General Expenditures	\$ 137,458	\$ 13,090	\$ 12,028	\$ 1,062	\$ 118,562	\$ 175,309	\$ (56,748)
<i>Administrative Expenditures</i>							
Legal Fees	\$ 1,500	\$ -	\$ -	\$ -	\$ 563	\$ 1,576	\$ (1,013)
Arbitrage	\$ 600	\$ 50	\$ 50	\$ -	\$ 550	\$ 1,000	\$ (450)
Dissemination	\$ 1,050	\$ 83	\$ 88	\$ (4)	\$ 917	\$ 963	\$ (46)
Engineering	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500
Trustee Fees	\$ 4,100	\$ 341	\$ 341	\$ (0)	\$ 3,748	\$ 3,748	\$ (0)
Annual Audit	\$ 5,000	\$ 326	\$ 437	\$ (111)	\$ 4,492	\$ 4,803	\$ (310)
Golf Course Administrative Services	\$ 56,280	\$ 4,690	\$ 4,690	\$ -	\$ 51,590	\$ 51,590	\$ -
Insurance	\$ 161,889	\$ 12,156	\$ 13,046	\$ (890)	\$ 134,647	\$ 144,118	\$ (9,470)
Marketing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100	\$ (1,100)
Property Taxes	\$ 15,000	\$ 856	\$ 808	\$ 48	\$ 8,563	\$ 8,636	\$ (73)
Subtotal Administrative Exp.	\$ 245,419	\$ 18,502	\$ 19,459	\$ (957)	\$ 205,570	\$ 217,533	\$ (11,962)
Total General & Administrative	\$ 382,877	\$ 31,592	\$ 31,487	\$ 105	\$ 324,132	\$ 392,842	\$ (68,710)

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

		Current Month			Year- to - Date		
Adopted		Actual	Actual		Actual	Actual	
Budget		8/31/24	8/31/25	Variance	Thru 08/31/24	Thru 08/31/25	Variance
 <u>Operations & Maintenance</u>							
Golf Operations Expenditures							
Salaries	\$ 314,250	\$ 28,873	\$ 28,752	\$ 121	\$ 290,531	\$ 324,689	\$ (34,158)
Administrative Fee	\$ 16,848	\$ 1,162	\$ 978	\$ 185	\$ 12,813	\$ 12,869	\$ (56)
FICA Expense	\$ 26,671	\$ 2,209	\$ 2,199	\$ 9	\$ 22,892	\$ 24,839	\$ (1,947)
Health Insurance	\$ 10,500	\$ 2,014	\$ 94	\$ 1,920	\$ 8,765	\$ 2,929	\$ 5,835
Workers Compensation	\$ 7,077	\$ 456	\$ 454	\$ 2	\$ 4,283	\$ 5,316	\$ (1,032)
Unemployment	\$ 10,935	\$ 508	\$ 419	\$ 89	\$ 7,252	\$ 7,082	\$ 170
Golf Printing	\$ 2,500	\$ 682	\$ -	\$ 682	\$ 2,599	\$ 3,412	\$ (813)
Utilities	\$ 22,500	\$ 872	\$ 1,849	\$ (976)	\$ 18,312	\$ 17,337	\$ 976
Repairs	\$ 1,000	\$ -	\$ -	\$ -	\$ 2,948	\$ 598	\$ 2,350
Pest Control	\$ 1,300	\$ -	\$ -	\$ -	\$ 666	\$ -	\$ 666
Supplies	\$ 15,000	\$ 29	\$ 139	\$ (111)	\$ 13,937	\$ 6,311	\$ 7,625
Uniforms	\$ 1,500	\$ -	\$ -	\$ -	\$ 130	\$ 3,003	\$ (2,873)
Training, Educ. & Employee Relations	\$ 9,000	\$ -	\$ -	\$ -	\$ 920	\$ 1,308	\$ (388)
Cart Lease	\$ 135,196	\$ 10,911	\$ 11,404	\$ (493)	\$ 106,612	\$ 126,092	\$ (19,480)
Cart Maintenance	\$ 5,000	\$ -	\$ 181	\$ (181)	\$ 7,943	\$ 2,791	\$ 5,152
Driving Range	\$ 10,000	\$ -	\$ 108	\$ (108)	\$ 5,605	\$ 2,385	\$ 3,220
Subtotal Golf Operations Expenditure	\$ 589,277	\$ 47,716	\$ 46,577	\$ 1,139	\$ 506,209	\$ 540,961	\$ (34,752)
Golf Course Maintenance Expenditures							
Salaries	\$ 474,149	\$ 38,000	\$ 45,776	\$ (7,776)	\$ 392,022	\$ 450,673	\$ (58,651)
Administrative Fees	\$ 6,616	\$ 410	\$ 461	\$ (51)	\$ 4,782	\$ 5,134	\$ (353)
FICA Expense	\$ 43,881	\$ 2,907	\$ 3,502	\$ (595)	\$ 30,932	\$ 34,477	\$ (3,545)
Employee Insurance	\$ 38,513	\$ 2,611	\$ 5,195	\$ (2,584)	\$ 33,662	\$ 56,017	\$ (22,355)

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

Adopted		Current Month			Year- to - Date			
		Actual	Actual		Actual	Actual		
		8/31/24	8/31/25	Variance	Thru 08/31/24	Thru 08/31/25	Variance	
Golf Course Maintenance Expenditures Continued								
Workers Compensation	\$ 10,462	\$ 600	\$ 716	\$ (116)	\$ 6,346	\$ 7,330	\$ (984)	
Unemployment	\$ 6,418	\$ 137	\$ 158	\$ (21)	\$ 3,980	\$ 4,011	\$ (30)	
Utilities/Water	\$ 30,000	\$ -	\$ 3,016	\$ (3,016)	\$ 28,646	\$ 29,253	\$ (607)	
Repairs	\$ 48,000	\$ 5,009	\$ 4,073	\$ 936	\$ 38,800	\$ 48,732	\$ (9,932)	
Restaurant Repairs	\$ 10,000	\$ 206	\$ 353	\$ (147)	\$ 7,991	\$ 5,962	\$ 2,029	
Fuel & Oil	\$ 40,000	\$ 3,844	\$ 2,221	\$ 1,624	\$ 32,191	\$ 27,986	\$ 4,205	
Pest Control	\$ 2,000	\$ 371	\$ -	\$ 371	\$ 2,624	\$ 3,013	\$ (389)	
Irrigation/Drainage	\$ 20,000	\$ 1,289	\$ -	\$ 1,289	\$ 11,570	\$ 12,710	\$ (1,139)	
Sand and Topsoil	\$ 26,500	\$ 2,230	\$ 2,121	\$ 109	\$ 11,504	\$ 15,738	\$ (4,234)	
Flower/Mulch	\$ 7,000	\$ -	\$ -	\$ -	\$ 1,592	\$ 3,858	\$ (2,266)	
Fertilizer	\$ 175,000	\$ 10,521	\$ 5,713	\$ 4,807	\$ 153,800	\$ 97,604	\$ 56,196	
Seed/Sod	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 272	\$ (272)	
Trash Removal	\$ 3,000	\$ -	\$ -	\$ -	\$ 2,414	\$ 2,778	\$ (364)	
Contingency	\$ 7,500	\$ -	\$ -	\$ -	\$ 6,563	\$ 3,760	\$ 2,803	
First Aid	\$ 800	\$ -	\$ -	\$ -	\$ 259	\$ 277	\$ (17)	
Operating Supplies	\$ 20,000	\$ 528	\$ 836	\$ (308)	\$ 8,658	\$ 12,679	\$ (4,020)	
Training	\$ 9,000	\$ -	\$ -	\$ -	\$ 1,432	\$ 865	\$ 567	
Janitorial Supplies	\$ 1,000	\$ -	\$ -	\$ -	\$ 207	\$ 769	\$ (563)	
Janitorial Services	\$ 13,956	\$ 1,460	\$ 1,120	\$ 340	\$ 26,168	\$ 12,039	\$ 14,129	
Soil & Water Testing	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Uniforms	\$ 10,000	\$ 1,249	\$ 713	\$ 536	\$ 9,134	\$ 10,297	\$ (1,162)	
Equipment Rental	\$ 2,000	\$ 1,300	\$ 2,500	\$ (1,200)	\$ 6,657	\$ 7,687	\$ (1,029)	
Equipment Lease	\$ 216,000	\$ 24,654	\$ 17,765	\$ 6,889	\$ 202,720	\$ 203,904	\$ (1,184)	
Subtotal Grounds Maintenance Exp.	\$ 1,232,795	\$ 97,324	\$ 96,237	\$ 1,087	\$ 1,024,653	\$ 1,057,822	\$ (33,169)	

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

	Adopted Budget	Current Month			Year- to - Date		
		Actual 8/31/24	Actual 8/31/25	Variance	Actual Thru 08/31/24	Actual Thru 08/31/25	Variance
Total Operations & Maintenance	\$ 1,822,072	\$ 145,040	\$ 142,814	\$ 2,226	\$ 1,530,862	\$ 1,598,783	\$ (67,921)
Total Golf Course Revenue	\$ 2,295,877	\$ 157,104	\$ 149,471	\$ (7,633)	\$ 2,152,329	\$ 2,351,585	\$ 199,256
Merchandise Sales							
Cost of Goods Sold	\$ 90,000	\$ 6,274	\$ 9,852	\$ (3,578)	\$ 95,424	\$ 92,391	\$ 3,033
Subtotal Merchandise Sales	\$ 90,000	\$ 6,274	\$ 9,852	\$ (3,578)	\$ 95,424	\$ 92,391	\$ 3,033
Total Pro Shop Exp.	\$ 90,000	\$ 6,274	\$ 9,852	\$ (3,578)	\$ 95,424	\$ 92,391	\$ 3,033
Pro Shop Revenue	\$ 122,004	\$ 11,702	\$ 12,315	\$ 613	\$ 137,266	\$ 133,412	\$ (3,854)

Restaurant Expenditures

Restaurant Expenditures

Restaurant Manager Contract	\$ -	\$ -	\$ -	\$ -	\$ 10,833	\$ -	\$ 10,833
Salaries	\$ 320,250	\$ 27,691	\$ 30,548	\$ (2,857)	\$ 275,882	\$ 313,546	\$ (37,663)
Administrative Fee	\$ 7,956	\$ 762	\$ 794	\$ (32)	\$ 6,877	\$ 7,895	\$ (1,018)
FICA Expense	\$ 29,041	\$ 3,146	\$ 3,218	\$ (72)	\$ 31,719	\$ 35,160	\$ (3,441)
Health Insurance	\$ 14,000	\$ 1,350	\$ 1,112	\$ 239	\$ 15,480	\$ 12,754	\$ 2,726
Workers Compensation	\$ 7,300	\$ 438	\$ 478	\$ (40)	\$ 4,397	\$ 4,660	\$ (263)
Unemployment	\$ 6,882	\$ 513	\$ 478	\$ 35	\$ 5,607	\$ 6,036	\$ (429)
Telephone	\$ 5,250	\$ -	\$ -	\$ -	\$ 4,808	\$ -	\$ 4,808
Utilities	\$ 11,000	\$ 872	\$ 1,187	\$ (314)	\$ 10,523	\$ 9,821	\$ 702
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 August 31, 2025

		Current Month			Year- to - Date			
		Actual	Actual	Variance	Actual	Actual	Variance	
		8/31/24	8/31/25		Thru 08/31/24	Thru 08/31/25		
Adopted	Budget							
Restaurant Expenditures Continued								
Merchant Fees	\$ 27,500	\$ 2,184	\$ 2,008	\$ 176	\$ 23,201	\$ 24,304	\$ (1,103)	
Equipment Lease	\$ 1,500	\$ 143	\$ -	\$ 143	\$ 1,087	\$ 1,427	\$ (341)	
Kitchen Equipment/Supplies	\$ 3,000	\$ 113	\$ 1,160	\$ (1,047)	\$ 4,246	\$ 13,026	\$ (8,781)	
Paper & Plastic Supplies	\$ 15,000	\$ 945	\$ 1,009	\$ (63)	\$ 12,963	\$ 12,488	\$ 474	
First Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (20)	\$ 20	
Operating Supplies	\$ 20,000	\$ 2,638	\$ 453	\$ 2,185	\$ 19,114	\$ 1,681	\$ 17,433	
Delivery/Gas	\$ 7,000	\$ 375	\$ 473	\$ (98)	\$ 5,503	\$ 4,926	\$ 576	
Dues & License	\$ 11,500	\$ 569	\$ (636)	\$ 1,205	\$ 10,626	\$ 12,232	\$ (1,606)	
Subtotal Restaurant Expenditures		\$ 488,379	\$ 41,741	\$ 42,281	\$ (541)	\$ 443,530	\$ 459,936	\$ (16,407)
Cost of Goods Sold								
Food & Snack Cost	\$ 144,638	\$ 12,627	\$ 15,330	\$ (2,703)	\$ 232,157	\$ 222,536	\$ 9,621	
Beverage Cost	\$ 16,800	\$ 1,397	\$ 4,400	\$ (3,004)	\$ 32,672	\$ 32,924	\$ (252)	
Beer Cost	\$ 74,550	\$ (141)	\$ 5,667	\$ (5,808)	\$ 60,785	\$ 77,535	\$ (16,750)	
Wine Cost	\$ 5,250	\$ 581	\$ 2,007	\$ (1,425)	\$ 6,118	\$ 10,260	\$ (4,141)	
Liquor Cost	\$ 32,550	\$ 1,922	\$ 3,650	\$ (1,728)	\$ 58,273	\$ 55,058	\$ 3,215	
Subtotal Cost of Goods Sold		\$ 273,788	\$ 16,387	\$ 31,054	\$ (14,667)	\$ 390,005	\$ 398,313	\$ (8,308)
Total Restaurant Expenditures		\$ 762,167	\$ 58,128	\$ 73,336	\$ (15,208)	\$ 833,534	\$ 858,249	\$ (24,714)
Total Restaurant Revenue		\$ 762,167	\$ 73,693	\$ 70,990	\$ (2,703)	\$ 780,394	\$ 868,145	\$ 87,751
Total Golf & H&E Revenue		\$3,180,048	\$ 242,500	\$ 232,776	\$ (9,724)	\$ 3,069,989	\$ 3,353,141	\$ 283,152

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

	Adopted Budget	Current Month			Year- to - Date		
		Actual 8/31/24	Actual 8/31/25	Variance	Actual Thru 08/31/24	Actual Thru 08/31/25	Variance
Total Golf & H&E Expenditures	\$3,057,116	\$ 241,034	\$ 257,489	\$ (16,455)	\$ 2,783,952	\$ 2,942,265	\$ (158,312)
Excess (Deficiency) of Rev. over Exp.	\$ 122,932	\$ 1,466	\$ (24,713)	\$ 6,731	\$ 286,037	\$ 410,877	\$ 441,465
<u>Other Financing Sources/(Uses):</u>							
Assessments - Recreation Debt Service	\$ 560,250	\$ 46,688	\$ 46,688	\$ -	\$ 513,563	\$ 513,563	\$ -
Interest Income	\$ 1,000	\$ 1,307	\$ 2,386	\$ 1,079	\$ 16,830	\$ 21,499	\$ 4,669
Transfer In/(Out) - Capital Reserve	\$ (84,410)	\$ -	\$ -	\$ -	\$ (140,691)	\$ (84,410)	\$ 56,282
Interest Expense	\$ (53,250)	\$ (6,479)	\$ (4,438)	\$ 2,042	\$ (71,271)	\$ (48,813)	\$ 22,458
Principal Expense	\$ (520,000)	\$ (40,833)	\$ (43,333)	\$ (2,500)	\$ (449,167)	\$ (476,667)	\$ (27,500)
Total Other Financing Sources/(Uses)	\$ (96,410)	\$ 682	\$ 1,302	\$ 621	\$ (130,736)	\$ (74,828)	\$ 55,909
Net Change in Fund Balance	\$ 26,523	\$ 2,147	\$ (23,411)		\$ 155,300	\$ 336,049	
Fund Balance - Beginning	\$ -				\$ 639,514	\$ 1,179,901	
Fund Balance - Ending	\$ 26,523				\$ 794,814	\$ 1,515,950	

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	4,038		50,796
Passholder Rounds	226	301	314	244	293	353	333	257	-	-	-		2,321
Comp Rounds	116	112	144	124	155	109	126	121	85	80	50		1,222
<i>Revenue per Round</i>													
Paid Rounds	\$38	\$43	\$45	\$49	\$53	\$39	\$43	\$40	\$32	\$30	\$29	\$0	\$40
<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	\$ 117,651	\$ -	\$ 2,035,254
Gift Cards - Sales & (Usage)	\$ (257)	\$ 1,337	\$ 6,280	\$ 269	\$ (2,003)	\$ (1,528)	\$ (1,322)	\$ 1,402	\$ 1,015	\$ 145	\$ 2,397	\$ -	\$ 7,734
Season Advance/Trail Fees	\$ 9,215	\$ 7,123	\$ 6,951	\$ 7,145	\$ 6,998	\$ 7,263	\$ 7,576	\$ 7,462	\$ 8,015	\$ 7,740	\$ 6,700	\$ -	\$ 82,187
Loyalty Program	\$ 4,624	\$ 2,725	\$ 1,744	\$ 1,708	\$ 2,071	\$ 2,834	\$ 1,308	\$ 1,526	\$ 1,744	\$ 9,257	\$ 9,007	\$ -	\$ 38,547
Driving Range	\$ 5,417	\$ 8,194	\$ 7,812	\$ 7,658	\$ 8,988	\$ 11,887	\$ 10,390	\$ 9,774	\$ 11,513	\$ 13,614	\$ 9,278	\$ -	\$ 104,525
Golf Lessons	\$ 1,050	\$ 1,710	\$ 1,690	\$ 1,610	\$ 1,517	\$ 2,649	\$ 1,350	\$ 2,048	\$ 550	\$ 2,920	\$ 1,090	\$ -	\$ 18,184
Misc. Income Golf Course	\$ 7,179	\$ 311	\$ 2,157	\$ 1,455	\$ 248	\$ 689	\$ 1,008	\$ (1,511)	\$ 6,279	\$ 3,859	\$ 1,829	\$ -	\$ 23,504
Assessments - Recreation Op.	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ 26,450	\$ 1,520	\$ 1,520	\$ -	\$ 41,649
Subtotal Golf Course Revenue	\$ 137,392	\$ 188,303	\$ 202,834	\$ 206,017	\$ 273,710	\$ 312,150	\$ 261,379	\$ 220,529	\$ 210,946	\$ 188,855	\$ 149,471	\$ -	\$ 2,351,585
<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	\$ 12,315	\$ -	\$ 133,412
Subtotal Pro Shop Revenue	\$ 8,217	\$ 11,776	\$ 13,069	\$ 8,722	\$ 12,697	\$ 12,718	\$ 12,227	\$ 12,175	\$ 14,636	\$ 14,858	\$ 12,315	\$ -	\$ 133,412
<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	\$ 33,460	\$ -	\$ 404,229
Beverage Sales	\$ 3,482	\$ 3,468	\$ 2,387	\$ 3,144	\$ 2,677	\$ 3,024	\$ 2,853	\$ 2,950	\$ 5,312	\$ 6,322	\$ 4,910	\$ -	\$ 40,528
Beer Sales	\$ 13,966	\$ 16,776	\$ 18,952	\$ 16,975	\$ 20,974	\$ 25,468	\$ 23,063	\$ 22,670	\$ 19,206	\$ 17,788	\$ 15,940	\$ -	\$ 211,779
Wine Sales	\$ 1,411	\$ 1,858	\$ 1,365	\$ 1,323	\$ 1,708	\$ 2,077	\$ 1,599	\$ 1,539	\$ 1,944	\$ 1,905	\$ 2,289	\$ -	\$ 19,017
Liquor Sales	\$ 14,033	\$ 15,884	\$ 16,514	\$ 16,710	\$ 16,353	\$ 21,179	\$ 20,653	\$ 18,586	\$ 15,701	\$ 17,463	\$ 14,286	\$ -	\$ 187,362
Misc. Income - Restaurant	\$ 411	\$ -	\$ -	\$ -	\$ 276	\$ -	\$ 38	\$ 1,344	\$ 38	\$ 3,019	\$ 105	\$ -	\$ 5,230
Subtotal Restaurant Revenue	\$ 67,278	\$ 74,557	\$ 77,336	\$ 74,084	\$ 77,499	\$ 94,977	\$ 89,414	\$ 83,800	\$ 76,650	\$ 81,561	\$ 70,990	\$ -	\$ 868,145
Total Revenues	\$ 212,887	\$ 274,636	\$ 293,239	\$ 288,823	\$ 363,905	\$ 419,845	\$ 363,020	\$ 316,504	\$ 302,232	\$ 285,274	\$ 232,776	\$ -	\$ 3,353,141

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	\$ 156	\$ -	\$ 15,527
Telephone	\$ 986	\$ 1,009	\$ 1,269	\$ 994	\$ 996	\$ 996	\$ 908	\$ 908	\$ 890	\$ 902	\$ 882	\$ -	\$ 10,739
Utilities	\$ 332	\$ 421	\$ 379	\$ 538	\$ 271	\$ 286	\$ 385	\$ 390	\$ 250	\$ 303	\$ 277	\$ -	\$ 3,832
Repairs & Maintenance	\$ 1,005	\$ 5,952	\$ 332	\$ 323	\$ 4,398	\$ 360	\$ 1,553	\$ 1,872	\$ 1,646	\$ 487	\$ 332	\$ -	\$ 18,259
Bank Charges	\$ 4,276	\$ 3,632	\$ 5,760	\$ 6,267	\$ 6,020	\$ 7,925	\$ 9,308	\$ 7,479	\$ 11,056	\$ 5,775	\$ 4,720	\$ -	\$ 72,216
Office Supplies	\$ 591	\$ 338	\$ 1,010	\$ 73	\$ 262	\$ 428	\$ 347	\$ 210	\$ 400	\$ 757	\$ 231	\$ -	\$ 4,647
Operating Supplies	\$ 773	\$ 619	\$ 806	\$ 650	\$ 934	\$ 1,046	\$ 2,556	\$ 2,026	\$ 1,217	\$ 1,391	\$ 1,228	\$ -	\$ 13,246
Dues, Licenses & Subscriptions	\$ 849	\$ 649	\$ 1,008	\$ 1,625	\$ 1,119	\$ 1,495	\$ 2,017	\$ 2,072	\$ 2,350	\$ 1,187	\$ 979	\$ -	\$ 15,351
Drug Testing - All Departments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training, Education & Emp. Rel.	\$ 1,914	\$ 99	\$ 52	\$ -	\$ 92	\$ 490	\$ 86	\$ 40	\$ 268	\$ -	\$ 971	\$ -	\$ 4,011
Contractual Security	\$ 59	\$ 1,053	\$ -	\$ -	\$ 1,745	\$ 973	\$ 1,036	\$ 1,690	\$ 973	\$ 973	\$ 1,690	\$ -	\$ 10,192
IT Services	\$ 955	\$ 869	\$ 457	\$ 592	\$ 727	\$ 532	\$ 788	\$ 549	\$ 549	\$ 710	\$ 562	\$ -	\$ 7,288
Subtotal General Expenditure	\$ 13,740	\$ 17,413	\$ 11,555	\$ 11,565	\$ 17,790	\$ 15,758	\$ 20,213	\$ 19,933	\$ 20,879	\$ 14,435	\$ 12,028	\$ -	\$ 175,309
<u>Administrative Expenditures:</u>													
Legal Fees	\$ -	\$ -	\$ -	\$ 578	\$ 188	\$ 38	\$ -	\$ 773	\$ -	\$ -	\$ -	\$ -	\$ 1,576
Arbitrage	\$ 50	\$ 50	\$ 50	\$ 500	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ -	\$ 1,000
Dissemination	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ -	\$ 963
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trustee Fees	\$ 341	\$ 341	\$ 341	\$ 341	\$ 341	\$ 341	\$ 341	\$ 341	\$ 341	\$ 341	\$ 341	\$ -	\$ 3,748
Annual Audit	\$ 437	\$ 437	\$ 437	\$ 437	\$ 437	\$ 437	\$ 437	\$ 437	\$ 437	\$ 437	\$ 437	\$ -	\$ 4,803
Golf Course Admin. Services	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ -	\$ 51,590
Insurance	\$ 13,046	\$ 13,046	\$ 13,111	\$ 13,046	\$ 13,046	\$ 13,124	\$ 13,498	\$ 13,252	\$ 12,852	\$ 13,046	\$ 13,046	\$ -	\$ 144,118
Marketing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100	\$ -	\$ -	\$ -	\$ -	\$ 1,100
Property Taxes	\$ 786	\$ 786	\$ 786	\$ 746	\$ 746	\$ 746	\$ 808	\$ 808	\$ 808	\$ 808	\$ 808	\$ -	\$ 8,636
Subtotal Administrative Exp.	\$ 19,437	\$ 19,437	\$ 19,502	\$ 20,425	\$ 19,585	\$ 19,513	\$ 19,911	\$ 21,538	\$ 19,265	\$ 19,459	\$ 19,459	\$ -	\$ 217,533
Total General & Admin.	\$ 33,177	\$ 36,850	\$ 31,057	\$ 31,991	\$ 37,375	\$ 35,271	\$ 40,125	\$ 41,471	\$ 40,144	\$ 33,895	\$ 31,487	\$ -	\$ 392,842

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	\$ 28,752	\$ -	\$ 324,689
Administrative Fee	\$ 1,211	\$ 1,192	\$ 1,214	\$ 1,081	\$ 1,365	\$ 1,174	\$ 1,139	\$ 1,153	\$ 1,223	\$ 1,139	\$ 978	\$ -	\$ 12,869
FICA Expense	\$ 2,033	\$ 2,272	\$ 2,248	\$ 2,156	\$ 2,114	\$ 2,491	\$ 2,366	\$ 2,400	\$ 2,232	\$ 2,326	\$ 2,199	\$ -	\$ 24,839
Health Insurance	\$ 1,211	\$ 911	\$ 74	\$ 171	\$ 71	\$ 71	\$ 71	\$ 71	\$ 94	\$ 94	\$ 94	\$ -	\$ 2,929
Workers Compensation	\$ 419	\$ 656	\$ 464	\$ 445	\$ 436	\$ 514	\$ 489	\$ 496	\$ 461	\$ 480	\$ 454	\$ -	\$ 5,316
Unemployment	\$ 295	\$ 442	\$ 644	\$ 919	\$ 789	\$ 822	\$ 798	\$ 765	\$ 622	\$ 567	\$ 419	\$ -	\$ 7,082
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	\$ 1,849	\$ -	\$ 17,337
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	\$ 139	\$ -	\$ 6,311
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	\$ 11,404	\$ -	\$ 126,092
Cart Maintenance	\$ -	\$ -	\$ -	\$ 402	\$ 449	\$ -	\$ 985	\$ -	\$ -	\$ 774	\$ 181	\$ -	\$ 2,791
Driving Range	\$ -	\$ -	\$ -	\$ 379	\$ -	\$ 602	\$ 1,296	\$ -	\$ -	\$ -	\$ 108	\$ -	\$ 2,385
Subtotal Operating Exp.	\$ 45,971	\$ 51,202	\$ 47,206	\$ 48,833	\$ 47,563	\$ 52,717	\$ 53,245	\$ 48,190	\$ 47,875	\$ 51,582	\$ 46,577	\$ -	\$ 540,961
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	\$ 45,776	\$ -	\$ 450,673
Administrative Fees	\$ 430	\$ 415	\$ 430	\$ 423	\$ 495	\$ 466	\$ 449	\$ 479	\$ 615	\$ 471	\$ 461	\$ -	\$ 5,134
FICA Expense	\$ 2,950	\$ 2,896	\$ 3,003	\$ 3,155	\$ 2,931	\$ 3,258	\$ 3,085	\$ 3,308	\$ 3,097	\$ 3,291	\$ 3,502	\$ -	\$ 34,477
Employee Insurance	\$ 2,938	\$ 2,963	\$ 6,814	\$ 6,297	\$ 6,297	\$ 6,304	\$ 5,306	\$ 5,426	\$ 4,529	\$ 3,950	\$ 5,195	\$ -	\$ 56,017
Workers Compensation	\$ 608	\$ 843	\$ 620	\$ 649	\$ 604	\$ 671	\$ 635	\$ 677	\$ 635	\$ 673	\$ 716	\$ -	\$ 7,330
Unemployment	\$ 80	\$ 74	\$ 683	\$ 1,415	\$ 855	\$ 313	\$ 54	\$ 77	\$ 130	\$ 172	\$ 158	\$ -	\$ 4,011
Utilities/Water	\$ 2,254	\$ 2,258	\$ 2,496	\$ 2,386	\$ 2,582	\$ 2,462	\$ 2,798	\$ 3,068	\$ 3,133	\$ 2,801	\$ 3,016	\$ -	\$ 29,253
Repairs	\$ 2,800	\$ 1,708	\$ 2,868	\$ 4,881	\$ 5,104	\$ 4,288	\$ 6,674	\$ 6,322	\$ 3,765	\$ 6,249	\$ 4,073	\$ -	\$ 48,732
Restaurant Repairs	\$ -	\$ -	\$ 780	\$ 43	\$ -	\$ 584	\$ 56	\$ 2,426	\$ 1,075	\$ 644	\$ 353	\$ -	\$ 5,962
Fuel & Oil	\$ 2,741	\$ 1,805	\$ 3,095	\$ 2,938	\$ 2,182	\$ 2,767	\$ 2,171	\$ 2,313	\$ 2,404	\$ 3,351	\$ 2,221	\$ -	\$ 27,986
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	\$ 2,121	\$ -	\$ 15,738

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	\$ 5,713	\$ -	\$ 97,604
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	\$ 836	\$ -	\$ 12,679
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	\$ 1,120	\$ -	\$ 12,039
Soil & Water Testing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uniforms	\$ 1,033	\$ 1,292	\$ 581	\$ 1,266	\$ 892	\$ 735	\$ 734	\$ 1,240	\$ 846	\$ 966	\$ 713	\$ -	\$ 10,297
Equipment Rental	\$ 48	\$ 47	\$ 2,500	\$ -	\$ 44	\$ 48	\$ -	\$ 2,500	\$ -	\$ -	\$ 2,500	\$ -	\$ 7,687
Equipment Lease	\$ 16,948	\$ 19,171	\$ 17,749	\$ 17,900	\$ 17,630	\$ 17,765	\$ 25,677	\$ 17,768	\$ 17,765	\$ 17,765	\$ 17,765	\$ -	\$ 203,904
Subtotal Golf Main. Exp.	\$ 79,068	\$ 82,401	\$ 92,749	\$ 99,705	\$ 100,754	\$ 100,305	\$ 108,097	\$ 104,003	\$ 95,518	\$ 98,984	\$ 96,237	\$ -	\$ 1,057,822
Total Operations & Mainten.	\$ 125,038	\$ 133,603	\$ 139,955	\$ 148,538	\$ 148,317	\$ 153,022	\$ 161,342	\$ 152,193	\$ 143,393	\$ 150,566	\$ 142,814	\$ -	\$ 1,598,783
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	\$ 9,852	\$ -	\$ 92,391
Subtotal Merchandise Exp.	\$ 6,506	\$ 6,800	\$ 5,651	\$ 7,275	\$ 11,001	\$ 8,399	\$ 8,916	\$ 10,341	\$ 8,389	\$ 9,261	\$ 9,852	\$ -	\$ 92,391
Total Pro Shop Exp.	\$ 6,506	\$ 6,800	\$ 5,651	\$ 7,275	\$ 11,001	\$ 8,399	\$ 8,916	\$ 10,341	\$ 8,389	\$ 9,261	\$ 9,852	\$ -	\$ 92,391
<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	\$ 30,548	\$ -	\$ 313,546
Administrative Fee	\$ 731	\$ 757	\$ 765	\$ 651	\$ 680	\$ 585	\$ 600	\$ 632	\$ 847	\$ 852	\$ 794	\$ -	\$ 7,895
FICA Expense	\$ 3,070	\$ 3,422	\$ 3,409	\$ 3,304	\$ 2,945	\$ 3,292	\$ 3,143	\$ 2,983	\$ 3,070	\$ 3,304	\$ 3,218	\$ -	\$ 35,160
Health Insurance	\$ 1,529	\$ 1,997	\$ 1,824	\$ 812	\$ 909	\$ 940	\$ 940	\$ 940	\$ 940	\$ 813	\$ 1,112	\$ -	\$ 12,754
Workers Compensation	\$ 450	\$ 253	\$ 492	\$ 478	\$ 402	\$ 413	\$ 402	\$ 392	\$ 419	\$ 482	\$ 478	\$ -	\$ 4,660
Unemployment	\$ 230	\$ 260	\$ 803	\$ 1,439	\$ 782	\$ 566	\$ 332	\$ 331	\$ 295	\$ 520	\$ 478	\$ -	\$ 6,036

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	\$ 1,187	\$ -	\$ 9,821
Pest Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Merchant Fees	\$ 2,153	\$ 2,338	\$ 2,431	\$ 2,268	\$ 2,745	\$ 2,923	\$ 2,989	\$ 429	\$ 1,692	\$ 2,327	\$ 2,008	\$ -	\$ 24,304
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	\$ 1,160	\$ -	\$ 13,026
Paper & Plastic Supplies	\$ 1,385	\$ 842	\$ 1,117	\$ 578	\$ 1,804	\$ 880	\$ 1,099	\$ 1,942	\$ 1,100	\$ 735	\$ 1,009	\$ -	\$ 12,488
First Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32	\$ (52)	\$ -	\$ -	\$ -	\$ (20)
Operating Supplies	\$ 194	\$ -	\$ -	\$ -	\$ 526	\$ (390)	\$ 196	\$ 384	\$ 54	\$ 265	\$ 453	\$ -	\$ 1,681
Delivery/Gas	\$ 476	\$ 320	\$ 451	\$ 400	\$ 358	\$ 380	\$ 440	\$ 347	\$ 354	\$ 926	\$ 473	\$ -	\$ 4,926
Dues & License	\$ 569	\$ 871	\$ 871	\$ 1,024	\$ 1,027	\$ 1,027	\$ 2,011	\$ 1,508	\$ 1,608	\$ 2,353	\$ (636)	\$ -	\$ 12,232
Subtotal Restaurant Exp.	\$ 42,395	\$ 45,042	\$ 45,550	\$ 43,503	\$ 39,469	\$ 39,746	\$ 39,649	\$ 37,110	\$ 39,691	\$ 45,499	\$ 42,281	\$ -	\$ 459,936
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	\$ 15,330	\$ -	\$ 222,536
Beverage Cost	\$ 3,808	\$ 2,080	\$ 2,452	\$ 2,845	\$ 963	\$ 5,973	\$ 2,157	\$ 4,780	\$ 1,297	\$ 2,168	\$ 4,400	\$ -	\$ 32,924
Beer Cost	\$ 7,345	\$ 6,215	\$ 7,523	\$ 5,025	\$ 8,431	\$ 6,672	\$ 8,317	\$ 6,779	\$ 9,566	\$ 5,994	\$ 5,667	\$ -	\$ 77,535
Wine Cost	\$ 440	\$ 603	\$ 966	\$ 708	\$ 749	\$ 1,591	\$ 623	\$ 1,213	\$ 907	\$ 453	\$ 2,007	\$ -	\$ 10,260
Liquor Cost	\$ 4,739	\$ 5,982	\$ 6,935	\$ 4,428	\$ 3,238	\$ 7,414	\$ 3,952	\$ 6,212	\$ 5,409	\$ 3,098	\$ 3,650	\$ -	\$ 55,058
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	\$ 31,054	\$ -	\$ 398,313
Total Restaurant Exp.	\$ 74,830	\$ 83,879	\$ 81,293	\$ 77,046	\$ 68,573	\$ 86,557	\$ 79,165	\$ 83,078	\$ 76,574	\$ 73,918	\$ 73,336	\$ -	\$ 858,249
Total Expenditures	\$ 239,552	\$ 261,132	\$ 257,956	\$ 264,850	\$ 265,266	\$ 283,249	\$ 289,547	\$ 287,083	\$ 268,501	\$ 267,640	\$ 257,489	\$ -	\$ 2,942,265
Excess (Def.) of Rev. over Exp.	\$ (26,665)	\$ 13,504	\$ 35,282	\$ 23,973	\$ 98,639	\$ 136,596	\$ 73,473	\$ 29,421	\$ 33,731	\$ 17,634	\$ (24,713)	\$ -	\$ 410,877
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	\$ 46,688	\$ -	\$ 513,563
Interest Income	\$ 1,226	\$ 1,279	\$ 1,112	\$ 1,300	\$ 1,849	\$ 2,018	\$ 2,471	\$ 3,368	\$ 2,184	\$ 2,305	\$ 2,386	\$ -	\$ 21,499
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)	\$ (4,438)	\$ -	\$ (48,813)
Principal Expense	\$ (43,333)	\$ (43,333)	\$ (43,333)	\$ (43,333)	\$ (43,333)	\$ (43,333)	\$ (43,333)	\$ (43,333)	\$ (43,333)	\$ (43,333)	\$ (43,333)	\$ -	\$ (476,667)
Total Other Fin Sources/Uses	\$ 142	\$ 196	\$ 29	\$ 216	\$ 766	\$ (83,475)	\$ 1,388	\$ 2,285	\$ 1,101	\$ 1,222	\$ 1,302	\$ -	\$ (74,828)

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	\$ 18,856	\$ (23,411)	\$ -	\$ 336,049
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%	45.8%		
Beverage Cost	109.4%	60.0%	102.7%	90.5%	36.0%	197.5%	75.6%	162.0%	24.4%	34.3%	89.6%		
Beer Cost	52.6%	37.0%	39.7%	29.6%	40.2%	26.2%	36.1%	29.9%	49.8%	33.7%	35.6%		
Wine Cost	31.2%	32.4%	70.8%	53.5%	43.9%	76.6%	39.0%	78.8%	46.6%	23.8%	87.7%		
Liquor Cost	33.8%	37.7%	42.0%	26.5%	19.8%	35.0%	19.1%	33.4%	34.5%	17.7%	25.6%		

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

	Adopted Budget	Prorated Budget Thru 08/31/25	General Fund Allocation	Golf Course Allocation	Total Actual Thru 08/31/25
<u>Revenues</u>					
Interest	\$ 500	\$ 458	\$ 8,935	\$ 15,436	\$ 24,372
Total Revenues	\$ 500	\$ 458	\$ 8,935	\$ 15,436	\$ 24,372
<u>Expenditures:</u>					
Capital Outlay	\$ 80,000	\$ 73,333	\$ 42,740	\$ 263,405	\$ 306,145
Truck Maintenance	\$ 25,000	\$ 22,917	\$ -	\$ 35,000	\$ 35,000
Sign Project	\$ 20,000	\$ 18,333	\$ -	\$ -	\$ -
Vehicle Purchase	\$ 20,000	\$ 18,333	\$ -	\$ -	\$ -
Total Expenditures	\$ 145,000	\$ 132,917	\$ 42,740	\$ 298,405	\$ 341,145
Excess (Deficiency) of Revenues over Expenditures	\$ (144,500)		\$ (33,805)	\$ (282,969)	\$ (316,774)
<u>Other Financing Sources/(Uses)</u>					
Transfer In/(Out) - General Fund	\$ 31,777	\$ 31,777	\$ 31,777	\$ -	\$ 31,777
Transfer In/(Out) - Golf Course	\$ 84,410	\$ 84,410	\$ -	\$ 84,410	\$ 84,410
Total Other Financing Sources (Uses)	\$ 116,187	\$ 116,187	\$ 31,777	\$ 84,410	\$ 116,187
Net Change in Fund Balance	\$ (28,313)	\$ 116,187	\$ (2,028)	\$ (198,559)	\$ (200,587)
Fund Balance - Beginning	\$ 1,660,412	\$ 1,660,412	\$ 580,243	\$ 1,002,380	\$ 1,582,623
Fund Balance - Ending	\$ 1,632,099	\$ 1,776,599	\$ 578,215	\$ 803,821	\$ 1,382,036

* 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 August 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 Services	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 Payment	\$ 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 August 31, 2025

	Adopted	Prorated Budge	Actual	
	Budget	Thru 08/31/25	Thru 08/31/25	Variance
<u>Revenues:</u>				
Assessments - Tax Roll	\$ 655,615	\$ 655,615	\$ 660,459	\$ 4,844
Interest	\$ 500	\$ 458	\$ 19,703	\$ 19,245
Total Revenues	\$ 656,115	\$ 656,073	\$ 680,162	\$ 24,089
<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)		\$ 18,847	
<u>Other Financing Sources/(Uses):</u>				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (5,200)		\$ 18,847	
Fund Balance - Beginning	\$ 132,287		\$ 357,224	
Fund Balance - Ending	\$ 127,087		\$ 376,071	

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

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/25	Thru 08/31/25	Variance
<u>Revenues</u>				
Interest	\$ -	\$ -	\$ 3,488	\$ 3,488
Total Revenues	\$ -	\$ -	\$ 3,488	\$ 3,488
<u>Expenditures:</u>				
Capital Outlay	\$ -	\$ -	\$ 14,293	\$ (14,293)
Total Expenditures	\$ -	\$ -	\$ 14,293	\$ (14,293)
Excess (Deficiency) of Revenues over Expen	\$ -		\$ (10,805)	
<u>Other Financing Sources/(Uses)</u>				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ -		\$ (10,805)	
Fund Balance - Beginning	\$ -		\$ 61,662	
Fund Balance - Ending	\$ -		\$ 50,858	