

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

Agenda

June 25, 2026

AGENDA

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

June 18, 2026

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, June 25, 2026, 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 May 6th and May 28th, 2026, Board of Supervisors Meetings
5. New Business
 - A. Discussion of Fiscal Year 2027 Budget- General Fund and Golf Course
 - B. Discussion of Fiscal Year 2027 Rules and Rates
6. Old Business
 - A. Action Items List
7. Staff Reports
 - A. General Manager's Report
 - B. District Manager's Report
 - C. Lifestyle/ Marketing Report
8. Treasurer's Report
 - A. Approval of Check Register
 - B. Balance Sheet and Income Statements
9. Supervisor's Requests
10. Adjournment

MINUTES

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

A Special Meeting of the Board of Supervisors of the Viera East Community Development District was held on **Thursday, May 6, 2026** at 6:30 p.m. at the Hook and Eagle Tavern, 2300 Clubhouse Drive, Rockledge, Florida.

Present and constituting a quorum were:

Jennifer DeVries	Chair
Rob Dale	Vice Chair
Ron Rysztogi	Assistant Secretary
Denise Yelvington	Assistant Secretary
Bill Macheras	Outgoing Supervisor
Christina Rosean	Incoming Supervisor

Also present were:

Jason Showe	District Manager
Jim Moller	Golf Maintenance Superintendent
Michelle Webb	Lifestyle/Marketing Director
Ajaye Meeks	Restaurant Manager
Lacee Gelardo	Director of Operations

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

Pledge of Allegiance

The Pledge of Allegiance was recited.

THIRD ORDER OF BUSINESS

Public Comment Period

Mr. Showe: We will go to a public comment period. Are there any members of the audience who'd like to provide any comments at this time? Hearing none,

FOURTH ORDER OF BUSINESS

Organizational Matters

A. Acceptance of Resignation of Supervisor Macheras, Seat 3

Mr. Showe: We are actually here for organizational matters. Unfortunately, I think this is Bill's last meeting. He would just have to officially resign on record, if that's his intent tonight.

Mr. Macheras: Due to relocating, yes tonight is officially my last meeting. I appreciate the opportunity. I've been blessed over the last probably 15 to 20 years, whether it's The Villages across the street or the Viera East Community Association (VECA) or here. I've learned a lot, especially with this. As Jason has said, we're probably one of the few CDD's in the whole State that has what we have here. It has been a learning experience for me. I've been blessed to be a part of it. I'm going to miss everybody and miss the opportunity. Hopefully there is some Board up there calling my name when I move. I like to keep my finger on the pulse. I appreciate everything that everybody has done and all of the support and wish everybody the best.

Ms. Yelvington: We're going to miss you.

Ms. DeVries: We are going to miss you. Bill, it has been great having you on the Board. You have been a voice of reason, fairness and wisdom.

Mr. Macheras: Can I get my wife really quick?

Mr. Showe: I'll send you the minutes, when we're done.

Ms. DeVries: We want to thank you for your service to this community.

Mr. Macheras: I appreciate that. It's been good, I think as a reflection of everybody in this room, by not having a lot of people come to the meetings, just visually reflects on the great job that everybody is doing. They don't show up unless there's something is going wrong. We did get a nice email today, which was good. As I tell people, when you have a complaint, let us know because we want to do better. But you need to pat somebody on the back too when they're doing what you ask. We've got a great community here. What's happened within the last five years, even before I got on the Board, has just been astronomical. Like I said, I appreciate everything and I don't know what I'm doing every other Thursday for the next little bit of time, but I'll find something.

Mr. Dale: I would just like to pile on a little bit, because I've had the opportunity to know Bill probably the longest out of anyone in the group. You were on VECA. You came on this Board at a time when we had a little bit of turmoil. We got rid of a bad Board Member who was disruptive. You came in at a time that helped make that a very calming period. You have always been very community minded and service oriented through VECA. Bill was the first guy that I

went to on several occasions, when we were trying to plug holes and when we needed to coordinate with VECA. He was one of the first guys that I remember seeing when we took over the new Board five or six years ago. He was at those meetings and he got to see the transition and he was always very supportive. It was great going to Bill after some of the meetings and using him as a sounding board and saying, *“Did you understand that the same way that I did?”* He was the guy that we could go to and say, *“Hey, are you willing to help out with this over at VECA?”* Personally, I absolutely wish you guys, you and Linda the best in your move. I've already told you, I'm very sad that this is happening and I wish you were sticking around, but you got to move forward towards what is best for your life. I understand that, but what I'm trying to say is you will be missed.

Mr. Macheras: I appreciate it. We grew up in this area, so I don't think it's going to hit us until we leave. We've already made two trips. We call it two seniors and a dog moving company. But we've held our own pretty good.

Ms. Yelvington: I'm going to miss the jokes.

Mr. Macheras: Until we pull out that last dime, which could be in a few weeks, because again, we grew up here.

Ms. Yelvington: Yeah.

Mr. Dale: That's when it's going to hit.

Mr. Macheras: It's been surreal.

Mr. Dale: Are you going to have any ties still to the area?

Mr. Macheras: Linda has a twin sister that lives here in Rockledge.

Mr. Dale: Okay.

Mr. Macheras: Family wise, though friends, of course, just from growing up here. But it's like I told somebody the other day, using a sports analogy, as I enter the fourth quarter, hopefully it's a long quarter. We're going to be closer to one of our kids. Our son in the Air Force and closer to our home up in Virginia. So, yeah, we're looking forward. But again, every time we go up, it's cold. It was 47 degrees the other morning. I'm like, *“Okay, wait a second, we need to think this thing out.”* But I'm sure we'll pop back every now and then. Like Linda said, *“Now we got to come down here for vacation.”* It's like, *“Wait, we lived down there.”* But the opportunities have been great and what you all afforded me. I think every time we talk, I said, *“I think I'm going to move.”* That was five years ago. I found a letter that I wrote to my dad that I

kept in 1998 when I left Office Depot. I said, *“I think we might go to North Carolina.”* It's taken 28 years to figure that out. But again, I appreciate it. I wish you all the best. I'll certainly keep up with social media and all of the great things that you all are doing. I'm sure it's going to continue to be great. So, thanks.

Mr. Showe: By procedure, we would just need a motion of the Board to accept that resignation.

Mr. Dale: I will reluctantly accept the resignation.

Mr. Rysztogi: What if we don't accept it?

Mr. Showe: Then you officially can't fill it.

On MOTION by Mr. Dale seconded by Ms. Yelvington with all in favor the resignation of Mr. Bill Maheras in Seat #3 was accepted.

A. Appointment of Individual to Vacant Seat 3

Mr. Showe: That leaves a vacancy in Seat #3 which has a term ending in 2028. We would open it up for the Board for any nominations for that position.

Mr. Dale: I do just want to add to it a little bit. Just as Bill years ago stepped up to the plate, we have another wonderful individual in the community that represents a great community that we've been trying for so long to get a representative from, which is Bayhill. Christina has been somebody that we've been working with for years, that was the PI coordinator over at Ralph Williams Elementary but is very familiar with our operations here. She has been instrumental in those kinds of issues, coordinating with schools and everything. But she's also somebody that will be very representative, I think, of what we want, which is some of the communities in the southern part of the District, i.e. Bayhill. I know that we have Ron. Well, no, we did have one representative from Grand Isle one time or a couple times, but other than that, I believe Grand Isle is the only community south of Viera Boulevard that's been represented on this Board. But Christina is a teacher. She's an educator. She's got great organizational skills. She's been at many of our meetings. I believe she's going to be able to hit the ground running. I'm very glad that she has raised her hand and said, *“Hey, I'm willing to serve.”* So, I would like to appoint Ms. Christina Rosean, to the seat vacated by Mr. Bill Macheras.

On MOTION by Mr. Dale seconded by Mr. Rysztocki with all in favor the Appointment of Ms. Christina Rosean to Seat #3 was approved.

Ms. DeVries: Thank you Christina.

Mr. Showe: Welcome to the Board. Now you have paperwork to do.

B. Administration of Oath of Office to Newly Appointed Supervisor

Mr. Showe, a Notary of the State of Florida and duly authorized, administered the Oath of Office to Ms. Rosean.

Mr. Showe: That's your official oath. Then we'll go through some of the other paperwork you got there.

Mr. Dale: I think that's nice to put that on the CDD site, so the residents of the community know who was appointed.

Mr. Showe: Behind that is an information sheet. You can fill that out before you leave today, that way we have your information. The important thing is we will email you most of your stuff, so as long as we have a good email address, that helps. The next two pages are your I-9 and W-4 forms.

Ms. Rosean: Okay.

Mr. Showe: As a Board Member, you are eligible to receive up to \$200 compensation per meeting. You just to have to fill out and get those to Lacey. Then she will put you in the payroll system.

Ms. Rosean: Okay.

Mr. Showe: Behind that, as a government official, you will be required to complete Form 1, which is a Financial Disclosure Form. Once we have your email address, we will send you the link. It's all electronic now. That needs to be completed within 30 days of today. Then you will complete that annually.

Mr. Dale: It's not as detailed. The Form 1 is less detailed than if you were a State rep.

Mr. Showe: You don't have to list the amounts. It's more just sources.

Ms. Rosean: I have no offshore accounts.

Mr. Showe: That makes it even easier for you. Behind that, you'll see Form 1F instructions. The Form 1F is required when you leave the Board. We'll send Bill a reminder,

because he will have to complete a Form 1F. It's the same form. You just have to complete a final one. That's due as well. The other thing to remember and it's a good reminder for the whole Board, you are now a public official in the State of Florida, just like a County Commissioner or City Commissioner. The most important thing is that we operate in the Sunshine here. So, you're not permitted to talk to other Board Members about things that may reasonably come up before a vote of the Board.

Ms. Rosean: Okay.

Mr. Showe: That includes all forms of communication, text messages, emails, phone calls, all of that. Now, if there is information that you would like me to distribute, you can certainly email that to me and I can send it out to the Board. That's the easiest way. You're also not required to keep anything from any of these meetings. That's our job as your District Manager. If you do decide to keep things, our best recommendation is that you have them in a separate file. So, you just keep all of your CDD stuff in one place. We may get public records requests. And if they say, *"Hey, I want all of your files from the meetings,"* you just don't want your personal files that are mingled in there. Same with your email. It's best practice to either set up a separate CDD email or if you don't want to manage two emails, just create a folder and you can just put all of the CDD emails in one folder. Same reason if we get a public records request, we'll have to ask you for your emails and then it's easy for you to find them.

Ms. Rosean: Okay.

Mr. Showe: That's kind of the basics of it. One of the things that we also caution, is social media. You don't want to post things, such as *"Hey, I really like the CDD's budget this year."* Even something that simple, if other Board Members see it, you could be construed as trying to break the Sunshine Law. If you have any questions, we've kind of encountered a lot of these issues before, just let me know. The only other thing that we have and I know Rob kind of talked about it briefly, is that we do have a conflict-of-interest form. If you ever think something comes up, if you see the agenda and you see a company and the Board is about to approve a contract and maybe you're related to somebody in that company, just let us know. The statutes really define what a conflict of interest really is. So, it may or may not be one. But just let us know and we'll walk you through it. If you do have a conflict of interest, there's a form that you have to fill out. We disclose it at the time of the vote. That's the only reason that you cannot vote on an issue from here on out.

Ms. Rosean: Okay.

Mr. Showe: Certainly, we can walk you through any other questions that come up for you.

Mr. Macheras: I think there's a test next Thursday.

Ms. Rosean: Is there Cliff Notes? Thank you all so much. This is very exciting.

Mr. Showe: Speaking of tests and Cliff Notes, there actually is a four-hour training that you are required to go through. I'll have to look at the timing, because of when you're appointed, you might have gotten out of the one for this year. Once you get past a certain point, it doesn't take until next year, but I'll double check on that for you to make sure. But otherwise, I'll send you the information. It's really just videos or audio that you can listen to.

Mr. Macheras: Did you just say there's a form you're going to email me?

Mr. Showe: Well, send it through the same portal that you do when you do your Form 1. It's essentially the same exact form. It's just a final form. It indicates that you're leaving the Board.

Mr. Macheras: Okay. I think I have a blank one somewhere. Do you want me to fill that one out?

Mr. Showe: It's all online, just like the Form 1.

Mr. Macheras: Will you send me a link or whatever?

Mr. Showe: I'll make sure that Brittany sends it to you. We have to put it in the system now and it generates.

Mr. Macheras: That's cool.

Ms. DeVries: We have a little something for Bill to thank him for his service.

Mr. Macheras: That's nice.

Ms. DeVries: I guess I should let you open it.

Mr. Macheras: Well, that's nice of you. I appreciate that.

Mr. Dale: But we're going to want you to read it, though.

Mr. Macheras: Oh, man. Look at that. Wow, that's nice. Very nice.

Ms. DeVries: Do you want me to read it?

Mr. Macheras: Yeah, why don't you read it.

Ms. DeVries: So. Bill, this is for your service, guidance and unwavering dedication to our community. Though you are moving on, your impact will remain a valued part of our District's story. Wishing you all the best for you, for your new journey.

Mr. Macheras: Wow that's great. I appreciate it.

Mr. Showe: It looks official, too. It has the new logo and everything.

Mr. Dale: You're the first one with the new logo.

Mr. Showe: Yeah.

Ms. Yelvington: It can remind you of all those hours we spent deciding over the logo.

Mr. Macheras: I know. Very nice. Thank you very much.

C. Consideration of Resolution 2026-02 Electing Officers

Mr. Showe: The last procedural thing that we have to do, is elect officers. Bill used to serve as the District Treasurer. Obviously we can figure out would like to serve as District Treasurer at this point and then we can fill in the rest of those officers, based on current seats, if we're not looking to change anything.

Mr. Dale: The Treasurer is going to be the hardest position. Because as I explained before, in my position as a financial adviser, I am not able to serve as Treasurer.

Ms. DeVries: I assume Denise is in a similar situation being a CPA.

Ms. Yelvington: I'm not. I could do it. What is the time commitment?

Mr. Macheras: So, the way it works for me, checks are usually ready on Thursdays. Needless to say, I'm happily retired. So, she will just usually text me and say the checks are ready and then I'll just come over sometime on Thursday.

Ms. Yelvington: Or Friday.

Mr. Macheras: Or Friday. I like doing it while they're here. Then that way if there's a question or if I see something new, I can ask them, versus previously somebody would come in on a Saturday and it makes no sense. But once she says they're ready, like she said, usually I have a day or two flexibility. I just like to come in when they're here. That's all. Two Thursdays out of the month, you can get to the meeting a little early and sign on there.

Ms. Yelvington: Right.

Mr. Showe: We also have Ron as an Assistant Treasurer. I'm an Assistant Treasurer, so ultimately there are backups.

Ms. Yelvington: Okay, cool.

Mr. Macheras: Half the time you just do them at the meetings.

Ms. Yelvington: Okay.

Ms. DeVries: You would be like the best Treasurer ever.

Ms. Yelvington: I don't know about that. But I did just step down as a Treasurer of a non-profit.

Ms. DeVries: It's completely up to you though.

Mr. Showe: Are you okay with it?

Ms. Yelvington: Yeah, I'm okay with it.

Mr. Showe: Then what I can do, is I can read the resolution into the record, which would be 2026-02. Then the Board can affirm it and I'll just basically make the switch here. We still have Jennifer as Chair, Mr. Rob Dale as Vice Chair, George Flint in our office as Secretary, Ms. Christina Rosean and Mr. Ron Rysztoji and myself as Assistant Secretary, Ms. Denise Yelvington as Treasurer, myself, Ron, Jim and then Darrin in our office would be Assistant Treasurer.

Mr. Dale: Before I make the motion, I just want to thank Denise.

Ms. Yelvington: There I go, signing up for more work. I'm happy to do it.

Mr. Dale: We will try to make it as painless as possible for you.

Mr. Moller: The only stipulation is when you come, we talk sports.

Ms. Yelvington: Okay.

Mr. Moller: While you sign checks.

Ms. Yelvington: Okay. I don't know that I could ever fill this man's shoes.

On MOTION by Mr. Dale seconded by Mr. Rysztoji with all in favor Resolution 2026-02 Electing Officers as stated was adopted.
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FIFTH ORDER OF BUSINESS

New Business

A. Consideration of Resolution 2026-03 Related to the November 2026 General Election and Qualifying Period

Mr. Showe: We do have one new business item that we added. There is, again, just more housekeeping. This is resolution 2026-03, related to the November election this year. This resolution just really lays in a correct form, that obviously Seat #1, which is Jennifer's and Seat

#2, which is Ron's, are going to be up for election in November of 2026. So, we've gone ahead and notified the Supervisor of Elections to that effect. Then there's an Exhibit A that goes there, which is the ad that we're required to run in the paper that just details out the process of qualifying and the qualifying periods. So, we would just look for a motion to approve that.

Mr. Dale: I just would like to add that I look forward to wholeheartedly endorsing and supporting the two of you. I will have your back completely in that election and I look forward to working additional years with the two of you.

Ms. DeVries: I hope so. Thank you. We look forward to working with you, too. I checked and there's no one else running yet.

Mr. Rysztogi: I checked today.

Mr. Dale: But if they do, I look forward to endorsing and supporting you both, to the best of my ability, which has been pretty successful.

Ms. DeVries: We would hope nothing less from you and the whole Board.

Mr. Rysztogi: Hopefully there's no competition.

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

On MOTION by Mr. Dale seconded by Mr. Rysztogi with all in favor the Resolution 2026-03 Related to the November 2026 General Election and Qualifying Period was adopted.

SIXTH ORDER OF BUSINESS

New Business

There was no new business.

SEVENTH ORDER OF BUSINESS

Staff Reports

A. General Manager's Report

There being no comments, the next item followed.

B. District Manager's Report

There being no comments, the next item followed.

C. Lifestyle/Marketing Report

There being no comments, the next item followed.

D. Restaurant Report

There being no comments, the next item followed.

EIGHTH ORDER OF BUSINESS

Treasurer's Report

There being no comments, the next item followed.

NINTH ORDER OF BUSINESS

Supervisor's Requests

There being no comments, the next item followed.

TENTH ORDER OF BUSINESS

Adjournment

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

**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, May 28, 2026** at 6:30 p.m. at Faith Lutheran Church, 5550 Faith Drive, Viera, Florida.

Present and constituting a quorum were:

Jennifer DeVries <i>by phone</i>	Chair
Rob Dale	Vice Chair
Denise Yelvington	Treasurer
Ron Rysztoji	Assistant Secretary
Christina Rosean	Assistant Secretary

Also present were:

Jason Showe	District Manager
Jim Moller	Golf Maintenance Superintendent

FIRST ORDER OF BUSINESS

Roll Call

Mr. Showe called the meeting to order at 6:30 p.m. All Supervisors were present in person, with the exception of Ms. DeVries who was present via phone.

SECOND ORDER OF BUSINESS

Pledge of Allegiance

The Pledge of Allegiance was recited.

THIRD ORDER OF BUSINESS

Public Comment Period

Mr. Showe: The next item that we have, is the public comment period. We'll note for our recording that we only have members of the Board and staff present.

FOURTH ORDER OF BUSINESS

**Approval of Minutes of the April 23, 2026
and May 6, 2026, Board of Supervisors
Meetings**

Mr. Showe: We have the minutes of the April 23rd meeting. The May 6th minutes were not ready yet. I received one minor correction from Denise. We will take any other questions or changes to the minutes or a motion to approve as amended.

Ms. Yelvington: One other fix on Page 27. There is a reference where Michelle is quoted as saying 2007 instead of 2027.

On MOTION by Mr. Rysztogi seconded by Mr. Dale with all in favor the Minutes of the April 23, 2026 Board of Supervisors Meeting were approved as amended.

FIFTH ORDER OF BUSINESS

New Business

**A. Consideration of Resolution 2026-04 Approving the Fiscal Year 2027
Proposed Budget and Setting Public Hearing to Adopt**

Mr. Showe: The next item is the approval of the proposed Fiscal Year 2027 budget. We have a resolution, which is 2026-04. This does several things for the Board. First, it starts out by approving a Proposed Budget, which will be attached as Exhibit A, with any changes that the Board makes tonight. We set the public hearing for August 27th at this location at 6:30 p.m. Then it also has us place this on the website, as well as transmit this to Brevard County, which is in accordance with Florida Statutes.

Mr. Dale: Correct me if I'm wrong, Jason. Don't we still, in June, have time to do a little carving?

Mr. Showe: Absolutely. This is just the start of the process.

Mr. Dale: Right.

Mr. Showe: Today you're just setting the ceiling on the assessments that you're going to charge for the year or that you propose for the next fiscal year. Then we spend the next several months going through each of these fund by fund and having the Board discuss and make any changes that they would like. At this stage, we propose no increase on the operations and maintenance (O&M) side. It's a little tight, but we were able to keep the assessments level. Obviously, the biggest expense that you have in the General Fund, which is where that O&M goes to, is your staff and salaries. Obviously that's where a lot of the upward pressure is. We

would probably have to look at some kind of potential increase in that next year, but we think we can hold the line this year for you guys.

Mr. Dale: Where are we at with the 2012 bond?

Mr. Showe: I was going there next.

Mr. Dale: Okay.

Mr. Showe: With the budget as its first presented now, most of your residents will see per home, a \$150 decrease. The 2020 bond is paid off, so that goes down by \$120. Then the new debt service was tied to that bond, so it actually comes down another \$30. So, there should be a reduction from \$504 to \$353 on the assessments this year.

Mr. Rysztogi: \$300?

Mr. Showe: We're projecting \$353 in the Proposed Budget.

Mr. Dale: As the new assessment for residential, which is obviously different than commercial.

Mr. Showe: Yeah, the commercial factor is slightly different, based on the recreation and O&M.

Mr. Dale: Why did I have \$200 in my head. Was that the original amount?

Mr. Showe: That might have been the combined debt service, because there is still \$100 that is on the second debt.

Mr. Dale: Yeah, but no, I was thinking of the 2012 bond.

Mr. Showe: The 2012 was only \$128. Then there's still \$8 that goes to the parks portion. Yeah, that series was only \$128.

Mr. Dale: Long and short, it is \$150.

Mr. Showe: \$150.

Mr. Dale: That is pretty much where we're at.

Mr. Showe: That is what most of what your residents will see per home.

Mr. Dale: If we were to want to change that and there's only one reason why I could think why we would want to change that, that's just me personally. Other Board Members may feel differently. The only thing that I can think of, is lakeshore restoration has been an issue for us. We've been behind the power curve on that for a long time. Obviously even \$50 of that \$150, if we were to do that on a temporary basis, is roughly about \$250,000 a year. Would you estimate?

Mr. Showe: Correct. The challenge that you have is if you raise the O&M at all, even by \$5, you have to go through the mailed notice process of sending out letters to each and every resident.

Mr. Dale: Which is what we had to do the last time and it got confusing for residents, because they thought that we were going to jack their taxes up and they thought it was going to the golf course, which it wasn't.

Mr. Showe: Right. We started about two years ago, increasing that from \$80,000 a year, to about \$160,000. So, we kept it at \$160,000. What you have now is \$164,000, which is the amount that we did this year and was the more aggressive almost two years' worth.

Mr. Dale: Yeah.

Mr. Showe: So, we were doing our best to try to keep assessments level, given what we've heard from the Board so far this year. Certainly, we can do that, but again, it's just important to know that if you do, there will be letters going out.

Mr. Dale: That is the discussion over the next couple of months that we need to have.

Mr. Showe: You kind of need to have it today if you're going to increase the assessment.

Mr. Dale: I am not making a motion to do anything. This is just for discussion purposes only. So, trying to restate that one more time, we have a bond that was taken out in 2012, that drops off. \$150 is what our CDD taxes would go down, basically from \$505 to \$350 in that ballpark.

Mr. Showe: Correct.

Mr. Dale: Normally, I'd be like, "*Yeah, let's just do it all. Let's keep it that way.*" The only reason why I can think of why we potentially wouldn't want to do that, would be because, what is it? Probably, I'm guessing our lakeshore restoration on our 84 lakes that we have, we've been whittling away at that, but we've been whittling away at about \$150,000 a year or something like that. It's sort of like playing whack a mole. Once you get one that's in terrible shape done, a couple more will pop up that are in terrible shape. We would be able to get a little ahead of the curve, is one of the options that we would have available to us. I can see the arguments pro and con, either way. A lot of people out there that aren't as well informed, will say, "*Oh, well, that's just going towards the golf course.*" No, the golf course money goes to the golf course issues. The money that we raise from CDD fees, goes to support CDD infrastructure, i.e. lakeshore restoration, the park, those kinds of issues.

Ms. DeVries: The flow ways are my concern, as well as the fire line.

Mr. Dale: The fire line we've been able to handle out of the operational budget pretty well.

Ms. DeVries: I agree, but one of my concerns is with the pipes between the lakes. If one of those breaks, it's a huge expense. Last time, it was \$250,000. I want to make sure that we have reserves to cover those types of expenses. Because we can't take out another bond or anything like that. So along with the lakeshore restoration and being able to expedite that, I think there's also maybe a need for reserves, to make sure that we can cover our infrastructure, because our infrastructure is 30 years old.

Mr. Dale: You bring up an excellent point, Jen. One of the things that I asked Jim to do this week, that he's handed out to the Board Members here, is I wanted to know our reserve requirement in 20 years, from the big Reserve Study that we did. Actually, the numbers came in a little higher than I originally discussed with Jim. I'm not saying that's Jim's fault. It's just the prices are what they are. I think where my misunderstanding was, when we had our initial discussion, I thought we were talking future dollars in terms of the reserve requirement for 20 years. It wasn't future dollars; it was present day dollars. So, a number that I thought that was around \$3 million to \$4 million, was really around \$9 million, that we need to have in reserves in 20 years. It's not an overnight emergency or anything like that. We have 20 years to get this money together. That's part of the reason why we need to keep the golf course profitable, because that goes back into the calculus of this, too. Jason, I think we're sitting on roughly about \$1.5 million right now.

Mr. Showe: Yeah, that's what the projection is at the end of this fiscal year.

Mr. Dale: Is that after we add in any profit from this fiscal year?

Mr. Showe: No.

Mr. Dale: I thought that's the way it worked.

Mr. Showe: We do, but we typically don't show that in the budget. We try to be a little more conservative. So that does not consider that there may be some additional funds left over at the end of this year in the General Fund.

Mr. Dale: Right. If we have a few hundred thousand left from this year, that would be added to that \$1.2 million or \$1.5 million.

Mr. Showe: That's where I was looking at the assessment increase. You do have that if something comes up. There is a resource for the Board to use. That's why I wasn't so concerned with the assessment increase right now.

Mr. Dale: Right.

Mr. Showe: But that's really up to the Board.

Mr. Dale: But we're really effectively talking about needing over the next 20 years, another \$7 million in today's money. Well, that works out to 20 years, around \$300 a year that we need to be accumulating.

Ms. Yelvington: Does the money grow?

Mr. Dale: It grows at money market interest rates, which are 3%.

Mr. Showe: It's in the State Board of Administration (SBA) right now. It's getting 5% or 6%.

Mr. Dale: Right.

Mr. Showe: It's not huge. It's not a checking account or a savings account.

Mr. Dale: Right.

Ms. Yelvington: Is it possible then, if we didn't decide to decrease the CDD fee for the year, could that \$150,000 that potentially would have gone away, go towards this?

Mr. Showe: The only real flexibility that the Board has, is on the O&M side. The debt service kind of operates on its own. So, when it goes away way, it's separate and distinct.

Mr. Dale: Right.

Mr. Showe: If you raise the O&M even \$1, then we have to do a mailed notice to the residents to notify them of a potential increase.

Ms. Yelvington: I see. Okay.

Mr. Dale: We did that when the 2006 bond dropped off. It did create some confusion for residents. Jason probably wound up fielding about 10 phone calls or something like that.

Mr. Showe: I think probably closer to 50 calls, if I remember.

Mr. Dale: Was it really?

Mr. Showe: We sent out 4,000 letters.

Mr. Dale: Yeah, you sent out 4,000 letters and everybody automatically thought that their taxes were going up, because that's the way it reads. Let's say we took \$50 and kept \$50 of it and

we reduced the assessment by \$100, the taxes would go from \$500 to \$400. But the way the notices read, is the taxes are going up. Well, that's really, in my book, a decrease of \$100.

Ms. Yelvington: There's no way to change that wording?

Mr. Showe: Those letters are required by Florida Statute. We end up just having to do more marketing on our own end, is what I call it. We do a presentation at the hearing. We field the phone calls to the office to explain what's happening. But again, the statutes view those assessments as individual, even though they're combined on your tax bill.

Mr. Dale: Right. I will promise that you we will get, not a lot, but we'll probably get two to three residents that show up at the meeting and they're going to have questions about it. We fielded some of those questions the last time and we adequately explained it, I think, and the residents went away satisfied with our answers. I think the same thing would come into play again. As representatives, we're going to have the social media stuff, where people are going to say, *"Oh, they're jacking up your taxes"* and all of that kind of stuff, even though we're decreasing the taxes. So that's kind of the way that that plays out. But it really kind of boils down to the stewardship issue. We are stewards of the District property. If it were going to cause a tax increase, cause more money to come out of people's pockets, I probably wouldn't be in favor of it. But what will cause more money out of their pockets down the road, I think, is if we don't stay good stewards and we have a lake issue. We have something like Jen was talking about with the culverts and things like that. If we have something major happen with one of those, then that does get people's attention.

Ms. Yelvington: Right.

Ms. DeVries: Well, if we had something like that and we didn't have the money in reserves, then we would have to do a special assessment. Boy, would we hear about it then.

Mr. Dale: Oh, yeah.

Ms. Rosean: That would be a much bigger deal for people than not.

Mr. Dale: Right.

Ms. Rosean: That would really freak out a lot of people.

Mr. Rysztoji: Can't you add information to what gets mailed? I mean, put all of the wording that's required by law, but also add...

Mr. Dale: Like a common-sense paragraph.

Mr. Showe: We can look at it.

Mr. Rysztocki: Because then I would be in favor of it. I'm on the fence without a special paragraph.

Mr. Dale: Something that says what ultimately their taxes will be.

Mr. Showe: We would have to include almost a secondary letter. So, there would be one letter that is the statutory compliance letter.

Mr. Dale: Right.

Mr. Showe: Then either on the back of that or something that supplements it, because again, there is required language from the Statutes. If you run a little sideways of that, you may get somebody that could challenge the assessments.

Ms. Yelvington: Maybe we could just include a little slip of paper.

Mr. Showe: That's what I'm saying. We could send out two letters: one that's the compliance letter and then an additional supplement.

Ms. Yelvington: I mean, if we structured it as an example, like here's an example of what your taxes are going to be.

Mr. Dale: Right. Here's what your 2026 taxes were. Here's what they will be in 2027.

Ms. Yelvington: Right.

Ms. DeVries: It will be less. Even though this government letter looks scary, they will be less.

Ms. Yelvington: Right.

Mr. Dale: For some reason, I was thinking that we were at around \$200. I thought the math was going to be nice and easy. Kind of my initial thought process was \$100. If we were to do that for a couple of years, well, that builds up an extra \$1 million for us, \$500,000 a year roughly. Then in a couple years we could choose to do away with that assessment, whatever the Board's pleasure would be.

Mr. Showe: Yes. Just as a follow up, I did go back. In another District, actually, the one right up the street, Baytree, in 2022 we did something very similar. They did the statutory letter and on the back of that, was more of a narrative about the descriptions, what the total assessments are, what's happening. So, it gives the residents a little bit of background and you could put something like, "*Please look at the back.*"

Mr. Dale: I do believe the residents deserve a good portion of that money back. I don't like how the was District policy for so many years was, "*Hey, let's take out another bond.*" I

mean, that's ultimately why all of us are sitting here on the Board now, because that was just the easy option to run the credit card back up. That's the way I look at it. The bonds are really putting money back on the credit card. But in this case, if we were to provide solid justification as to why we were doing it, i.e. this money does not go to the golf course, that's what ticks people off in the District.

Ms. Yelvington: Right.

Mr. Dale: If we were to tell them that our lakes have the potential to start getting into a state of disrepair, then I think people would be on board with that.

Ms. DeVries: I think, Rob, it goes somewhat with our campaign promises. I mean, we promise to never take another bond out again.

Mr. Dale: Yes.

Ms. DeVries: The way that we do that, is by building our reserves, so that we don't need a bond if something happens. We've been paying off these bonds. Now that one of them has been paid off, we would like to continue to build our reserves, so we can take care of things without having to reach out to the residents for money.

Mr. Dale: Right.

Ms. DeVries: Or take out a bond.

Mr. Dale: Part of the money in this study, if I'm not mistaken, Jim, is for lakeshore restoration. The \$9 million.

Mr. Moller: I don't believe lakeshore restoration was in the Reserve Study.

Mr. Dale: It wasn't in the Reserve Study, because they considered that operational?

Mr. Showe: We were paying for that out of operating costs.

Mr. Dale: Alright.

Ms. DeVries: I think we should talk about the Reserve Study. We should say in the letter, *"We did a Reserve Study and we know that we're going to need X amount of dollars. We want to make sure that we have it."*

Mr. Dale: Right.

Ms. DeVries: To maintain our community.

Mr. Showe: Well, I think if you're using it for the General Fund, it's an easy story to tell. Here are the things that we're doing, fire line maintenance, lake maintenance. We're ensuring all of the floodways are open.

Mr. Dale: Right.

Mr. Showe: Jim and I are getting additional requests, I'd say weekly, for additional services on the lakes, because they're building up material and algae. There's a story to tell there that I think makes that an easy sell, along with the other decreases that they're going to see on their Tax Bill.

Mr. Dale: Well, honestly, if we get that District assessment down to around \$400, in that ballpark, we're close to being lower than the HOA assessment.

Mr. Rysztogi: So, you're talking about \$50?

Ms. DeVries: Yeah, that's what I'm thinking. It's around \$400. We can also talk about how the chemical costs have gone up to maintain the lakes. There are costs to treating it when we have those algae blooms.

Mr. Showe: The General Fund has a lot of pressure on your salaries, because of mostly the minimum wage increases and those other issues that have been outside of our control. We hit those levels.

Ms. DeVries: Yeah, that's true.

Mr. Dale: Actually, in six years we haven't increased taxes.

Ms. DeVries: Yeah.

Ms. Rosean: That's a big deal. I think people would be very interested in it too. Look what is happening in Los Angeles right, right now, with the non-maintenance. That's all over the news. People see that. That's not happening here.

Mr. Dale: Right.

Ms. Rosean: Maintenance is expensive, but it's not raising anything. So, I think it's smart.

Mr. Dale: Denise, what are your thoughts?

Ms. Yelvington: I think it makes sense. Good for you for thinking that far ahead, because it hadn't even occurred to me, but it makes perfect sense that we should be planning for that.

Mr. Dale: It's kind of a bad habit of mine.

Mr. Showe: I will say from my history of doing these, we would probably be looking at almost a mandatory increase next year anyway, because again, it was tight to squeeze the General Fund to make it balance this year. So, if you don't do an increase this year, you're probably going to end up having to do one next year. I will tell you that it doesn't matter when you do it. The turnout is going to be the same. It's going to be mostly the same people getting the

same letter who are going to have the same questions, whether we do it this year or next year. So, it really depends on when you guys want to just take the bite and we'll just do it.

Mr. Dale: I kind of don't view this as taking a bite and I don't view it as a tax increase. I understand what you're saying, but I don't view it as either. I view it as just being a good steward of our property.

Ms. Yelvington: Yeah.

Ms. DeVries: I agree. I think the ideal time to raise it, is when we're lowering it. So, nobody is going to notice. We do have to increase it to cover the labor and the chemicals and everything. I mean, it just makes sense.

Mr. Dale: Ron, how you feel?

Mr. Rysztogi: Well, I would be against it, if we were exceeding the \$500 figure.

Mr. Dale: Oh, no, no, no.

Mr. Rysztogi: Because I don't want to see the number go up. That's what turns people off. Now if we were lowering it anyway, we're just not lowering it as much as we could have.

Mr. Dale: That's really it in a nutshell.

Mr. Rysztogi: The public doesn't know that.

Mr. Dale: I wish they did, though.

Mr. Rysztogi: The only fear that I have, was what I said earlier about if the explanation was included with the letter of what the numbers are.

Mr. Dale: It needs to be communicated very well.

Mr. Rysztogi: Right, because I wasn't here in 2005 or whatever year it was, but I don't want to have to go through that. Initially I said, "*Oh, I don't want to have to go through that,*" but I'm in favor of, I don't know what number you're coming up with. I'm saying to increase it, but have less of a decrease.

Mr. Dale: Right.

Mr. Rysztogi: I'm favor of a reasonable dollar amount, whatever we come up with. You were saying \$400.

Mr. Dale: My personal feeling is we have to give at least \$50 back to the taxpayers.

Mr. Rysztogi: Okay, so now we're at the \$400 amount.

Mr. Dale: Of the \$150.

Mr. Rysztogi: It's lower than \$500.

Ms. Yelvington: Yeah.

Mr. Dale: Pretty much every \$50, it's a little more. These are just rough numbers.

Mr. Showe: A \$50 increase is approximately \$250,000.

Mr. Dale: Right.

Ms. Yelvington: Wouldn't it make sense to do \$100, if we were going to do this at all? Because of one expense that Jen mentioned, the leak.

Ms. DeVries: The culvert.

Mr. Dale: It cost \$250,000 to do it.

Ms. Yelvington: Right. So, if we did the \$50 increase and that happens, then we're back at zero.

Mr. Dale: Right.

Ms. Yelvington: It seems like we have to go above that, if we have the room to do it.

Mr. Dale: So, you're in favor, if I understand you correctly, of raising the assessment by \$100.

Ms. Yelvington: Yeah.

Mr. Showe: Again, I'll note, I've been through a bunch of these. If you raise it by \$50 this year and you have to raise it by \$3 next year; it's the same exact process. It's the same exact people that are going to show up and complain. I always recommend, especially now. So tonight, what you're doing, is you're setting the ceiling.

Mr. Dale: Right.

Mr. Showe: So, if we go through the hearing process and you start getting feedback from other people and go, "*Wow, \$100 is too much, let's knock it down to \$75,*" that's totally fine. The letters that we send out, they go out 21 days in advance of your budget hearing. I think your hearing is August 27th. The letters would actually go out the beginning of August. So, you have June and July really to discuss, kind of get comfortable with where you want to go to. I would say if there's any inclination to go up by \$100, then just you can set the assessment increase at \$100 today.

Mr. Dale: So, the ceiling number you're talking about, would be the \$350 plus \$100. So, \$450 is the amount.

Mr. Showe: Correct.

Mr. Dale: Okay.

Mr. Showe: If you do \$100. Again, that is your ceiling. Now, if we bring you back another budget here in two weeks and you look at that and go, "*Wow, that's a little more than we really want to put in reserves,*" we can bring that down in full compliance. You can always go down. You just can't go above the ceiling that you set.

Ms. DeVries: That helps. Jason.

Mr. Showe: Technically, you could set it at exactly what the levels are right now. You can set the assessment at \$504 and then play around with it. But we do have to put out your Proposed Budget. So, we kind of like to have somewhat of a ballpark, of what you want to do.

Mr. Dale: The thing that scares me more than a couple people showing up about the increase, are the people that are going to be upset if there is any kind of slippage along a lakeshore and their homes or their pool or their whatever, starts regressing. That's a nightmare.

Ms. DeVries: Right or if we have a hurricane and people flood because one of those culverts is not right. I know we checked them last year.

Mr. Dale: Right.

Ms. DeVries: But if somewhere down the road, one of those culverts collapses, that's a big expense.

Mr. Dale: Yeah. That's an annual check now before hurricane season. I'm just wondering from a messaging perspective, if we might want to keep the number, something more along the lines of like \$69. When you say \$100, people go, "*Ugh.*" But the fire tax went up \$50 and I think hardly anybody blinked. Maybe we can be somewhere in the middle.

Ms. Yelvington: Maybe we could split the difference.

Mr. Dale: Maybe we do \$99.99.

Ms. Yelvington: I was going to say \$75.

Ms. DeVries: Or \$69 or \$79 or something like that. That gives us the increase that we need, but it doesn't look as daunting as \$100.

Mr. Dale: Okay.

Ms. Yelvington: Whatever we put in, if we do it this year versus next year or some this year versus next year, that's just one more year of growth, however small.

Mr. Dale: Right.

Ms. Yelvington: Over 20 years. So that makes sense too. I think if we are going to do it, we should do it now.

Mr. Dale: Small question. It's May 1st that that dropped off. Right? So, for this fiscal year, June, July, August, September...

Mr. Showe: We received most of our tax revenues in already, so there won't be a whole lot more coming in.

Mr. Dale: Alright. But we don't have those payments that we have to make, though. See, what I'm saying?

Mr. Showe: The payments are in May and November. The final payment has already been made on the 2012 bond.

Mr. Dale: That's what I'm saying. Wait, you're saying November and May are normally the bond payments. So, in other words, we made them for this fiscal year.

Mr. Showe: We made the last May payment.

Mr. Dale: For the fiscal year.

Mr. Showe: There are probably going to be some excess funds in there, which I can find out. There are typically some bond restrictions on how those excess funds flow.

Mr. Dale: Right, right.

Mr. Showe: Then obviously we may get some additional people that pay late on their taxes. We'll get a trickle in there, but probably not a whole lot. You guys are at 98% collected on your assessments already, so there won't be a whole lot more that will flow right there.

Mr. Dale: Right. A little bit of extra interest or whatever, a few thousand dollars.

Mr. Showe: Yeah.

Mr. Dale: You saw where I was going with that. I was wondering if we were going to have a little bit of a windfall there for this year.

Mr. Rysztogi: So, do we have to take action tonight?

Mr. Dale: Let me just clarify. If we do the ceiling at \$450, that that would be adding \$100. I understand what Jen is saying, but that isn't anything that gets mailed to residents. That just sets our cap at \$450, is all that happens.

Mr. Showe: \$450 total?

Mr. Dale: Yes, \$450 total.

Mr. Showe: Okay.

Mr. Dale: What was the other amount? Was it \$350?

Mr. Showe: Right now, we're at \$353.32.

Mr. Dale: Alright, then I would say \$453.32.

Mr. Showe: A full \$100 increase. Okay.

Mr. Dale: A full \$100. That doesn't mean we're going to do the full \$100. In fact, based on a couple of the responses that I heard, I think it's probably going to be a number different than that. But it just has a ceiling. It keeps our options open and we can then talk about it over the coming couple months and then take it from there. How does that sound, Jen? Are you there?

Ms. DeVries: Yeah.

Mr. Dale: Did you catch what I just said?

Ms. DeVries: I did. Can you hear me?

Mr. Dale: Okay, that's better. You were breaking up.

Ms. DeVries: Okay. No, I like it. I like that we keep our options open. We can have further discussion about it and then agree on a number at that rate or lower.

Mr. Showe: Subsequent to you guys approving whatever amount you do today, we'll start looking at what our alternatives are in terms of the notices, so that we can get those out to you too and have some time to market it.

Mr. Dale: Okay. That will give us a chance to digest it. Is there anybody that has a problem with that, that disagrees with that? Okay, I think we have consensus. Jason.

Mr. Showe: Well, the motion would be to approve Resolution 2026-04 with a \$100 General Fund assessment increase and then we'll provide the Proposed Budget to the residents and to the county, once we've changed it with that amount.

Ms. Yelvington MOVED to adopt Resolution 2026-04 Approving the Proposed Fiscal Year 2027 Budget with a \$100 General Fund assessment increase and Setting a Public Hearing for August 27, 2026 at 6:30 p.m. at this location and Ms. Rosean seconded the motion.

Mr. Dale: Do we have any further discussion?

Mr. Rysztogi: No.

On VOICE VOTE with all in favor Resolution 2026-04 Approving the Proposed Fiscal Year 2027 Budget with a \$100 General Fund

assessment increase and Setting a Public Hearing for August 27, 2026 at 6:30 p.m. at this location was adopted.

B. Review of Fiscal Year 2025 Draft Financial Audit

Mr. Showe: Behind that is your 2025 audit. We'll point out for the Board, typically we just focus on the last few pages. I go straight to the Letter to Management, which is the last page. This is what really what is statutorily required for them to audit when they go through this. You will see that they had no prior year findings. They had no current year findings and we meet all of the conditions of a clean audit. So, it's a clean audit. There are no notes.

Mr. Dale: Will you do me a favor, please, just because we've had some accusations in the past about the objectivity of our auditing firm?

Mr. Showe: Yes.

Mr. Dale: Would you just go into a little bit about how they are objective and the state requirements?

Mr. Showe: Our role is really only to provide them information. This firm in particular provides auditing services for multiple other Districts throughout the State. Also, every three to five years, the Board will go through a competitive process to select their auditor, so we're not just staying with the same auditor all the time. They are a fully independent organization and they certainly wouldn't risk their reputation.

Mr. Dale: Trying to cover up for us.

Mr. Showe: To provide us something that wasn't accurate.

Mr. Dale: Right.

Ms. Yelvington: It's important to note that any CPA firm providing these services, has to go through a peer review process where they're getting checked that they are legitimate and providing honest services. So, there's nothing anyone should need to worry about there.

Mr. Dale: I just wanted that in the minutes. I appreciate that.

Mr. Showe: Absolutely. As the action on this one, we would look for the Board to approve the audit. You're not accepting it. You're really just approving it, so we can transmit it to the State and get it in for compliance.

Mr. Rysztoji MOVED to approve the Fiscal Year 2025 draft financial audit and Ms. Rosean seconded the motion.

Mr. Dale: Is there any discussion? Hearing none,

On VOICE VOTE with all in favor the Fiscal Year 2025 draft financial audit was approved.

SIXTH ORDER OF BUSINESS

Old Business

A. Action Items List

Mr. Showe: We will go to the Action Items List. We're going to bring one back from the past here in a second. Jim and Michelle are working on the club improvements. I'm sure that Jim has an update on the deck simulation. The Water Warriors Agreement, as far as we are concerned, our portion is done. They are now negotiating with the Viera East Community Association (VECA) about where they're going to access the lake and some other items. They haven't executed it yet, because she has to bring it back to one of her meetings, but our portion is done. We have given them the approved agreement. Regarding the issue for the Viera East Golf District Association, Jim and I were contacted again by the St. Johns River Water Management District (SJRWMD), who were very insistent that we should just allow them to withdraw water from the lake. We told them that's not a decision that we're permitted to make. That's a Board decision. Then subsequently, we were contacted by the Viera East Golf District Association who said that now they've been told that they are no longer allowed to put a well in. They have been told if they want water, they have to pull it from the lakes. So, it's kind of back to where it was from scratch. They're not even sure at this stage, if they're even going to have the funds to put in the appropriate pump and all of the measures that it's going to need to pull from any of the ponds, if the Board would allow it. So, what they're asking now, is if the Board is okay with me at least giving them some preliminary numbers for what our staff involvement might be for them, if they decide to go that route.

Mr. Dale: Well, and I'm going to add to this. There are other dynamics going on. It's not just going to be the Viera East Golf District Association that is wanting to do this stuff. I've been talking to people over in Wingate Estates and they are going through the same issue right now, of wanting to put a pump in. I think ultimately what's going to happen, is if the Viera East Golf District Association got turned down for a pump or a well, then the same thing is going to happen at Wingate and then the Wingate folks are going to be looking to draw from our lakes. It

hasn't been official, but I spoke with people in the know from an environmental perspective and the very concern that this Board has, which is chiefly an ecological disaster, if we start draining those lakes. It will be an ecological disaster for wildlife, because then we're creating mosquito bogs and things along those lines.

Ms. DeVries: Fish kills.

Mr. Dale: And fish kills.

Mr. Showe: Jim saw the email. I was very clear on that same point to the SJRWMD. If we ever allow it, there would be severe restrictions put on it.

Mr. Dale: Right.

Mr. Showe: Because to your point, again, the system all works together. So, if you are lowering one, it lowers the entire system.

Mr. Dale: It lowers the entire system. Which is why I brought up Wingate Estates as an example. I guarantee you, we are going to get into the dry months. Well, we're in the dry months right now. This is not just a Viera East problem. This is State of Florida issue. You have millions of people moving here and tens of thousands more on the west side and the water demand is not going to go down. The county is not going to be able to keep up with it on the reclaimed water side. Ultimately, what's going to happen, in my opinion, fundamentally have to happen, is there is going to have to be a mindset change with landscaping. I know everybody loves their big green St. Augustine lawns, but it's not sustainable. You are going to have to go to xeriscaping, but they don't like the word. They like it Florida Friendly.

Mr. Showe: Florida Friendly.

Mr. Dale: They like Florida Friendly. But that's the only solution, I think, long term.

Mr. Showe: It is.

Mr. Dale: Otherwise, we're just...

Ms. DeVries: Yeah.

Mr. Showe: So certainly, again, it's something for you to ponder. I don't know that we owe them an answer right now. They are looking at it. The types of pumps that they are required to put in there, can run hundreds of thousands of dollars, just for them to install the pump. If you were to allow it.

Mr. Dale: Right.

Mr. Showe: It's not a cheap fix.

Ms. DeVries: Yeah.

Mr. Showe: They're not even sure that they have the funding to do that portion. So, it may be irrelevant. But if the Board is willing, I can at least get them some preliminary numbers.

Ms. DeVries: What I've explained to them, is that the pump has to keep. It can only pump when there is sufficient water level in the lake to pump out.

Mr. Showe: That would be the purpose of that.

Ms. DeVries: The pump might not even be able to pump out during the very month when they really want the water.

Mr. Dale: Right.

Mr. Showe: Yeah. We would come up with agreement that says at this water level, the pumps have to shut down.

Mr. Dale: Right. Then who's going to police that?

Mr. Showe: Yeah.

Mr. Moller: Yeah. What you do is you have a staff gauge the lake with a float switch.

Mr. Dale: Yeah.

Mr. Moller: Once the lake levels drop below a certain level, then the floats basically disengages the power for the pump. So, the pumps cannot be activated.

Mr. Showe: Theoretically.

Mr. Dale: That also assumes that nobody goes out and manipulates that float switch.

Mr. Moller: Yeah.

Ms. DeVries: We had the SJRWMD come and talk to us. I wonder if we can have them to come and talk again and really invite some of these HOAs to come and listen to what they have to say. Because it's not really just us. They think it's us, but it's not. It's the SJRWMD.

Mr. Dale: I will say that the last time we invited all of the HOAs.

Mr. Showe: I will say in this particular case, the pressure seems to be coming from the SJRWMD, particularly that they want us to allow it.

Mr. Dale: Yeah. I don't care what they want.

Mr. Showe: Which I was crystal clear about. It is this Board's property and it's our permit to manage, so we will handle it.

Mr. Dale: Right.

Mr. Showe: I did not get a response.

Mr. Dale: Well, and I think what's happening and I understand because I've also talked to our County Commissioner and he's getting tremendous pressure. He said, *"It's real hard for us to establish new wells, because you need to have the property for the reclaimed water tanks and then you have to build the tanks. Then you need to have the lines that carry the reclaimed water. Then depending on where you're at in the whole process, it's sort of like if you're in the bathroom that's not near the water tank, it takes a long time for the hot water to heat in that one particular shower."* It's the same thing with the reclaimed water.

Mr. Showe: That's the issue that the Viera East Golf District Association is having now. Their manager communicated to me, that they are at the end of the line.

Mr. Dale: They are the end of the line.

Mr. Showe: They barely get any water even when it's available.

Mr. Dale: What we're about to experience, is we're going to have Wingate looking for the same thing. I'm sure once Wingate is in there, then you have Auburn Lakes, which is one of the bigger communities and then it just cascades.

Mr. Moller: Would this be a way for us to relinquish our duties with the lakes, if we were just to have the HOA, whatever lakes are encompassed within the HOA, take over full control of those lakes?

Mr. Showe: They would have to willingly accept the permit. Because the permit covers multiple HOAs, I'm not sure how they would be able to break that permit.

Mr. Dale: Yeah, because the problem that we have, is what Jason said. They're all tied together.

Mr. Showe: Correct.

Mr. Dale: I still laugh. During one hurricane season, we had people putting requests for us to lower the lake levels before the hurricane got here.

Ms. Yelvington: Well, yeah, then it would take one bad HOA to ruin the lake.

Mr. Dale: That's exactly the point.

Mr. Showe: More than they need to and then the rest of the line is done.

Mr. Dale: Right. Then everybody else is screwed. I don't know that that's a viable solution. I'm sure you would need to have some attorney weigh in on that one.

Mr. Moller: I would imagine.

Mr. Dale: We could give the answer that pending an environmental study.

Mr. Showe: That's kind of why I didn't answer. Because if you guys aren't willing to do it, regardless of what they would pay for it, then there's really not a point in giving them a number.

Mr. Dale: Right, because my calculus in an environmental study would be assuming that all of the HOAs do exactly the same thing, because that's what is going to happen down the road. Then we're going to have no water in the lakes and we are going to have mosquitoes.

Mr. Showe: When you didn't get rain for these last couple weeks, I'm getting emails almost daily at this stage.

Mr. Dale: You can see it at the park.

Mr. Showe: Yeah.

Mr. Dale: Literally during the Farmers Market in the dry season, the lake that's in the front, by the tents, is half of what it should be. That's without everybody drawing on it for water.

Mr. Moller: This isn't even a bad year.

Mr. Dale: This isn't a bad year.

Mr. Moller: In 2024, we had 20 to 30 feet of beach line after the lakes had receded.

Mr. Dale: Yeah. I'm just one of five votes, but I'm not in favor. There are just too many pitfalls. How do you feel about that, Jen?

Ms. DeVries: I could hardly hear the request. Could you please repeat the request?

Mr. Dale: It's pretty much the same request that they had a year and a half ago, which was whether the CDD would allow them to run their sprinklers off of the lakes in the golf course community?

Ms. DeVries: The answer was that they have to do an engineering study to determine how much water they could pull out of the lake. The lake is only going to go down to a certain level. What I explained to them at the HOA meeting, is that the same season that they need to pull out of the lake, was the time that they could not pull out of the lake, because the lake is low.

Mr. Dale: Right. But I guess where I'm at personally, is that was our answer before. But at the time, we weren't even taking into account what we just discussed, which was that all of the lakes are tied together and there has been new development since then. We've had other HOAs ask us the same question informally. In my opinion, what will happen, is you will have all of the HOA's wanting to do the same thing and then we'll have no water in the lakes.

Mr. Rysztoji: So, do you need a motion?

Ms. DeVries: Well, my opinion is it's a waste of HOA money, to spend all of this money on a pump, when they are not going to be able to use it.

Mr. Dale: Right.

Ms. DeVries: Because the lake level is too high.

Mr. Dale: Well, I feel like I'm sending them off on a snipe hunt, with the answer of, "*Oh, well, pending an environmental study,*" when we already know what the environmental study is going to say. But even if we don't, we weren't factoring in every other HOA making the same request.

Ms. DeVries: Who is going to pay for the environmental study?

Mr. Dale: Not us.

Mr. Showe: Well, the HOAs would have to pay for it.

Ms. DeVries: No, we're not.

Mr. Showe: Because we would want all of our experts to do that.

Ms. DeVries: Is this something that the SJRWMD gets involved in?

Mr. Dale: As I recall from the last discussion, it's \$10,000 to \$20,000 for the environmental study.

Mr. Rysztogi: So, can we just say, "*The Board does not want any water drawn from any of the lakes?*"

Mr. Showe: At this time, this present Board is uncomfortable with any withdrawal from any water body.

Mr. Rysztogi: I would make a motion.

Mr. Showe: You don't need a motion. If that's the direction of the Board, I'll be happy to speak to them.

Mr. Rysztogi: That's my opinion.

Mr. Showe: Obviously, these are all public meetings. They are more than welcome to come and plead their case at a future meeting.

Mr. Dale: Right.

Ms. DeVries: I would say that in that in order to accommodate this, we would need to do an environmental study and the Board isn't willing to pay for an environmental study, at this time. Also, if you do it, then we have to allow all of the HOAs to do it and we believe that the environmental study for that case, was not feasible.

Mr. Dale: Right.

Ms. DeVries: Because we don't want to pay for it.

Mr. Dale: Right. I feel bad for you, Jen, because you're the one that lives in that particular community and is going to get some of the blowback from this.

Ms. DeVries: Yeah, if I go to the HOA meeting. But what I'll tell you what I mostly get. It's like I never said what I said, so I just get to repeat myself.

Mr. Dale: Right.

Mr. Showe: Alright, I'll relay the message. That's all we have for action items and we can go to Jim's report.

SEVENTH ORDER OF BUSINESS

Staff Reports

A. General Manager's Report

Mr. Moller: Alright. I'll start with the District. I had to sod down the kids playground. We want to give it one more week so the sod is thoroughly tacked before we reopen it. It looks great. I was out there today. Like Jason said earlier, I've been in contact with ECOR, regarding some of these lakes. They have been noticing in a lot of our southern lakes, the increasing amount of eelgrass that we have. There are some different options for that, one being to chemically mow the eelgrass with copper sulfate. Once you do that, the dead vegetation fluffs off, increasing the nutrient load. We still have to go back and do an algaecide application. It's a native grass. It does have some positives, but with the increasing amount, it's causing some extra algae blooms as well. With that, we're re looking into our grass carp permits. We still have a couple hundred left that we were able to add. We're looking to add a couple more triploid grass carp, the sterile grass carp to some of some of our lakes, to try to help naturally.

Mr. Dale: Toughen the fish.

Mr. Moller: Yeah.

Mr. Dale: The big old fish.

Mr. Moller: Well, they start about a foot long, but then they grow.

Mr. Dale: They are gargantuan.

Mr. Moller: So, we just have to make sure all of our outfalls are sealed off and stuff like that. So, I'm working with Tom on that. Regarding golf maintenance, next week we start our first aerification of the season. We will be aerifying the greens, tees and high traffic areas.

Mr. Dale: Have you sent that to Michelle?

Mr. Moller: I think a while ago, but I can resend it. On Monday and Tuesday, June 1st and 2nd, the front line will be closed for aerification and then on June 3rd and 4th, the background will be closed for aerification. So, we'll have Dave reduce the rates for aerification week. Because of the disruption., I will be having nine holes open. With that being said, we've had discussions about different rates. I think we might stick with our Spring rates throughout the Summer, with Duran being closed. So instead of dropping to our Summer rates after the aerification, we would just leave our Spring rates in check. I think that will line up with the rates that I'm going to present at the next meeting, with our rate schedule. In Florida, as long as I've been in the golf industry, it used to be very seasonal. It's grown to where it's not as seasonal. We've had our Spring rates, our Fall and our peak rates. We've had four different rate changes throughout the year, as residents come and go. It's more of a year-round grind. So, what I'm pre-proposing, is just do two seasons: A six-month peak season and a six month, not peak season. That saves our pros from constantly changing rates. Golf courses are in good condition from November 1st through April 30th. That would be our peak season. Then from May 1st through October 31st would be our off-peak season.

Mr. Dale: Correct me if I'm wrong, but what that mainly impacts, are the morning rates. The afternoon rates, after 2:00 p.m., there is really not that much of a difference in a round rate. Right?

Mr. Moller: Yeah, especially for a CDD resident. It's \$20 to \$30.

Mr. Dale: Okay.

Mr. Moller: Financials, as of yesterday, May 27th, our golf round revenue is sitting at \$196,000. Last May, as of the 27th, we were at \$176,000. So, we're running about \$20,000 ahead of last May. The restaurant as of yesterday, was sitting at \$77,000, versus last year, it was at \$72,000. So, both are doing very well, as far as the gross revenue. Our April numbers, golf finished with a net profit of \$37,608, versus last year we did \$63,222. The restaurant lost \$9,297, versus last year they made \$10,445. There's a lot of moving pieces and parts to justify those numbers, mostly just for the golf side. You will see an increase in our fertilizer line item by over \$40,000, versus last year. A lot of that is going back into the golf course, just increasing conditions. Same thing with sand. We've been putting a lot more organic compost on the tees in some of our weaker areas. For labor, golf course maintenance was up \$93,000, versus last year, which led me to start digging into why. We aren't running full staff, where before we were

having a hard time finding labor. This is the longest that I think we've had full staff in a while. But in our investigations, we found that there are two employees from District maintenance, that are being counted in golf course maintenance and payroll registers. So, we need to get with Alex.

Mr. Dale: Is that the way it's always been done or is that a mistake from this year?

Mr. Moller: One gentleman started out in golf course maintenance and then wanted to transition to part-time and then just work with the District. So, we switched him, but I'm guessing payroll never switched him.

Mr. Dale: Ah.

Mr. Moller: Another one, when they were hired for the District, I guess it was put in as golf course maintenance.

Mr. Dale: That explains a whole lot.

Mr. Moller: That's about \$40,000 to \$50,000.

Mr. Dale: Well and the reason I bring that up, is I know that I had made this comment to you, but in looking at the total financials, our revenue for this year, we're up roughly about \$140,000, versus the previous year, but our expenses are up about \$210,000. So roughly there is about a \$70,000 spread. I couldn't figure out why there was such a big spread between the two, but that explains the vast majority of that.

Mr. Moller: The \$1,000 in labor and golf course maintenance, is because of that.

Mr. Dale: Okay, so we had salaries improperly coded to golf, when they should have been for the District.

Mr. Moller: Yes.

Mr. Dale: Got it. Okay.

Mr. Moller: So, the only other thing that I wanted to add and it had to do mostly with the budget. Since we're in the process of building the golf simulator, do we want to add a forecasted revenue line item for that?

Mr. Dale: Well, yes, I would think so. Not just a forecasted, but a line item for actual revenue. The assurance that I was looking for out of doing the simulator, is the way that I look at that, is that was an investment back in the course. That's money that deserves to go back. I don't want it to go into a black hole, I guess, is what I'm saying. I kind of view that as if we were investing in a stock and whatever returns from that stock go back towards reserves, is what my

thinking is on that. That's kind of the way I'm viewing the simulator. So, I want to be able to track that. Yes, it needs to be available.

Mr. Moller: That's kind of my point. We need to have a line item in the budget in order to have a line item in the financials.

Mr. Dale: Right.

Mr. Moller: So, we need to add a simulator revenue line item.

Mr. Dale: Yes, because that's the only way that we're going to be able to track it. I don't know logistically how we do this, but from a food perspective, too,

Mr. Moller: That's going to be hard.

Mr. Dale: Let's talk about that one. That one's a little tougher, because we are talking money with the simulator. I think the simulator is going to pay itself off in a year, which is why this is such a big issue. What happens is then going forward, all of those revenues go back into the piggy bank and help us build our reserves. It sounds kind of strange, but what we're trying to do, is diversify the business, so we're not just solely dependent on 18 rounds and we're not solely dependent on the Hook and Eagle. We have a simulator that can operate rain or shine. We want to get more juice out of the orange when it comes to the driving range. I have said this a number of times, I think there's another \$100,000 a year of juice in that orange, that we can get out of that driving range.

Mr. Rysztogi: Is the driving range a separate line item?

Mr. Moller: It has its own revenue line item.

Mr. Dale: Yes.

Mr. Rysztogi: Okay.

Mr. Dale: Then same thing with the pro shop and the retail that we get from the pro shop. So, there are all of these little revenue streams, which is why when we have a certain person on social media that wants to pick out one single thing, the restaurant, it's not the way it works. It's an entire operation that works together. But that particular part of the pie, I do think we need to be able to track that and assure ourselves that it's just not going into a black hole.

Mr. Moller: For golf operations, we had a couple of great events these last couple of weekends. Everyone was pleased with the golf course and pleased with the food and beverage offerings. Golf staff did a great job. The next really big one that we have is in June, is International Women's Day. That should be a great turnout. Summer camp sessions are starting

to fill up pretty well. We've had probably about six new sign-ups in the last week. Other than that, I am still waiting on the survey from Woodside Park. I talked to Doug today. The Clubhouse signs were ordered. Probably within the next two weeks, we should have them installed.

Mr. Dale: The monument ones that we're doing?

Mr. Moller: Yeah, the monument sign at the front of the Clubhouse, the one at Clubhouse Drive and Golf Vista Boulevard.

Mr. Dale: What about the digital one?

Mr. Moller: I need a survey from the surveyors.

Mr. Dale: So, we're still waiting. Okay.

Mr. Moller: Other than that, I had lunch over at Duran today with Envu, a chemical company. They acquired a smaller business called Intucare. They do mosquito systems. So, we're going to be a test subject for breeder mosquitoes. We're putting six stations at Woodside Park and four stations at the Clubhouse. They release carbon dioxide to attract the layer of mosquitoes. They have mesh inside with positively charged chemical residue, which is a larvicide. The female mosquito will fly in there, kind of like a honeybee getting pollen. The flapping of the wings will discharge the residue. It will attach to the female. The female will go to the breeding site. The larvicide will basically be dispersed in the breeding site, causing the larvae not to mature and die. So, they will be doing tests. We'll try them all. That should drastically reduce some of our mosquito populations. They're just finishing up a study at the Jacksonville Zoo. They were having issues with the penguins. I guess the penguins, being from the Arctic, they don't really have to deal with mosquitoes. So, they were losing a lot of penguins with West Nile avian flu, things like that. They've drastically reduced their mosquito population there.

Mr. Dale: But this is just going to be around the Clubhouse at the golf course.

Mr. Moller: This is just for test areas. We're putting them at Woodside Park, along the wood line by the dog parks; one by the big Oak tree at the entrance and one by the bathroom. There are going to be six around the dog park.

Mr. Rysztogi: Is there any scent involved?

Mr. Moller: Nothing, other than just looking. It's just like a black bucket with a little funnel up on top.

Ms. Rosean: Interesting. Is it something that kids can pick up and touch or is it suspended in the air?

Mr. Moller: The ones that are easily accessible, we're going to basically lock them in with like a little cage, so you really can't get to them.

Ms. Rosean: Okay.

Mr. Moller: But we're going to try to put them in strategic locations, so they're kind of out of sight, out of mind, so no one is going to see them. Along the wood line, they're going to be kind of like a couple steps into the wood, so you won't even know they're there. When you first walk into the main section of the dog park, we can put them underneath these little alcoves of the bench and then just close it off so you can't get to it. You can't accidentally kick it or anything like that.

Mr. Dale: Are they battery powered? How do they produce the carbon dioxide?

Mr. Moller: So inside of the water, it's yeast and something else which creates the carbon dioxide.

Mr. Dale: It's a chemical reaction that creates the carbon dioxide. Okay. Maybe Paul could explain it.

Ms. Yelvington: Paul would love that.

Mr. Moller: I think the end of June is when they will come and install those.

Mr. Dale: I'm willing to be a test house, if they need test houses.

Mr. Moller: I could probably get you one.

Mr. Dale: I don't want special favors. Only if there is a scientific benefit.

Mr. Moller: You would have to do the study. Actually, there it's going to be a lot of information with this as well. There are going to be QR codes at the Clubhouse, so people can scan, do a survey to let them know if it is unsightly and if it interfered with anything. A QR code to just get more information on the product itself.

Mr. Dale: Interesting.

Ms. Rosean: That's actually really cool.

Mr. Dale: Yeah, very cool. Hell, I might even be willing to pay for one of them.

Mr. Moller: The only downside, is it doesn't do anything with midges. It doesn't do anything with no-see-ums. I don't know the two scientific names. There are two mosquitoes in our area.

Mr. Dale: Very interesting.

Mr. Moller: Other than that, I just had a couple of little budget items, as I kind of wanted to consolidate a couple of things. We'll get to that later. As far as restaurant, with the last couple of days running around, I didn't get a formal update from them. Mike C. is doing a tremendous job at a restaurant. Every Monday he provides a weekly written report. So as basically the last couple weeks, we've been running 38% labor, which is a huge reduction. Last year, we were around 45% and we've been running 51% so far this year.

Mr. Dale: Yeah. I was going to say, please provide a contrast to that. It is about a roughly a 20% reduction.

Mr. Moller: Yeah.

Mr. Dale: 20% labor. I don't want to steal your thunder. Are you done with your report?

Mr. Moller: I'm pretty much done with my notes.

Mr. Dale: I just wanted to pile on the Ajaye bandwagon here, because I've had the opportunity to see him in action over the past couple of weeks. In my opinion, I believe our food quality is improving greatly. I believe he has the respect, not just of his boss, but of his troops, of his kitchen staff and the people that he is there to operate over. I've been highly impressed. Just a simple little example. On Mother's Day, a Sunday, we have trouble with Sundays. Everybody says that they want breakfast, but nobody comes in. I know that, because I see what happens on Sundays, when we have brunch all day long. Well, dang, if Ajaye didn't whip together, what do they call them? Charcuterie. A Mother's Day charcuterie board. I was like, "*Well, we will sell 10 of those or something like that.*" I don't know what the final number was, but I know it was over 30. I want to say it was in the 40s, as he sold individual units to people that came in before that. They also got mimosas and things along those lines. Mother's Day, something that we have a little bit of trouble competing for, he was able to turn something like that around. The reason why it was relevant, is I got to see some of those posts. I saw one friend that posted. She had a couple of hundred likes, when she posted the pictures of what happened at the Hook and Eagle. That is all residual word of mouth advertising that we get now, because of that. I think that coupled with all of the stuff that I see him doing in the restaurant, I have a very positive feeling about where things are heading. So, I just wanted to share that with the Board.

Ms. Yelvington: That is good news.

Ms. Rosean: He is so friendly. He's all over that restaurant. He really is. Just out and chatting. But not in your face. He is just a nice guy.

Mr. Dale: Yes.

Ms. Rosean: A really nice guy to come and say hello to you.

Mr. Dale: Yes. The kind of person you want to come to a tavern and have a beer in front of.

Mr. Rysztogi: How did we find him?

Mr. Moller: He was one of our interviewers.

Mr. Dale: Yeah.

Mr. Rysztogi: Oh, okay.

Mr. Moller: Apologies to Ms. Jen, but he wants to get a better feel for some of the wines that we offer and things like that. We know VELGA-9 likes to have their wines. So, he set up for next Wednesday, our wine distributor coming in and they're going to do some samples with the ladies and figure out which ones they like and which ones they don't like.

Ms. Yelvington: That's really cool.

Mr. Dale: Jen could fly back in for that.

Ms. DeVries: I don't know. Have you seen the price of flights lately?

Mr. Dale: I understand completely.

Ms. Yelvington: I have a question. I was talking to a resident last weekend. They asked why doesn't the restaurant give a receipt before you tap your card and pay on the little tablet? So, then I started noticing in all restaurants that I've gone to since that conversation, they always give you a printed receipt and then you give them your card. My experience is that they don't ever show the detailed receipt, just the total. So, if they're not, I think we should either show it on screen or show it on paper and then come back and get the card, just because there are mistakes. How are people going to be able to review what they've paid for?

Mr. Dale: You're right. I always do get a receipt. I get that because a lot of people say, "*Mr. Rob Dale never pays for his meals at the Hook and Eagle.*" So, I always email myself a receipt.

Ms. Yelvington: Do you see it before you tap the card?

Mr. Dale: I don't see it before, but I do check the receipt either that night or the next day, to make sure it's all correct. So, we can get one, but you're right, you don't get it before you tap the card.

Ms. Yelvington: I don't love the idea of us having to deal with paper, but they could at least show it on screen maybe and let people have a chance to review it before they take the payment.

Mr. Dale: Yeah. Let's look into logistically how we can do that.

Mr. Moller: It's not that big of an issue. But you just remind me of something. I need to know where you bought those acoustic panels from.

Ms. Yelvington: Okay.

Mr. Moller: I need to get some more blacks. Just send me where you got them from.

Ms. Yelvington: Okay.

Mr. Dale: Do you want to try some more columns?

Mr. Moller: I think some have fallen off, but yeah, we're going to add some.

Mr. Dale: Nice. That was very much appreciated.

Ms. Yelvington: My donation to the community.

Mr. Dale: From our wonderful Board Member, Denise.

Mr. Moller: I was wondering whether Denise could get us some more or I could just ask her where she got them from and we can get them.

Mr. Dale: We can pay for them this time. Yes. Thank you again for that, Denise. I think it's made a difference in there.

Ms. Yelvington: I think it has helped.

Mr. Moller: That's all I have.

Mr. Dale: Do you have anything about the wall? I don't want to steal your thunder. That's why I'm asking.

Mr. Rysztogi: No, I did get some email, but I didn't bring anything, because I didn't think the comments back and forth were relevant.

Mr. Dale: I got you. No, the only thing that I wanted to add, I didn't want to steal Ron's thunder, but I was out on the patio on Saturday and I was talking to Mr. Sam Concemi. In a nutshell, for those who are not aware, the golf course community has wanted a wall for the longest, longest time, a noise wall, the 40-foot wall.

Mr. Rysztogi: At I-95.

Ms. Rosean: Okay.

Mr. Dale: Or however big it is, 40 feet, 30 feet, whatever the size of it is. That's been an issue for a long time. They wound up establishing a group to try to get a wall years ago. It's run by a gentleman by the name of Mr. Sam Concemi. He's a former attorney from Massachusetts and he shared with me on the patio, where they're at right now, I won't go into the past several years of history on this thing, but Senator Mayfield has requested through her appropriations, a request to have that added for this year. That doesn't mean it's going to survive the final budget process. We'll find out in about two weeks, I think.

Ms. Rosean: Okay.

Mr. Dale: If it makes it into the final budget, then we would get a wall. If not, then people are going to wish that they had put the bamboo in, like I recommended many, many years ago. So, we'll see how it all plays out.

Ms. Rosean: Interesting.

Mr. Dale: But I hope Sam gets his wall. It's not just Sam's wall.

Mr. Rysztogi: He has worked so hard on this.

Mr. Dale: He is very diligent.

Mr. Rysztogi: I can't believe how much work one guy has done. We have a whole team, but one guy has done so much work.

Mr. Dale: That's what I told him on the patio. I said, "*Sam, if we get this wall, other people have gone to meetings, but all of this will be because of you.*"

Mr. Rysztogi: Absolutely.

Mr. Dale: Somehow mysteriously, a plaque on the backside of the wall dedicating the wall to Sam, might show up. Who knows if somebody might do something like that. But I just thought the Board would be interested. Let's keep our fingers crossed for the next couple weeks and maybe we'll get a wall. I don't know.

Mr. Rysztogi: When he puts a letter together to present to Ms. Debbie Mayfield or the I-95 people or whatever, he knows every detail, every line. He reviews it and brings it to the Board. He changes an N or an R. They work on this letter before they present it and every little detail gets out. It's very well done. They send me copies of what they do, so we are involved.

Ms. Rosean: Okay.

Mr. Rysztogi: So, we will know what they are doing.

Mr. Dale: Ron is our representative from the Board.

Mr. Rysztogi: It shows that we're supporting their actions.

Ms. Rosean: Got ya.

Mr. Dale: I just happened to have a side conversation on the patio and I didn't want to steal any thunder from Ron.

Mr. Rysztogi: I don't have any thunder.

Mr. Dale: I've been told by my wife that I do that once in a while.

B. District Manager's Report

There being no comments, the next item followed.

C. Lifestyle/Marketing Report

There being no comments, the next item followed.

D. Restaurant Report

This item was discussed after Item 8C.

EIGHTH ORDER OF BUSINESS

Treasurer's Report

A. Approval of Check Register

Mr. Showe: We have approval of the Check Register. In the General Fund, we have Checks #5863 through #5903, Capital Reserve Fund Checks #221 through #223 and Golf Course Fund Checks #33501 through #33608, for a total of \$224,880.07. Jim and I can answer questions on those invoices should you have any or we can have a motion to approve.

Ms. DeVries: I did have a question. I know I harp on this one when I see it, but I noticed that Region Bank charged a late fee again on April 22nd. I know that we were actually bringing the payments to the bank, so that we wouldn't get the late fee, but I didn't know what happened there. I thought we should take a look at that. It was the Regions Bank charge that got paid on 4/22. All of the dates are on 4/22.

Mr. Moller: That's the actual charge on a refund.

Mr. Showe: We'll look into that one. I'll make a note.

Ms. DeVries: Okay, great. Thank you. I have two more questions. On April 29th, I noticed that we had a check written for petty cash. For cash tips. Are we doing cash tips again?

Mr. Moller: That was for a tournament cash out. That was not for the servers. That was for the back of the house and the cart staff that set up the tables.

Mr. Dale: Did you catch that, Jen?

Ms. DeVries: Oh, okay. So, it was for the back of the house and something about tables.

Mr. Dale: Well, it was for a tournament. He needed the cash to be able to tip out the back of the house.

Ms. DeVries: Okay. The back of the house got tipped.

Mr. Dale: Correct.

Ms. DeVries: Okay, last question. I saw that there was a Srixon on staff program for \$800. I was just curious what that was.

Mr. Moller: That's basically the fee after it comes due. That was for Bill's clubs.

Ms. DeVries: Oh, it was golf clubs.

Mr. Moller: Yeah.

Mr. Dale: That was his parting gift.

Ms. DeVries: Okay. It looked like an event or training or something. I was like, "*What is that?*"

Ms. Yelvington: That's what I thought too. I thought the same thing.

Ms. DeVries: Okay. Alright. Those were my three questions. Thank you.

Mr. Dale: Denise?

Ms. Yelvington: My question is, Jason, our payroll company savings of \$500 a month, is not a check. Right? So, we don't see it on the Check Register. It's just debited.

Mr. Showe: Correct. They take it off of the invoice, I believe.

Ms. Yelvington: Are any of the financial reports going to show where we see the savings or we won't? Where would we see it?

Mr. Showe: It's just going to net against that expense.

Ms. Yelvington: But the expense is broken up in all these different areas. Right?

Mr. Showe: I think they're probably just netting it against whatever the master bill is. Are they splitting it?

Mr. Moller: I'll have to check the last statement, but I think it's just divided in half.

Ms. Yelvington: The survey that we paid for Woodside Park, was \$8,000. Are we going to use that same company for the Woodside Park survey?

Mr. Moller: Yes. We're just waiting to hear exactly what the county is requiring of us.

Mr. Dale: I don't think the county knows what they want to require. It's whatever way the wind is blowing that day.

Ms. Yelvington: Those are all of my questions.

Mr. Dale: We need a motion to approve the Check Register

Ms. Yelvington MOVED to approve the April 17, 2026 through May 21, 2026 Check Register in the amount of \$224,880.07 and Mr. Rysztocki seconded the motion.

Mr. Dale: Is there any discussion?

Ms. Yelvington: No.

On VOICE VOTE with all in favor the April 17, 2026 through May 21, 2026 Check Register in the amount of \$224,880.07 was approved.

B. Balance Sheet and Income Statements

The April 30, 2026 Balance Sheet and Income Statement was provided to the Board.

C. Approval of Series 2020 Requisition No. 172

Mr. Showe: The last thing that I have is consideration of Requisition No. 172. This was something that they found when they were cleaning up the audits. There were just some items that were paid out of the General Fund, that could be reimbursed for the bonds. It included a chiller for the restaurant, irrigation controller and outlets for the park. Some of these were purchased several months ago, but this was kind of just a consolidation.

Mr. Dale: Right.

Mr. Showe: I will note that even after this, there's still \$52,000 left in the bonds.

Mr. Dale: That was my question.

Mr. Showe: Thank you. I knew it was coming. Again, these are things that the General Fund has already paid for. So, this is just reimbursing the General Fund for those expenses.

Mr. Dale: The sign that we are purchasing has not come off of that \$52,000. Correct? That is roughly \$35,000.

Mr. Moller: Yeah.

Mr. Dale: Which will leave us with roughly \$17,000. I know Michelle is waiting to see what the residual balance is, but the Board has indicated a desire that the remaining money on the bond, goes to the park, which will be split between the sign and then musical instruments. I know she's waiting to see what she is able to spend.

Mr. Showe: We would look for a motion on that requisition.

Ms. Yelvington MOVED to approve Requisition No. 172 in the amount of \$14,442.79 and Ms. Rosean seconded the motion.

Mr. Dale: Is there any discussion? Hearing none,

On VOICE VOTE with all in favor Requisition No. 172 in the amount of \$14,442.79 was approved.

Mr. Showe: That is all that I have.

Mr. Dale: Wonderful. That was a big one Jason. Thank you for that. Jim, could you share the aerification dates one more time?

Mr. Moller: On Monday and Tuesday, June 1st and 2nd, the front line will be closed for aerification and then on June 3rd and 4th, the background will be closed for aerification.

Mr. Dale: Very cool.

- **Restaurant Report** (*Item 7D*)

Mr. Dale: All right, Restaurant Report. I think we pretty much went through it.

Mr. Moller: We could probably take that off of the agenda, just because I usually add it to my report.

Mr. Showe: Yeah. I agree.

Mr. Dale: Unless we have Ajaye.

Mr. Moller: He can jump in.

Mr. Dale: I'm in favor of that.

NINTH ORDER OF BUSINESS

Supervisor's Requests

Mr. Dale: The next item is Supervisor's Requests. Jen, because of the delay, I'm going to ask you first, do you have any Supervisor's Requests?

Ms. DeVries: I do. The first thing that I want to just note and Jim, if you can pass this around, I was looking at the pro shop margins. I know a lot of times that we focus on the restaurant and the golf course, but I just want to give them some kudos, because I thought their margins are looking really good. What I saw was \$105,000 in revenue and \$55,000 in cost, which means there's a \$50,000 profit. So, there is almost a 50% profit margin there. Kudos to the team for that.

Mr. Dale: You're talking year to date.

Ms. DeVries: I'm talking year to date.

Mr. Moller: Which is huge on golf merchandise. You're lucky if you get 70%.

Mr. Dale: I'm sorry, I'm going to throw in that we had a year where we made nothing. The pro shop every year, basically has been kind of like an ATM for us. It pumps out between \$40,000 and \$60,000 of profit. With the one year that we had a pro that is no longer with us, that a Board member quit over, that was the year that that pro shop made absolutely nothing. It basically was flat for the year. So, it just gives us a perspective of what can happen to the financials, especially with one of those pieces of the pie, i.e. the pro shop. We had a pro no longer with us. That's largely why he's no longer with us. Since then, we had a Board Member that felt he was unjustly treated and rails about us on social media. But to have the right people in that position, shows us what we're capable of.

Ms. DeVries: Yeah. Actually, right now we're at about \$50,000 in profit. We could hit \$60,000. That would be great. I encourage them to keep going on that, because it really does add to our bottom line. So, thank you for that.

Mr. Dale: Yep. Absolutely.

Ms. DeVries: I want to just mention that I am responsible for Jim's review and I am missing a couple of reviews from a couple of Board Members. You probably know who you are, unless Jason has them and I don't.

Mr. Dale: Yes, I am derelict in my duties.

Ms. DeVries: So, I'm just reminding you all, that I need your reviews in order to complete my review. Jim, at this point, I will just do your review via Zoom when I have everything that I need to do it.

Mr. Moller: Okay.

Mr. Dale: I'm glad you brought that up.

Ms. DeVries: Okay.

Mr. Dale: Because I forgot that on my list of stuff. Poor Jim is wondering how he did this year.

Ms. DeVries: Yeah. Okay. That's all I have.

Mr. Dale: Thank you, Jen. Denise?

Ms. Yelvington: Nothing from me.

Mr. Dale: Nothing from you. Well, once again, I just want to add my sincere thanks for you deciding to be our Treasurer.

Ms. Yelvington: You're welcome. I didn't know where you were going with that. I was a little concerned.

Mr. Dale: It was sincere.

Ms. Yelvington: That's something really sarcastic.

Mr. Dale: No, not for you. I'm appreciative.

Ms. Yelvington: I'm happy to do it.

Mr. Dale: Christina, this is your first meeting. You had to have a request. You got to come up with something. It's your first meeting.

Ms. Rosean: You're putting me on the spot.

Mr. Rysztogi: I'll go while you're thinking.

Ms. Rosean: I'll think.

Mr. Rysztogi: I had a resident, which I explained over and over again, that we have nothing to do with this. It is not our responsibility. It's always involving the sidewalks outside of Hammock Trace, which we have nothing to do with. I explained that to him. He has talked to the county. He has talked to VECA. He has worked on this for almost a year. He's taken me out three times to this site. He insisted that I bring a photo to the Board. I'm just doing this because he asked, to explain how bad this one part has gotten. He can't have anything done. To show the Board, he painted it red.

Mr. Dale: I know where that is.

Mr. Rysztoji: You know where it is? That's the sidewalk where the fountain is at Hammock Trace. It's right there at the same part. That's how bad it looks.

Ms. Yelvington: That is bad.

Mr. Rysztoji: There is a 4- or 5-inch jump on a sidewalk. It's gone this way for eight months that I know of. It's getting even worse. He doesn't know what to do. He says, "*I talked to the county. I brought people out there.*" They said, "*Yeah, we'll work on it.*" Well, he's frustrated. He thinks that I have some kind of pull. I went out on my golf cart with him and we photographed it, just to bring it to the Board. I don't know what you want to do with it.

Mr. Dale: I have ridden over that in my golf cart before.

Ms. Yelvington: Do you have a machine that shaves down the sidewalk?

Mr. Moller: Yes, we do. But if it's not our sidewalk, we can't do it.

Mr. Rysztoji: I don't know why the county doesn't do anything.

Mr. Dale: Did we determine who owns that one? What we can do, is we can make a phone call.

Mr. Showe: I've got a contact with the county, when we spent six months trying to get them to replace the one panel.

Mr. Rysztoji: I mean, this is major. That is bad. It is really bad. It's not just like a little bump with your golf cart. It's like going off of a step.

Ms. Yelvington: My goodness.

Mr. Rysztoji: He doesn't know what to do. He's a dedicated resident.

Ms. Yelvington: All of the bad ones that we've had around my neighborhood, they come and spray paint it pink and it sits that way for months. Then eventually, poof, one day they come through and shave it.

Mr. Rysztoji: But anyway, I brought it up and I promised that I would.

Mr. Dale: Along those lines, I have a storm drain like that. A third of the storm drain is gone from when they were repaving or something. There are huge chunks of concrete that are sitting in front of the drain.

Ms. Yelvington: It is not okay.

Mr. Dale: Not okay if we have a storm. So actually, you just jogged my memory.

Mr. Rysztogi: So, he doesn't know. He said, *“Well, bring it up and maybe one of the Board Members has an idea on what the next step is.”* I didn't have an answer for him.

Mr. Dale: I mean, effectively the only thing, since it's not ours.

Mr. Rysztogi: I explained that to him.

Mr. Dale: I don't know if it's county or VECA, but either way, we could make a call and say, *“Hey, come on.”*

Mr. Rysztogi: Well, he's had the VECA people come out and was told that it's the county's responsibility.

Mr. Dale: Well, it's the smaller sidewalk, not the big 5 foot one.

Mr. Rysztogi: It's the other guy's fault.

Mr. Dale: Yeah. Everybody wants to shift blame.

Mr. Rysztogi: But meanwhile somebody is going to get hurt.

Mr. Dale: Yes.

Ms. Yelvington: Yeah. There's so many in my neighborhood. I watched a guy fall straight down onto his face and I called the county about it and didn't get anywhere. It's really frustrating.

Mr. Rysztogi: Falling over concrete, I know what that feels like.

Mr. Dale: I have a little experience with that.

Ms. Yelvington: That's why I get so upset about the Oak trees that they planted all over the place, that are close to roads and sidewalks, because they just pop up the sidewalk.

Ms. Rosean: In Bayhill they came and took all of the Oak trees down.

Mr. Rysztogi: They're trying to do that right now in Hammock Trace and the residents have put up such support of the Oak trees. It stopped the county. I watched a video of the county meeting. The residents don't want the Oak trees taken down, because they like the beauty of the Oak tree, which I understand. But the county doesn't want to keep spending money on sidewalk replacement. So, in Hammock Trace, it's now on hold and they're not doing anything. They don't know what to do.

Ms. Yelvington: Yeah. In my neighborhood we had to call and they made us sign a form, to give them permission to come take those trees down. So certain people did it in the neighborhood and certain people didn't. There's still some. They're popping up the sidewalks.

Ms. Rosean: Oh, they're bad.

Ms. Yelvington: They really are. Okay. So, I have a Supervisor's Request

Mr. Dale: Can we get a real quick resolution on this?

Ms. Yelvington: Yes.

Mr. Dale: It's the county, right?

Mr. Moller: It's hard to tell, because on the Brevard County Property Appraisers website where they have their delineation lines, it runs right down the sidewalk. This side is us and the other side is the county.

Ms. Yelvington: Oh, great.

Mr. Moller: But the lines aren't 100% accurate.

Mr. Showe: They're not.

Mr. Moller: It's all going to depend on the survey.

Mr. Showe: I'm pulling up the plat now to see if there are any lines.

Mr. Moller: I don't think there are any sidewalks along Murrell Road, that we are responsible for.

Mr. Showe: I don't believe so.

Mr. Dale: No. I don't believe that one is ours. It's not the 5-foot sidewalk. It's the smaller 3 foot one.

Mr. Moller: The sidewalks along the golf course, are not ours. They are the county's.

Mr. Dale: Right.

Ms. Rosean: Are we responsible for the grass strip in between the sidewalk and the road on Murrell Road?

Mr. Rysztogi: No, that's VECA.

Ms. Rosean: It is VECA, because there was a lady in my HOA, who was very upset, because of the traffic on Murrell Road. She purchased her home with her backyard facing Murrell Road. She's like, "*Why can't we plant trees to hide the road, because it's so busy.*" Someone said, "*Well, that's the responsibility of the Viera East CDD.*" I'm like, "*Is that us?*"

Mr. Rysztogi: I got an email today.

Mr. Dale: It depends.

Ms. Rosean: Okay.

Mr. Dale: Anything around a lake, the 10 feet around the lake, is ours.

Ms. Rosean: It is. Okay.

Mr. Dale: Around the lake.

Ms. Rosean: Got it.

Mr. Dale: From the lake, 10 feet out is ours. There are so many exceptions. This is the wonderful batch of seeds that The Viera Company left for us, because Viera East was the guinea pig, instead of doing things where they just handed things to one entity, i.e. the parks, the swatches of grass here and there. We had a big fight a couple years ago. There's just a tiny little strip that the HOA owns, that we should own, because that's where our irrigation system is.

Ms. Rosean: Okay.

Mr. Dale: That became an issue. Just silly little things like that all over the District, where it's either the county, us or VECA. It becomes very territorial and there's liability actually.

Ms. Rosean: Yeah.

Mr. Dale: If we were to, like Ron says, fix the sidewalk, you would think, we would just send somebody out. We can't do that. Because then if we fix it and somebody trips, it's our fault and we're liable.

Ms. Rosean: Wow.

Mr. Showe: Let me have that picture.

Mr. Rysztogi: Oh, sure.

Mr. Showe: I'll send it to the contact that I have at the county, just to see if I can get a response.

Ms. Rosean: It's quite a picture.

Mr. Dale: Yeah. It sounds like we're not going to get resolution on this.

Mr. Showe: I'll poke around.

Mr. Rysztogi: But the short answer is...

Mr. Showe: It's the one that we put in.

Mr. Rysztogi: Well, yeah, the one that we put in Hammock Trace just recently. It's right in front of it.

Mr. Moller: The one that we allowed them to put in.

Mr. Showe: Yeah, that's exactly where we're looking.

Mr. Rysztogi: Okay.

Mr. Dale: But the short answer is, if it is not our property. Because I always hate that when entities say, *“Well, it’s not my responsibility.”* At a minimum we can make a coordination call.

Mr. Rysztocki: Jason, thank you very much. I have an answer.

Mr. Showe: I will reach out to the guy that we had, to poke around to get the other one fixed.

Mr. Dale: Right. Because we know who the people are and we can say, *“Hey, this is pretty bad.”*

Mr. Showe: I got ya.

Mr. Dale: Alright. Sorry, Denise. I wanted to conclude an issue.

Ms. Yelvington: It jogged my memory. Don't feel pressured. What?

Mr. Moller: The stump.

Ms. Yelvington: I was letting it go. See how nice I am? I was letting that one go.

Mr. Moller: I have a couple of trees that need to get done. That was part of my quote. The tree company is going to grind that stump. I thought that's where you were going.

Ms. Yelvington: I was giving you time and space and I was not going to bring it up. My Supervisor’s Request is this. If you're in a golf cart and you're driving on the sidewalk or you're on foot, it curves and the hills of the golf course are right up against that sidewalk. Do you know where I'm talking about?

Mr. Moller: Rory Pine, 18th green.

Ms. Yelvington: Yes. There is a spot on the sidewalk that is still very separated in one corner of it. It concerns me for some of our elderly that like to come on foot all the time. It looks like it's level in one part of it and then another part of it is not level.

Mr. Dale: It sounds like we got a sidewalk repair.

Ms. Yelvington: We need to shave that down. You’ll see it. It's right where the sidewalk curves.

Mr. Moller: I'll take a look at it. I know that I had the guys shave the other side as you exit Clubhouse Drive. They shaved those sidewalks down as best as they could.

Ms. Yelvington: Okay.

Mr. Moller: But you can only shave so much, because if they shave too much and the concrete gets too thin, then it just cracks and falls apart.

Ms. Yelvington: Oh, I got it. I don't remember exactly, but I want to say there is an Oak tree right there. It's kind of where three pieces of sidewalk meet.

Mr. Moller: Okay.

Ms. Yelvington: I think that's probably why that's happening.

Mr. Moller: Yeah.

Ms. Yelvington: That's it. I'll be quiet now.

Mr. Dale: Imagine Denise, late night, speeding on her golf cart.

Ms. Yelvington: Well, no, I remember at one point you said something about the machine being in disrepair.

Mr. Moller: Yeah, we got a new one.

Ms. Yelvington: Yeah. Okay

Mr. Moller: It works phenomenal.

Mr. Dale: Where are we at with the roots on some of the tee boxes?

Mr. Moller: That was June 20th?

Mr. Dale: I keep getting asked that.

Ms. Yelvington: Rob, I've got no roots.

Mr. Dale: God, that's going to be in my head for another month now.

Mr. Moller: The week of the 27th is when they're coming out.

Mr. Dale: June 27th.

Mr. Moller: The 22nd.

Mr. Dale: June 22nd.

Mr. Dale: Denise sang this great song, "*I Got no Roots.*" That song was in my head for at least a month.

Ms. Yelvington: You can't talk about roots and not think about that.

Mr. Dale: Yes.

Mr. Dale: Alright, Ron, were you done with your Supervisor's Request?

Mr. Rysztogi: Oh yeah. That's all I had. I'm glad that I have an answer for Mr. Patrick French.

Mr. Dale: We're at least going to make a call and try to resolve it. Even though it is not our jurisdiction, we will try to do what we can.

Mr. Rysztogi: Yes. The gentleman lives across the street from my house.

Mr. Showe: I just sent the email and I copied you on it, Ron.

Mr. Rysztogi: Okay.

Mr. Dale: I just have one issue and I want this in the minutes. Jim and I talked about it this week, but for those people reading the minutes that are stealing our range balls and stealing our buckets and taking them to golf over at US 1 Golf Center or taking the buckets home or arguing with our rangers or our starters or people telling them, *"Hey, I'm a resident here, I'm allowed to take these buckets home."* No, you are not allowed to. Jim, what is our stance now going to be? We are going to be monitoring that with our cameras.

Mr. Moller: It is the property of the Viera East Golf Club. If you're removing buckets or balls from the property, your golf privileges will be revoked.

Mr. Dale: So, the people that are reading the minutes, we're looking at that very strongly. You might not be able to golf. If you are stealing our property, we are going to look very poorly on that and you may lose your golf privileges. I believe Jim was going to take some additional actions that we're not going to get into, to be able to monitor that situation and find out if people are doing that. But I was talking over the weekend. I heard stories of at least a couple people that thought they would argue with our pro shop employee about it. Their response was, *"Well, I'm a resident here"* and the sense of entitlement from a comment like that to me is just so astounding.

Mr. Moller: They feel if they buy a large bucket of balls and they don't hit all of the balls, they can take the rest home.

Mr. Dale: Well then they shouldn't buy a large bucket if they can't get through the large bucket, because that is our property. Here is what happens. We bought how many of the green buckets?

Mr. Moller: I forget.

Mr. Dale: A couple hundred?

Mr. Moller: Not that much, but a couple dozen.

Mr. Dale: A couple dozen. They're almost all gone. Our brand-new buckets.

Mr. Rysztogi: That's why they're gone. They are brand new.

Mr. Dale: We had an employee on the driving range at US 1 Golf Center. I don't fault US 1 at all. They're just being decent. They brought back a box of our range balls.

Ms. Yelvington: Oh, that was nice of them.

Mr. Dale: People are taking our range balls.

Ms. DeVries: They're losing money, if people are using our range balls on their golf course, because they're selling their own range balls.

Mr. Dale: Yes.

Ms. Yelvington: That's true.

Mr. Moller: I see range balls from other golf courses on our range as well. So, it's not just us.

Mr. Dale: Right, Right. But it's probably not as prolific for us. Yeah, then that costs us money, because they use another range ball.

Ms. DeVries: As far as golf etiquette is concerned, is it normal, if you buy range balls, to think that you can just take them and use them wherever and whenever you want?

Mr. Moller: Not usually. I mean, COVID was a blessing and a curse to the golf industry. It brought people to the golf courses to get outside. But where the golf industry failed, is teaching those new golfers golf etiquette, as far as range balls, dress codes, just overall golf etiquette.

Mr. Dale: Right. We have signs everywhere. The pro shop employee took this one resident, a Viera East Golf Course resident, because he was arguing about his entitlement to be able to take the balls home, to the ball machine that he just got the balls out of and showed him the sign that said, "*You are not allowed to take the range balls from the course.*" The guy said, "*I never saw that.*"

Mr. Moller: It's been up there for two years.

Mr. Dale: It's been up there for two years. So, I think we're going to be a little more aggressive about our enforcement of that and our monitoring of that, because that's just not acceptable. It's theft and it costs the District a lot of money.

Ms. DeVries: Can we send out maybe an email to everybody who signed up to golf with us, telling them, "*Hey, it's not okay to take our range balls and our buckets*" or can we do something on social media? Maybe we could make it cute or something.

Mr. Dale: Yeah, perhaps we can put something on social media. What we don't want to do, I don't know how to phrase this but accentuate the negative too much. But we do need to communicate that you're not allowed to steal our stuff.

Mr. Rysztogi: The only way that you would actually say that they're taking it, they would have to be down at the parking lot. In other words, if they use half of a bucket on the driving range, they have to get that bucket to their vehicle. They're not on a golf cart.

Mr. Moller: Most of them put the basket behind their golf cart and they go out to play golf. The majority of them will come back and hit the rest of the bucket another time.

Mr. Rysztogi: Oh, okay.

Mr. Dale: But they have that bucket then for the next week at their house, when we need it.

Mr. Rysztogi: I thought if you go to the driving range, you're not going on the course. That's what I was visualizing. You're just going to go to the driving range. So how do they get that bucket to their car without a golf cart?

Ms. Yelvington: It's not a Happy Meal.

Mr. Dale: Right, it's not a happy Meal.

Ms. Yelvington: They can't open a tab? That's not done at golf courses where they put their card down, but they don't get charged until they bring the bucket back?

Mr. Rysztogi: No, it's like Aldi with a quarter for the shopping cart.

Ms. DeVries: Actually, Denise, that isn't a bad idea, to put a deposit on the bucket and the balls and you get it back when you return it.

Ms. Rosean: Are they going to get mad that they're getting an extra charge?

Mr. Rysztogi: That's a good idea.

Mr. Dale: Where I would leave this, is I think they're all good ideas and those are all things that Jim can look at. I don't know that we need to solve that tonight at the meeting. Let him come up with some innovative ways. But what I wanted to do, was to get that in the minutes, because I know people read these minutes and let the word get out on the coconut telegraph, that this is not acceptable.

Mr. Rysztogi: See where it goes.

Mr. Dale: See where it goes and then beyond that, let Jim take what additional steps he needs to take to fix that problem.

Ms. DeVries: I want to make one more comment. A Sunday group apparently get a warm up bucket, a little bucket of balls, as part of their league fee or their group fee or whatever. Jim, you probably know this. Apparently if they don't want to warm up, they just take the golf balls and the bucket of golf balls and put it in their car.

Mr. Dale: Must be nice. Well, you know what? I think at all of the restaurants that I eat at, I'm going to just take all of the silverware home, in case I need to use it at some point in time.

Ms. Rosean: Wow.

Ms. DeVries: I mean, maybe that's the way to make a joke about it. It is like taking the silverware out of the restaurant.

Mr. Rysztogi: Right, right.

Ms. DeVries: There's always been the joke about the lady with the purse and she's putting all of the stuff from the restaurant in her purse.

Mr. Dale: Right.

Ms. DeVries: The salt shaker, the silverware. I mean, that's kind of what it is.

Mr. Dale: That's exactly what it is.

Mr. Moller: That's like when we used to have the little ramekins and then we switched to the plastic cups.

Mr. Dale: Yeah. So, my rant is over. We've identified the issue. That's all I have on that.

Ms. DeVries: Okay, we're with you on this, Rob. We don't need the people with the big, giant purse stealing the silverware. That's the restaurant version, but, I mean, with the golf balls, we're with you. That's just unacceptable.

Mr. Dale: Right. Alright, does anyone have anything additional? If not, we will entertain a motion to adjourn. Goodnight everyone.

TENTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Rysztogi seconded by Ms. Rosean with all in favor the meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V

SECTION A

*to be provided under
separate cover*

SECTION B

*to be provided under
separate cover*

SECTION VI

Viera East CDD Action Items
6/25/2026

Item #	Action Item	Assigned To:	Status	Date Added	Estimated Start	Estimated Completion	Comments/Estimated Completion
1	Park Improvements	Moller/Webb	Ongoing	2/22/24		Late 2026	Awaiting Sign Installation
2	Clubhouse Improvements - Sim/Deck	Moller	Ongoing	11/6/25			Ongoing
3	Waterway Warriors Agreement	Showe	Ongoing	4/9/26	4/9/26	5/1/26	Sent to WW - Awaiting Execution
4	VEGDA Water Issue	Showe	COMPLETED	5/21/26			SJRWMD Denied Well, CDD will not allow withdrawl from lakes

SECTION VIII

SECTION A

Viera East
Community Development District
 Check Register Summary
 May 22, 2026 through June 18, 2026

Fund	Date	Check #'s	Amount
<i>General Fund</i>			
	05/28/26	5904-5922	\$ 11,299.99
	06/04/26	5923-5928	\$ 26,132.26
	06/11/26	5929-5932	\$ 2,561.98
	06/18/26	5933-5940	\$ 14,045.21
		Sub-Total	\$ 54,039.44
<i>Capital Reserve</i>			
	-	-	\$ -
		Sub-Total	\$ -
<i>Golf Course</i>			
	05/28/26	33609-33632	\$ 42,209.80
	06/04/26	33633-33653	\$ 29,328.01
	06/11/26	33654-33671	\$ 13,606.21
	06/18/26	33672-33688	\$ 27,349.86
		Sub-Total	\$ 112,493.88
Total			\$ 166,533.32

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
5/28/26	00331	5/28/26	06202026	202605	300-15500-10000		ENTERTAINMENT 6/20/26 AMY ANDERSEN	*	225.00	225.00	005904
5/28/26	00034	5/13/26	112086 M	202605	340-53800-47300		1705 CRANE CREEK CITY OF COCOA	*	370.64	370.64	005905
5/28/26	00195	4/16/26	3724063	202604	320-53800-34100		PEST CONTROL	*	408.70		
		5/21/26	3977121	202605	320-53800-34100		PEST CONTROL	*	503.46		
		5/21/26	3977127	202605	320-53800-34100		PEST CONTROL	*	410.95		
							ECOLAB PEST ELIMINATION DIV			1,323.11	005906
5/28/26	00169	5/26/26	P2691204	202605	340-53800-46000		PLATE STA FLORIDA COAST EQUIPMENT INC	*	468.18	468.18	005907
5/28/26	00268	5/04/26	29465	202605	310-51300-32200		AUDIT FYE25 ANTONIO J. GRAU CPA, PA	*	4,000.00	4,000.00	005908
5/28/26	00330	5/28/26	06022026	202605	300-15500-10000		ENTERTAINMENT 6/2/26 HANS LAFLEUR	*	150.00	150.00	005909
5/28/26	00330	5/28/26	06162026	202605	300-15500-10000		ENTERTAINMENT 6/16/26 HANS LAFLEUR	*	150.00	150.00	005910
5/28/26	00335	5/28/26	06132026	202605	300-15500-10000		ENTERTAINMENT 6/13/26 JEFFREY YOUNG	*	150.00	150.00	005911
5/28/26	00291	5/28/26	06052026	202605	300-15500-10000		ENTERTAINMENT 6/5/26 ROCKSTAR KARAOKE ENTERTAINMENT LLC	*	400.00	400.00	005912
5/28/26	00291	5/28/26	06122026	202605	300-15500-10000		ENTERTAINMENT 6/12/26 ROCKSTAR KARAOKE ENTERTAINMENT LLC	*	400.00	400.00	005913
5/28/26	00291	5/28/26	06192026	202605	300-15500-10000		ENTERTAINMENT 6/19/26 ROCKSTAR KARAOKE ENTERTAINMENT LLC	*	400.00	400.00	005914

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5/28/26	00291	5/28/26	06262026	202605	300-15500-10000		ENTERTAINMENT 6/26/26 ROCKSTAR KARAOKE ENTERTAINMENT LLC	*	400.00	400.00	005915
5/28/26	00352	5/28/26	06272026	202605	300-15500-10000		ENTERTAINMENT 6/27/26 RYAN GATES	*	150.00	150.00	005916
5/28/26	00626	5/21/26	2061356	202602	310-51300-31500		ATTORNEY FEES SHUTTS & BOWEN LLP	*	1,909.50	1,909.50	005917
5/28/26	00348	5/28/26	06092026	202605	300-15500-10000		ENTERTAINMENT 6/9/26 STEPHEN SNELL	*	150.00	150.00	005918
5/28/26	00348	5/28/26	06232026	202605	300-15500-10000		ENTERTAINMENT 6/23/26 STEPHEN SNELL	*	150.00	150.00	005919
5/28/26	00348	5/28/26	06302026	202605	300-15500-10000		ENTERTAINMENT 6/30/26 STEPHEN SNELL	*	150.00	150.00	005920
5/28/26	00362	5/28/26	06062026	202605	300-15500-10000		ENTERTAINMENT 6/6/26 TIMOTHY BOYD	*	250.00	250.00	005921
5/28/26	00188	5/20/26	32311668	202605	340-53800-54100		UNIFORMS UNIFIRST CORPORATION	*	103.56	103.56	005922
6/04/26	00285	5/15/26	2197	202605	340-53800-47300		GRASS CUTTING A NEW LIFE LAWN CARE & MORE	*	1,800.00	1,800.00	005923
6/04/26	00040	5/21/26	518423	202605	330-53800-47200		MONTHLY SERVICES ECOR INDUSTRIES, INC.	*	11,780.20	11,780.20	005924
6/04/26	00268	6/01/26	29739	202606	310-51300-32200		AUDIT FY25 ANTONIO J. GRAU CPA, PA	*	10,300.00	10,300.00	005925
6/04/26	00369	5/31/26	VIERAEAS	202605	320-53800-22500		SPONSORSHIP	*	230.76		

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		5/31/26	VIERAEAS	202605	300-20700	10000			*	125.91		
			SPONSORSHIP									
							NEST EGGS				356.67	005926
6/04/26	00196	5/28/26	21WR1451	202605	340-53800	46000			*	1,791.83		
			HOSE									
							RING POWER CORPORATION				1,791.83	005927
6/04/26	00188	5/27/26	32311680	202605	340-53800	54100			*	103.56		
			UNIFORMS									
							UNIFIRST CORPORATION				103.56	005928
6/11/26	00267	5/22/26	26-05-07	202605	340-53800	47900			*	571.44		
			30 YARD ROLLOFF									
							BERRY DISPOSAL				571.44	005929
6/11/26	00306	4/29/26	31436	202604	320-53800	48000			*	330.00		
			1/9 PAGE AD									
		4/29/26	31437	202604	320-53800	48000			*	433.50		
			1/4 PAGE AD									
		5/29/26	31516	202605	320-53800	48000			*	433.50		
			1/4 PAGE AD									
		5/29/26	31517	202605	320-53800	48000			*	330.00		
			1/6 PAGE AD									
							BLUEWATER CREATIVE GROUP, INC.				1,527.00	005930
6/11/26	00190	6/02/26	444955	202606	340-53800	46000			*	151.96		
			BATTERIES									
							NAPA AUTO PARTS				151.96	005931
6/11/26	00188	3/04/26	32311548	202603	340-53800	54100			*	102.62		
			UNIFORMS									
		3/11/26	32311558	202603	340-53800	54100			*	102.62		
			UNIFORMS									
		6/03/26	32311689	202606	340-53800	54100			*	106.34		
			UNIFORMS									
							UNIFIRST CORPORATION				311.58	005932
6/18/26	00210	6/10/26	54565	JU 202606	340-53800	43500			*	342.04		
			2300 CLUBHOUSE DR									
		6/10/26	75454	JU 202606	340-53800	47300			*	57.52		
			5420 MURRELL RD									
							FPL				399.56	005933
6/18/26	00126	6/01/26	531	202606	310-51300	34000			*	9,891.67		
			MANAGEMENT FEES JUM26									

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6/01/26	531	202606 310-51300-35100		INFORMATION TECH JUN26	*	414.33	
6/01/26	531	202606 310-51300-31700		DISSEMINATION SVC JUN26	*	90.17	
6/01/26	531	202606 310-51300-51000		OFFICE SUPPLIES	*	.30	
6/01/26	531	202606 310-51300-42000		POSTAGE	*	2.22	
6/01/26	531	202606 310-51300-42500		COPIES	*	54.90	
							GMS-CENTRAL FLORIDA, LLC
						10,453.59	005934
6/18/26	00378	6/18/26 06242026	202606 320-53800-48000	ENTERTAINMENT 6/24/26	*	150.00	
							JOANNE BIAMONTE
						150.00	005935
6/18/26	00190	5/27/26 444340	202605 340-53800-46000	NAPA GAL 150W40	*	125.25	
							NAPA AUTO PARTS
						125.25	005936
6/18/26	00375	6/09/26 225142	202606 340-53800-46000	23RS PRO 68	*	98.97	
							ROCKLEDGE MOWER & SERVICES
						98.97	005937
6/18/26	00176	6/10/26 16738123	202606 340-53800-47500	LESCO	*	114.41	
							SITEONE LANDSCAPE SUPPLY, LLC
						114.41	005938
6/18/26	00259	6/06/26 68VECDD	202605 320-53800-48000	SOCIAL MEDIA MARKETING	*	2,600.00	
							UNIQUE WEBB CONSULTING
						2,600.00	005939
6/18/26	00379	5/31/26 00077341	202605 310-51300-48000	NOTICE OF QUALIFYING	*	103.43	
							USA TODAY MEDIA CORP.
						103.43	005940
							TOTAL FOR BANK A
						54,039.44	
							TOTAL FOR REGISTER
						54,039.44	

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5/28/26	01485	5/26/26	92321749	202605	300	14200	10000		GOLF BALLS ACUSHNET COMPANY	*	1,770.15	1,770.15	033609
5/28/26	01654	5/26/26	1937564	202605	320	57200	51100		TOWELS ALSCO	*	182.82	182.82	033610
5/28/26	01560	5/26/26	00129665	202605	330	57200	43100		GASES ARC3 GASES, INC	*	150.28	150.28	033611
5/28/26	01668	5/26/26	656462	202605	390	57200	51160		JANITORIAL SVCS BREVARD HOME CLEANING	*	280.00	280.00	033612
5/28/26	01650	5/22/26	42700929	202605	320	57200	51100		SUPPLIES CINTAS	*	198.95	198.95	033613
5/28/26	00024	5/13/26	112664	M 202605	320	57200	43000		2300 CLUBHOUSE DR	*	240.44		
		5/13/26	112664	M 202605	330	57200	43000		2300 CLUBHOUSE DR	*	240.44		
		5/13/26	112664	M 202605	350	57200	43000		2300 CLUBHOUSE DR	*	240.44		
		5/14/26	70192	MA 202605	390	57200	43000		5600 MURRELL RD	*	535.48		
		5/15/26	141774	M 202605	320	57200	43000		4563 BRAYWICK CITY OF COCOA UTILITIES	*	89.02	1,345.82	033614
5/28/26	01695	5/04/26	8972251	202605	300	14200	10000		GOLF CLUBS	*	1,144.81		
		5/18/26	8998612	202605	300	14200	10000		CUSTOM WEDGE	*	143.40		
		5/18/26	8998616	202605	300	14200	10000		CUSTOM WEDGE	*	136.88		
		5/25/26	9008231	202605	300	14200	10000		GOLF CLUB DUNLOP SPORTS AMERICAS	*	140.40	1,565.49	033615
5/28/26	01320	5/20/26	INV-0319	202605	300	14200	10000		SUNGLASSES EPOCH EYEWEAR	*	186.77	186.77	033616

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5/28/26	01196	5/22/26	94667405	202605	390	57200	46000		MICROSWITCH E-Z-GO A TEXTRON COMPANY	*	21.06	21.06	033617
5/28/26	01632	5/16/26	10273697	202605	320	57200	41000		TELEPHONE	*	685.73		
		5/16/26	10273697	202605	300	13100	10000		TELEPHONE FUSION LLC	*	685.73	1,371.46	033618
5/28/26	00563	5/14/26	INV/2026	202605	340	57200	51100		SOLVENT GLOBAL GOLF SALES, INC.	*	26.33	26.33	033619
5/28/26	00587	5/21/26	17271308	202605	390	57200	46110		GASOLINE	*	1,173.79		
		5/21/26	17271308	202605	300	13100	10000		GASOLINE	*	578.14		
		5/21/26	17271309	202605	390	57200	46110		DIESEL	*	460.12		
		5/21/26	17271309	202605	300	13100	10000		DIESEL GLOVER OIL COMPANY INC	*	226.62	2,438.67	033620
5/28/26	01568	5/20/26	05202026	202605	330	57200	51100		REIMBURSEMENT JENNIFER WORCHEL	*	32.37	32.37	033621
5/28/26	01542	5/21/26	434207	202605	330	57200	51025		KITCHEN	*	534.75		
		5/21/26	434207	202605	300	14100	10000		FOOD	*	577.88		
		5/21/26	434207	202605	330	57200	43100		FUEL	*	8.50		
		5/25/26	435649	202605	300	14100	10200		BEVERAGE	*	130.88		
		5/25/26	435649	202605	300	14100	10000		FOOD	*	1,019.83		
		5/25/26	435649	202605	330	57200	43100		FUEL PERFORMANCE FOOD GROUP, INC	*	8.50	2,280.34	033622
5/28/26	01712	5/19/26	25542	202605	300	14200	10000		BALL MARKERS, YARDAGE PRG GOLF INC	*	1,670.00	1,670.00	033623

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5/28/26	99999	5/28/26	VOID	202605	000	00000	00000			C	.00		
			VOID CHECK										
									*****INVALID VENDOR NUMBER*****			.00	033624
5/28/26	99999	5/28/26	VOID	202605	000	00000	00000			C	.00		
			VOID CHECK										
									*****INVALID VENDOR NUMBER*****			.00	033625
5/28/26	99999	5/28/26	VOID	202605	000	00000	00000			C	.00		
			VOID CHECK										
									*****INVALID VENDOR NUMBER*****			.00	033626
5/28/26	99999	5/28/26	VOID	202605	000	00000	00000			C	.00		
			VOID CHECK										
									*****INVALID VENDOR NUMBER*****			.00	033627
5/28/26	01324	5/16/26	05162026	202605	320	57200	51000		AMAZON TAPE	*	11.99		
		5/16/26	05162026	202605	300	13100	10000		AMAZON PADLOCKS & CLEANER	*	30.73		
		5/16/26	05162026	202605	320	57200	51000		MAILMAN JOEYS POSTAGE	*	8.24		
		5/16/26	05162026	202605	300	13100	10000		EL CAR WASH CAR WASH	*	38.52		
		5/16/26	05162026	202605	300	13100	10000		AMAZON SIGNS	*	76.00		
		5/16/26	05162026	202605	320	57200	41000		HULU HULU SUBSCRIPTION	*	113.24		
		5/16/26	05162026	202605	320	57200	51000		AMAZON BINDERS	*	5.82		
		5/16/26	05162026	202605	300	14100	10200		WINN DIXIE DRINKS	*	10.68		
		5/16/26	05162026	202605	320	57200	51100		AMAZON FILTER,TURTLE, MOS	*	48.29		
		5/16/26	05162026	202605	320	57200	41000		HULU SUBSCRIPTION	*	10.54		
		5/16/26	05162026	202605	320	57200	43000		ESPN MLB	*	30.57		
		5/16/26	05162026	202605	300	15500	10000		ESPN MLB	*	122.32		
		5/16/26	05162026	202605	320	57200	51000		AMAZON KEY REPLACEMENT	*	5.89		
		5/16/26	05162026	202605	330	57200	51025		AMAZON SERVING TRAYS, PIE	*	191.90		
		5/16/26	05162026	202605	320	57200	51100		AMAZON GOLF BALL PICKER	*	27.54		

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5/16/26		05162026	202605	320		57200	51200		WALK-ON DINNER	*	76.90		
5/16/26		05162026	202605	390		57200	51100		HOME DEPOT GRILL BASKET	*	37.98		
5/16/26		05162026	202605	330		57200	51100		AMAZON LANYARD	*	8.90		
5/16/26		05162026	202605	300		13100	10000		BETHEL FARMS PALLETS	*	560.32		
5/16/26		05162026	202605	300		13100	10000		BETHEL FARMS PALLETS	*	836.36		
5/16/26		05162026	202605	300		13100	10000		AMAZON DRILL BIT	*	26.98		
5/16/26		05162026	202605	320		57200	41000		CRICKET WIRELESS TELEPHON	*	143.00		
5/16/26		05162026	202605	330		57200	46000		A HEAD FOR PROFITS REPAIR	*	160.55		
5/16/26		05162026	202605	330		57200	51100		AMAZON TAP CONVERTER	*	129.95		
5/16/26		05162026	202605	300		13100	10000		AMAZON SHIRTS	*	134.60		
5/16/26		05162026	202605	300		13100	10000		AMAZON STRING LIGHTS	*	80.24		
5/16/26		05162026	202605	330		57200	51100		DOLLAR TREE KNIFES POPCOR	*	35.85		
5/16/26		05162026	202605	300		13100	10000		AMAZON SLUSHIE MACHINE	*	385.16		
5/16/26		05162026	202605	300		13100	10000		FACEBOOK MOTHERS DAY BRUN	*	81.00		
5/16/26		05162026	202605	300		13100	10000		AMAZON PARTY SUPPLIES	*	163.51		
5/16/26		05162026	202605	300		13100	10000		FACEBOOK MOTHERS DAY BRUN	*	15.00		
5/16/26		05162026	202605	300		13100	10000		AMAZON PARTY SUPPLIES	*	54.40		
5/16/26		05162026	202605	300		13100	10000		FACEBOOK MOTHER DAY BRUNC	*	47.00		
5/16/26		05162026	202605	300		13100	10000		FACEBOOK MOTHER DAY BRUNC	*	47.00		
5/16/26		05162026	202605	300		13100	10000		FACEBOOK MOTHERS DAY BRUN	*	55.00		
5/16/26		05162026	202605	300		13100	10000		FACEBOOK MOTHERS DAY BRUN	*	55.00		
5/16/26		05162026	202605	300		13100	10000		FACEBOOK MOTHERS DAY BRUN	*	10.69		
5/16/26		05162026	202605	300		13100	10000		AMAZON FLAG RUNNER	*	49.20		
5/16/26		05162026	202605	300		13100	10000		AMAZON ROSES	*			

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5/16/26		05162026	202605	300-13100-10000		FACEBOOK MOTHRES DAY BRUN	*	68.00		
5/16/26		05162026	202605	300-13100-10000		GOOGLE ADS GOOGLE ADS	*	298.16		
5/16/26		05162026	202605	300-13100-10000		FACEBOOK MOTHERS DAY BRUN	*	68.00		
5/16/26		05162026	202605	300-13100-10000		FACEBOOK MOTHERS DAY BRUN	*	68.00		
5/16/26		05162026	202605	300-13100-10000		FACEBOOK MOTHERS DAY BRUN	*	68.00		
5/16/26		05162026	202605	300-13100-10000		FACEBOOK MOTHERS DAY BRUN	*	715.85		
5/16/26		05162026	202605	300-13100-10000		INDIAN RIVER MEDIA	*	29.98		
5/16/26		05162026	202605	300-13100-10000		DIYNIA SUPPLIES	*	50.00		
5/16/26		05162026	202605	300-13100-10000		CONSTANT CONTACT CONSTANT	*	299.59		
5/16/26		05162026	202605	300-13100-10000		COSTCO NINJA SLUSHIE	*	32.09		
5/16/26		05162026	202605	300-13100-10000		AMAZON GIFT BOXES	*	68.00		
5/16/26		05162026	202605	300-13100-10000		FACEBOOK MOTHERS DAY	*	34.07		
5/16/26		05162026	202605	300-13100-10000		WINN DIXIE SASSY SATURDAY	*	68.00		
5/16/26		05162026	202605	300-13100-10000		FACEBOOK MOTHERS DAY BRUN	*	68.00		
5/16/26		05162026	202605	300-13100-10000		FACEBOOK MOTHERS DAY BRUN	*	9.49-		
5/16/26		05162026	202605	300-13100-10000		AMAZON PARTY SUPPLIES	*	68.00		
5/16/26		05162026	202605	300-13100-10000		FACEBOOK MOTHERS DAY BRUN	*	68.00		
5/16/26		05162026	202605	300-13100-10000		FACEBOOK MOTHERS DAY BRUN	*	68.00		
									5,989.11	033628
5/28/26	01701	5/18/26	725447	202605	300-14200-10000	SHIRTS AND HATS	*	1,381.70		
									1,381.70	033629
5/28/26	00130	5/19/26	72279802	202605	300-14100-10000	FOOD	*	1,611.45		
		5/19/26	72279802	202605	320-57200-51100	G/C	*	39.96		
		5/19/26	72279802	202605	330-57200-51025	KITCHEN	*	350.53		

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5/19/26		72279802	202605	300-14100-10200				*	50.95		
		BEVERAGE									
5/19/26		72279802	202605	330-57200-43100				*	8.95		
		FUEL									
5/23/26		72280791	202605	300-14100-10200				*	315.37		
		BEVERAGE									
5/23/26		72280791	202605	330-57200-51050				*	166.14		
		PAPER									
5/23/26		72280791	202605	300-14100-10000				*	2,428.08		
		FOOD									
5/23/26		72280791	202605	330-57200-43100				*	8.95		
		FUEL									
5/26/26		72281036	202605	300-14100-10000				*	626.43		
		FOOD									
5/26/26		72281036	202605	330-57200-43100				*	8.95		
		FUEL									
							SYSO			5,615.76	033630
5/28/26	01512	5/08/26	2661305	202605	390-57200-54600			*	90.72		
		RENT									
		5/12/26	2671519	202605	390-57200-54600			*	726.47		
		RENT									
		5/13/26	2673187	202605	390-57200-54600			*	6,541.14		
		RENT									
		5/13/26	2673187	202605	390-57200-54600			*	3,368.45		
		RENT									
		5/13/26	2673226	202605	390-57200-54600			*	4,717.02		
		RENT									
							THE HUNTINGTON NATIONAL BANK			15,443.80	033631
5/28/26	00807	5/20/26	32311668	202605	390-57200-54100			*	258.92		
		UNIFORMS									
							UNIFIRST CORPORATION			258.92	033632
6/04/26	01485	4/23/26	92293847	202604	300-14200-10000			*	13.33		
		GOLF CLUB									
		5/29/26	92326042	202605	300-14200-10000			*	714.42		
		GOLF GLOVES									
							ACUSHNET COMPANY			727.75	033633
6/04/26	00091	5/28/26	INV06732	202605	300-14200-10000			*	877.88		
		HATS									
							AHEAD LLC			877.88	033634
6/04/26	01654	6/02/26	1939792	202606	320-57200-51100			*	170.55		
		MATTS									
							ALSCO			170.55	033635

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
6/04/26	01560	5/31/26	00129981	202605	330	57200	43100		GAS	*	239.52		
									ARC3 GASES, INC			239.52	033636
6/04/26	01668	4/20/26	654879	202604	390	57200	51160		JANITORIAL SVCS	*	280.00		
		6/01/26	656993	202606	390	57200	51160		JANITORIAL SVCS	*	280.00		
									BREVARD HOME CLEANING			560.00	033637
6/04/26	01650	5/29/26	42708044	202605	320	57200	51100		SUPPLIES	*	189.95		
									CINTAS			189.95	033638
6/04/26	01651	6/02/26	06022026	202606	350	57200	51300		REIMBURSEMENT	*	57.69		
									DAVID OWEN			57.69	033639
6/04/26	01695	5/27/26	9013492	202605	300	14200	10000		GOLF CLUB, LAUNCHER	*	641.85		
									DUNLOP SPORTS AMERICAS			641.85	033640
6/04/26	01196	6/02/26	94677778	202606	350	57200	46300		SERVICED VEHICLE	*	812.98		
									E-Z-GO A TEXTRON COMPANY			812.98	033641
6/04/26	00563	6/01/26	INV/2026	202606	300	14200	10000		GOLF TEES	*	370.52		
									GLOBAL GOLF SALES, INC.			370.52	033642
6/04/26	01664	6/04/26	06042026	202606	320	57200	51100		REIMBURSEMENT	*	193.63		
									JACK TRAYLOR			193.63	033643
6/04/26	01707	6/03/26	06032026	202606	320	57200	51200		BONUS AWARD	*	100.00		
									JOSEPH GARCIA			100.00	033644
6/04/26	01542	5/28/26	437111	202605	330	57200	43100		FUEL	*	8.50		
		5/28/26	437111	202605	300	14100	10200		BEVERAGE	*	128.88		
		5/28/26	437111	202605	330	57200	51025		KITCHEN	*	109.13		
		5/28/26	437111	202605	300	14100	10000		FOOD	*	562.16		

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
6/01/26		438100	202606	300-14100-10200						*	88.63		
		BEVERAGE											
6/01/26		438100	202606	330-57200-51050						*	118.34		
		PAPER											
6/01/26		438100	202606	300-14100-10000						*	228.41		
		FOOD											
6/01/26		438100	202606	330-57200-43100						*	8.50		
		FUEL											
PERFORMANCE FOOD GROUP, INC												1,252.55	033645
6/04/26	01324	5/22/26	05222026	202605	300-14100-10000					*	10.94		
			WINN DIXIE FOOD										
		5/22/26	05222026	202605	300-14100-10000					*	35.48		
			WINN DIXIE FOOD										
		5/22/26	05222026	202605	300-13100-10000					*	120.00		
			LS VIERA EAST SASSY AWARD										
		5/22/26	05222026	202605	330-57200-54100					*	111.24		
			SUNSHINE EMBROIDERY LOGO										
		5/22/26	05222026	202605	320-57200-51100					*	15.52		
			DOLLAR TREE SUPPLIES										
		5/22/26	05222026	202605	300-14100-10000					*	21.10		
			WINN DIXIE BAGS & LETTUCE										
		5/22/26	05222026	202605	300-14100-10000					*	100.34		
			WINN DIXIE FOOD										
		5/22/26	05222026	202605	300-14100-10200					*	13.91		
			WINN DIXIE GINGER ALE										
		5/22/26	05222026	202605	330-57200-51025					*	28.44		
			WINN DIXIE DINNER PLATES										
		5/22/26	05222026	202605	330-57200-51100					*	33.03		
			AMAZON JULY 4TH SUPPLIES										
		5/22/26	05222026	202605	330-57200-51100					*	20.87		
			DOLLAR TREE PLATES & NECK										
REGIONS BANK												510.87	033646
6/04/26	00130	5/29/26	72281597	202605	300-14100-10200					*	344.82		
			BEVERAGES										
		5/29/26	72281597	202605	330-57200-51050					*	128.52		
			PAPER										
		5/29/26	72281597	202605	330-57200-43100					*	8.95		
			FUEL										
		5/29/26	72281597	202605	300-14100-10000					*	1,641.57		
			FOOD										
		6/02/26	72282638	202606	300-14100-10200					*	446.76		
			BEVERAGE										
		6/02/26	72282638	202606	300-14100-10000					*	1,230.33		
			FOOD										

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
6/02/26		72282638	FUEL	202606	330	57200	43100			*	10.00		
									SYSCO			3,810.95	033647
6/04/26	01512	5/27/26	2696597	202605	390	57200	54600		RENT	*	242.06		
		5/27/26	2696597	202605	350	57200	46100		RENT	*	10,784.30		
		5/27/26	2696597	202605	390	57200	54600		RENT	*	253.59		
		5/27/26	2696597	202605	350	57200	46100		RENT	*	492.60		
		5/28/26	2703525	202605	390	57200	54600		RENT	*	1,065.98		
									THE HUNTINGTON NATIONAL BANK			12,838.53	033648
6/04/26	01588	6/03/26	12670	202606	390	57200	47500		FOLIAR PAK	*	2,592.00		
									TURF SOLUTIONS OF FLORIDA INC			2,592.00	033649
6/04/26	01207	6/01/26	012617	202606	390	57200	47500		TRIGON NEMATODE CONTROL	*	1,773.62		
									TRIGON TURF SCIENCES, LLC			1,773.62	033650
6/04/26	00807	5/27/26	32311680	202605	390	57200	54100		UNIFORMS	*	252.14		
									UNIFIRST CORPORATION			252.14	033651
6/04/26	00068	5/26/26	9328808-	202606	320	57200	34100		8 YARD DUMPSTER	*	998.45		
		5/26/26	9329094-	202606	390	57200	47900		6 YARD DUMPSTER	*	232.77		
									WASTE MANAGEMENT			1,231.22	033652
6/04/26	00117	5/27/26	41351860	202605	390	57200	46000		BELT V	*	123.81		
									WESCOTURF INC.			123.81	033653
6/11/26	01668	6/08/26	657459	202606	390	57200	51160		JANITORIAL SVCS	*	280.00		
									BREVARD HOME CLEANING			280.00	033654
6/11/26	01650	6/05/26	42716034	202606	320	57200	51100		SUPPLIES	*	198.95		
									CINTAS			198.95	033655

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
6/11/26	01711	6/03/26	C2118208	202606	330-57200-51025		FP-PC5 KNIFE SERVICE COZZINI BROS., INC.	*	38.41	38.41	033656
6/11/26	01340	5/29/26	0232880-	202605	350-57200-51300		DISC SET ASSEMBLY EASY PICKER GOLF PRODUCTS, INC.	*	1,213.12	1,213.12	033657
6/11/26	01681	5/21/26	16101634	202605	320-57200-54210		FIRE MONITORING EVERON, LLC	*	146.93	146.93	033658
6/11/26	01692	4/15/26	04152026	202604	340-57200-51100		REIMBURSEMENT FREDERICK PHILLIPS	*	206.73	206.73	033659
6/11/26	00587	6/04/26	17299064	202606	390-57200-46110		GASOLINE GASOLINE DIESEL DIESEL GLOVER OIL COMPANY INC	*	987.42 486.34 561.57 276.60	2,311.93	033660
6/11/26	00564	6/04/26	56139	202606	390-57200-47300		70/30 COMPLUS COARSE GOLF SPECIALTIES, INC.	*	1,172.66	1,172.66	033661
6/11/26	01693	5/29/26	05292026	202605	300-13100-10000		HOME DEPOT HOOK HOME DEPOT EMERGENCY UNIT HOME DEPOT EMERGENCY UNIT HOME DEPOT EMERGENCY UNIT HOME DEPOT CABLE TIE AND HOME DEPOT WASHER & SPRIN HOME DEPOT PAINT & CABLE HOME DEPOT TRASH CAN HOME DEPOT ADAPTER & VAVL	*	11.13 47.08 117.70 109.66 43.76 37.09 40.97 46.76		

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
5/29/26		05292026	202605	390		57200	51150		HOME DEPOT DEGREASER	*	111.93		
5/29/26		05292026	202605	330		57200	51100		HOME DEPOT CLEANER	*	9.98		
5/29/26		05292026	202605	300		13100	10000		HOME DEPOT TAPE & DREMEL	*	47.39		
HOME DEPOT CREDIT SERVICES												623.45	033662
6/11/26	00045	6/05/26	26433	202606	320	57200	51100		LOCK	*	125.00		
LACEY'S LOCK SERVICE INC												125.00	033663
6/11/26	00267	6/02/26	93135211	202606	390	57200	46000		GA VINYL INSULATED CONNEC	*	214.95		
LAWSON PRODUCTS, INC.												214.95	033664
6/11/26	00180	6/08/26	445536	202606	390	57200	46000		CLEAN-R-CARB	*	125.88		
NAPA AUTO PARTS												125.88	033665
6/11/26	01542	6/08/26	440762	202606	300	14100	10000		FOOD	*	722.71		
6/08/26		440762	202606	330		57200	51025		KITCHEN	*	126.35		
6/08/26		440762	202606	300		14100	10200		BEVERAGE	*	25.65		
6/08/26		440762	202606	330		57200	43100		FUEL	*	8.50		
6/09/26		440843	202606	300		14100	10000		FOOD	*	10.97		
PERFORMANCE FOOD GROUP, INC												894.18	033666
6/11/26	01334	3/23/26	16370853	202603	390	57200	47500		MCUSTRENATE	*	168.91		
3/23/26		16370963	202603	390		57200	47500		MSCUSTREIMATE	*	84.46		
5/28/26		16676530	202605	390		57200	51100		LESCO PROSECUTOR	*	869.74		
SITEONE LANDSCAPE SUPPLY, LLC												616.37	033667
6/11/26	00130	6/04/26	72283027	202606	300	14100	10000		FOOD	*	170.99		
6/04/26		72283027	202606	330		57200	43100		FUEL	*	10.00		
6/05/26		72283198	202606	300		14100	10000		FOOD	*	1,207.93		

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
6/05/26		72283198	202606	300-14100-10200			*	70.94		
		BEVERAGE								
6/05/26		72283198	202606	330-57200-51050			*	65.12		
		PLASTIC								
6/05/26		72283198	202606	330-57200-43100			*	10.00		
		FUEL								
6/06/26		72283604	202606	300-14100-10000			*	75.58		
		FOOD								
6/06/26		72283604	202606	330-57200-43100			*	10.00		
		FUEL								
						SYSCO			1,620.56	033668
6/11/26	01672	5/31/26	19077309	202605	320-57200-54500	NETWORK	*	493.49		
						TPX COMMUNICATIONS			493.49	033669
6/11/26	00807	6/03/26	32311689	202606	390-57200-54100	UNIFORMS	*	252.14		
						UNIFIRST CORPORATION			252.14	033670
6/11/26	00117	6/02/26	41353484	202606	390-57200-46000	BLADE SERVICE PAGES	*	155.35		
		6/02/26	41353485	202606	390-57200-46000	TINE FIREWAY SPLIT	*	627.60		
		6/02/26	41353486	202606	390-57200-46000	FLYER JUNE2026	*	627.60		
		6/03/26	41353903	202606	390-57200-46000	NO 5 LIFT ARM ASM	*	873.55		
		6/03/26	41353904	202606	390-57200-46000	SWITCH	*	241.47		
		6/04/26	41354254	202606	390-57200-46000	GAURD TURF	*	545.89		
						WESCOTURF INC.			3,071.46	033671
6/18/26	01654	6/09/26	1941963	202606	320-57200-51100	TOWELS & MATS	*	191.28		
		6/16/26	1944119	202606	320-57200-51100	TOWELS & MATS	*	191.28		
						ALSCO			382.56	033672
6/18/26	01668	6/15/26	657921	202606	390-57200-51160	JANITORIAL SVCS	*	280.00		
						BREVARD HOME CLEANING			280.00	033673
6/18/26	01650	6/12/26	42723611	202606	320-57200-51100	SUPPLIES	*	198.95		
						CINTAS			198.95	033674

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
6/18/26	01711	6/15/26	C2127263	202606	330-57200-51025			KNIFE SERVICE COZZINI BROS., INC.	*	38.41	38.41	033675
6/18/26	01241	6/10/26	26JUN-52	202606	320-57200-46000			MONTHLY WINDOW CLEANING CRYSTAL HI RISE, INC.	*	310.00	310.00	033676
6/18/26	01388	6/11/26	AR154829	202606	390-57200-54600			PRINTER LEASE DEX IMAGING	*	138.99	138.99	033677
6/18/26	01394	6/15/26	63598218	202606	330-57200-54600			RENTAL ECOLAB	*	154.09	154.09	033678
6/18/26	00035	6/10/26	33189	JU 202606	330-57200-43000			2300 CLUBHOUSE DR	*	903.03		
		6/10/26	33189	JU 202606	340-57200-43000			2300 CLUBHOUSE DR	*	903.02		
		6/10/26	42334	JU 202606	340-57200-43000			2200 CLUBHOUSE DR	*	92.82		
		6/10/26	42334	JU 202606	300-11500-10000			2200 CLUBHOUSE DR	*	61.87		
		6/10/26	45156	JU 202606	390-57200-43000			5250 MURRELL RD	*	1,950.01		
		6/10/26	45156	JU 202606	320-57200-43000			5250 MURRELL RD	*	487.51		
		6/10/26	52104	JU 202606	350-57200-43000			2300 CLUBHOUSE DR	*	800.15		
		6/10/26	57086	JU 202606	320-57200-43000			4563 BRAYWICK CT	*	33.59		
								FPL			5,232.00	033679
6/18/26	01071	6/01/26	530	202606	310-57200-31700			DISSEMINATION SVC JUN26 GMS-CENTRAL FLORIDA, LLC	*	91.92	91.92	033680
6/18/26	01581	5/20/26	438	202605	390-57200-54200			AIR2G2 RENTAL MADDEN AERATION	*	2,500.00	2,500.00	033681
6/18/26	01710	6/17/26	0662	202606	320-57200-54500			INSTALLATION MODERN AUTOMATION	*	2,340.00	2,340.00	033682

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
6/18/26	01694	6/15/26	10220	202606	390	57200	49100		GRINDING SURFACE ROOTS	*	4,150.00		
NO WORRIES TREE SERVICE												4,150.00	033683
6/18/26	01542	6/11/26	442049	202606	330	57200	51050		PAPER	*	25.87		
		6/11/26	442049	202606	300	14100	10200		BEVERAGE	*	13.26		
		6/11/26	442049	202606	300	14100	10000		FOOD	*	973.03		
		6/11/26	442049	202606	330	57200	43100		FUEL	*	8.50		
		6/15/26	443276	202606	330	57200	51050		PAPER	*	260.55		
		6/15/26	443276	202606	300	14100	10200		BEVERAGE	*	43.58		
		6/15/26	443276	202606	300	14100	10000		FOOD	*	767.72		
		6/15/26	443276	202606	330	57200	43100		FUEL	*	8.50		
PERFORMANCE FOOD GROUP, INC												2,101.01	033684
6/18/26	01334	6/10/26	16738127	202606	390	57200	47100		SCH 40 PVC CAP 6 IN	*	79.02		
SITEONE LANDSCAPE SUPPLY, LLC												79.02	033685
6/18/26	00130	6/09/26	72283911	202606	300	14100	10200		BEVERAGE	*	390.86		
		6/09/26	72283911	202606	330	57200	51050		PAPER	*	101.84		
		6/09/26	72283911	202606	300	14100	10000		FOOD	*	900.59		
		6/09/26	72283911	202606	330	57200	43100		FUEL	*	10.00		
		6/12/26	72284455	202606	300	14100	10200		BEVERAGE	*	291.86		
		6/12/26	72284455	202606	330	57200	51025		KITCHEN	*	140.94		
		6/12/26	72284455	202606	330	57200	51050		PAPER	*	211.89		
		6/12/26	72284455	202606	300	14100	10000		FOOD	*	1,344.99		
		6/12/26	72284455	202606	330	57200	43100		FUEL	*	10.00		
		6/16/26	72285234	202606	300	14100	10200		BEVERAGE	*	178.30		

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
6/16/26		72285234		202606 330-57200-51025		*	93.59		
			KITCHEN						
6/16/26		72285234		202606 300-14100-10000		*	1,031.65		
			FOOD						
6/16/26		72285234		202606 330-57200-43100		*	10.00		
			FUEL						
								4,716.51	033686

6/18/26	01588	6/03/26	12576	202606 390-57200-47300		*	3,331.48		
			3/8	COMAND ROOTZONE PRO					
								3,331.48	033687

6/18/26	01558	6/11/26	50390844	202606 390-57200-54600		*	1,304.92		
				TRACTOR LEASE					
								1,304.92	033688

							TOTAL FOR BANK B	112,493.88	
							TOTAL FOR REGISTER	112,493.88	

VIER --VIERA EAST-- AWOLFE

SECTION B

Viera East
Community Development District

Unaudited Financial Reporting
May 31, 2026



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Viera East
Community Development District
Combined Balance Sheet
May 31, 2026

	General Fund	Capital Reserve Fund	Debt Service Fund	Capital Projects Fund	Golf Course/ Recreation Fund	Totals Governmental Funds
Assets						
<u>Cash</u>						
Operating Account	\$ 35,433	\$ -	\$ -	\$ -	\$ 681,984	\$ 717,417
Petty Cash	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
Capital Reserve Account	\$ -	\$ 21,629	\$ -	\$ -	\$ -	\$ 21,629
Assessments Receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Receivable	\$ -	\$ -	\$ -	\$ -	\$ 14,215	\$ 14,215
Due from Capital Projects	\$ -	\$ 14,443	\$ -	\$ -	\$ -	\$ 14,443
Due from Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from Golf Course	\$ -	\$ 37,912	\$ -	\$ -	\$ -	\$ 37,912
Due from General Fund	\$ -	\$ -	\$ 49,759	\$ -	\$ 8,655	\$ 58,414
Due from Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prepaid Expenses	\$ 13,482	\$ -	\$ -	\$ -	\$ 120,904	\$ 134,387
Inventory - Pro Shop	\$ -	\$ -	\$ -	\$ -	\$ 43,506	\$ 43,506
Inventory - Hook & Eagle	\$ -	\$ -	\$ -	\$ -	\$ 35,324	\$ 35,324
<u>Investments</u>						
State Board of Administration Series 2012	\$ 886,748	\$ 1,340,371	\$ -	\$ -	\$ 718,235	\$ 2,945,354
Reserve	\$ -	\$ -	\$ -	\$ -	\$ 823	\$ 823
Benefit Assessment	\$ -	\$ -	\$ -	\$ -	\$ 442	\$ 442
Bond Service	\$ -	\$ -	\$ -	\$ -	\$ 18	\$ 18
Recreation Fees	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ 0
Prepaid Expenses - Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Series 2020</u>						
Reserve	\$ -	\$ -	\$ 235,990	\$ -	\$ -	\$ 235,990
Temporary Interest	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
Bond Service	\$ -	\$ -	\$ 6,553	\$ -	\$ -	\$ 6,553
Project	\$ -	\$ -	\$ -	\$ 67,150	\$ -	\$ 67,150
Improvements (Net of Depreciation)	\$ -	\$ -	\$ -	\$ -	\$ 1,764,082	\$ 1,764,082
Total Assets	\$ 935,663	\$ 1,414,356	\$ 292,302	\$ 67,150	\$ 3,389,189	\$ 6,098,659
Liabilities						
Accounts Payable	\$ 20,028	\$ -	\$ -	\$ -	\$ 25,412	\$ 45,440
Accrued Expenses	\$ 2,615	\$ -	\$ -	\$ -	\$ 2,641	\$ 5,256
Deferred Revenue - Season Advance	\$ -	\$ -	\$ -	\$ -	\$ 41,137	\$ 41,137
Deferred Revenue - Special Assessment O&M	\$ -	\$ -	\$ -	\$ -	\$ 6,080	\$ 6,080
Deferred Revenue - Special Assessment Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Golf Course	\$ 8,655	\$ -	\$ -	\$ -	\$ -	\$ 8,655
Due to Debt Service	\$ 49,759	\$ -	\$ -	\$ -	\$ -	\$ 49,759
Due to Capital Reserve	\$ -	\$ -	\$ -	\$ 14,443	\$ 37,912	\$ 52,355
Accrued Interest Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Principal Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Payroll Payable	\$ 16,182	\$ -	\$ -	\$ -	\$ 55,660	\$ 71,842
Payroll Tips Payable	\$ -	\$ -	\$ -	\$ -	\$ 5,590	\$ 5,590
Notes Payable	\$ -	\$ -	\$ -	\$ -	\$ 535,915	\$ 535,915
Sales Tax Payable	\$ -	\$ -	\$ -	\$ -	\$ 32,784	\$ 32,784
Event Deposits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bonds Payable - Series 2012	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Discount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Loss	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	\$ 97,238	\$ -	\$ -	\$ 14,443	\$ 743,131	\$ 854,812
Fund Balance						
Nonspendable						
Prepaid Items	\$ 13,482	\$ -	\$ -	\$ -	\$ -	\$ 13,482
Restricted for						
Debt Service - Series 2020	\$ -	\$ -	\$ 292,302	\$ -	\$ -	\$ 292,302
Capital Projects - Series 2020	\$ -	\$ -	\$ -	\$ 52,707	\$ -	\$ 52,707
Assigned for						
Capital Reserves	\$ -	\$ 1,414,356	\$ -	\$ -	\$ -	\$ 1,414,356
Unassigned	\$ 824,943	\$ -	\$ -	\$ -	\$ 2,646,058	\$ 3,471,001
Total Fund Balances	\$ 838,425	\$ 1,414,356	\$ 292,302	\$ 52,707	\$ 2,646,058	\$ 5,243,847
Total Liabilities & Fund Balance	\$ 935,663	\$ 1,414,356	\$ 292,302	\$ 67,150	\$ 3,389,189	\$ 6,098,659

Viera East
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
Revenues				
Maintenance Assessments	\$ 1,378,973	\$ 1,378,973	\$ 1,360,299	\$ (18,674)
Golf Course Administrative Services	\$ 56,280	\$ 37,520	\$ 37,520	\$ -
Miscellaneous Revenue - Marketing	\$ 10,000	\$ 6,667	\$ 3,573	\$ (3,094)
Interest Income	\$ 5,000	\$ 3,333	\$ 16,572	\$ 13,239
Total Revenues	\$1,450,253	\$1,426,493	\$1,417,964	\$ (8,529)
Expenditures				
<i>General & Administrative</i>				
Supervisors Fees	\$ 30,519	\$ 20,346	\$ 17,554	\$ 2,792
Engineering Fees	\$ 5,000	\$ 3,333	\$ -	\$ 3,333
Attorney's Fees	\$ 20,000	\$ 13,333	\$ 6,113	\$ 7,221
Dissemination	\$ 1,082	\$ 721	\$ 721	\$ (0)
Trustee Fees	\$ 6,160	\$ 4,107	\$ 2,694	\$ 1,413
Annual Audit	\$ 15,022	\$ 10,015	\$ 10,015	\$ (0)
Collection Agent	\$ 2,575	\$ 1,717	\$ 1,717	\$ (0)
Management Fees	\$ 118,700	\$ 79,133	\$ 79,133	\$ (0)
Postage	\$ 2,000	\$ 1,333	\$ 125	\$ 1,209
Printing & Binding	\$ 2,500	\$ 1,667	\$ 35	\$ 1,632
Insurance - Liability	\$ 12,804	\$ 8,536	\$ 7,231	\$ 1,305
Legal Advertising	\$ 2,500	\$ 1,667	\$ 213	\$ 1,454
Other Current Charges	\$ 1,200	\$ 800	\$ 253	\$ 547
Office Supplies	\$ 2,000	\$ 1,333	\$ 93	\$ 1,240
Dues & Licenses	\$ 175	\$ 175	\$ 175	\$ -
Information Technology	\$ 4,972	\$ 3,315	\$ 3,315	\$ (0)
Total General & Administrative	\$ 227,208	\$ 151,531	\$ 129,385	\$ 22,146

Viera East
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
<i>Operations & Maintenance</i>				
Operating Expenditures				
Salaries	\$ 187,425	\$ 124,950	\$ 132,448	\$ (7,498)
Administration Fee	\$ 1,508	\$ 1,005	\$ 365	\$ 640
FICA Expense	\$ 14,338	\$ 9,559	\$ 10,861	\$ (1,302)
Health Insurance	\$ 5,250	\$ 3,500	\$ 706	\$ 2,794
Workers Compensation	\$ 4,169	\$ 2,779	\$ 2,710	\$ 69
Unemployment	\$ 1,119	\$ 746	\$ 476	\$ 270
Retirement Contribution	\$ 5,061	\$ 3,374	\$ 5,015	\$ (1,641)
Other Contractual	\$ 10,000	\$ 6,667	\$ 7,777	\$ (1,111)
Marketing - Lifestyle/Amenities	\$ 116,000	\$ 77,333	\$ 76,121	\$ 1,212
Training	\$ 500	\$ 333	\$ 845	\$ (512)
Subtotal Field Expenditures	\$ 345,370	\$ 230,247	\$ 237,325	\$ (7,078)
Maintenance Expenditures				
Canal Maintenance	\$ 14,000	\$ 9,333	\$ 11,780	\$ (2,447)
Lake Bank Restoration	\$ 164,000	\$ 164,000	\$ 161,079	\$ 2,922
Lake Bank Education Project	\$ 3,000	\$ 2,000	\$ -	\$ 2,000
Environmental Services	\$ 10,000	\$ 6,667	\$ -	\$ 6,667
Water Management System	\$ 148,622	\$ 99,082	\$ 84,061	\$ 15,020
Midge Control	\$ 8,000	\$ 5,333	\$ -	\$ 5,333
Contingencies	\$ 7,500	\$ 5,000	\$ 2,363	\$ 2,637
Fire Line Management	\$ 3,500	\$ 2,333	\$ 700	\$ 1,633
Basin Repair	\$ 3,000	\$ 2,000	\$ -	\$ 2,000
Subtotal Maintenance Expenditures	\$ 361,622	\$ 295,748	\$ 259,983	\$ 35,765

Viera East
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
Grounds Maintenance Expenditures				
Salaries	\$ 244,367	\$ 162,911	\$ 131,608	\$ 31,303
Bonus Program	\$ -	\$ -	\$ 75,108	\$ (75,108)
Administrative Fees	\$ 2,840	\$ 1,893	\$ 1,340	\$ 553
FICA	\$ 18,694	\$ 12,463	\$ 10,748	\$ 1,714
Health Insurance	\$ 34,538	\$ 23,025	\$ 23,360	\$ (335)
Workers Compensation	\$ 5,436	\$ 3,624	\$ 2,735	\$ 890
Unemployment	\$ 2,608	\$ 1,739	\$ 1,149	\$ 590
Retirement Contribution	\$ 6,682	\$ 4,455	\$ -	\$ 4,455
Telephone	\$ 6,000	\$ 4,000	\$ 6,380	\$ (2,380)
Utilities	\$ 8,020	\$ 5,347	\$ 2,697	\$ 2,650
Property Appraiser	\$ 2,100	\$ 1,400	\$ 2,391	\$ (991)
Insurance - Property	\$ 3,711	\$ 2,474	\$ 2,658	\$ (184)
Repairs	\$ 25,000	\$ 16,667	\$ 38,002	\$ (21,335)
Fuel	\$ 18,000	\$ 12,000	\$ 9,665	\$ 2,335
Park Maintenance	\$ 35,000	\$ 23,333	\$ 27,832	\$ (4,499)
Sidewalk Repair	\$ 15,000	\$ 10,000	\$ 8,638	\$ 1,362
Chemicals	\$ 4,000	\$ 2,667	\$ 808	\$ 1,859
Contingencies	\$ 10,000	\$ 6,667	\$ 4,345	\$ 2,322
Refuse	\$ 18,000	\$ 12,000	\$ 9,391	\$ 2,609
Office Supplies	\$ 2,500	\$ 1,667	\$ 309	\$ 1,358
Uniforms	\$ 4,000	\$ 2,667	\$ 4,473	\$ (1,806)
Fire Alarm System	\$ 500	\$ 333	\$ -	\$ 333
Rain Bird Pump System	\$ -	\$ -	\$ -	\$ -
Park Materials	\$ 10,000	\$ 6,667	\$ 195	\$ 6,472
Bay Hill Flow Way Maintenance	\$ 20,000	\$ 13,333	\$ -	\$ 13,333
Subtotal Grounds Maintenance Exp.	\$ 496,995	\$ 331,330	\$ 363,831	\$ (32,500)
Total Operations & Maintenance	\$1,203,988	\$ 857,325	\$ 861,138	\$ (3,813)
Total Expenditures	\$1,431,196	\$1,008,856	\$ 990,523	\$ 18,332
Excess (Deficiency) of Revenues over Exp.	\$ 19,057		\$ 427,441	
<i>Other Financing Sources/(Uses):</i>				
Transfer In/(Out) - Capital Reserve	\$ (19,058)	\$ (12,705)	\$ -	\$ 12,705
Total Other Financing Sources/(Uses)	\$ (19,058)	\$ (12,705)	\$ -	\$ 12,705
Net Change in Fund Balance	\$ (0)		\$ 427,441	
Fund Balance - Beginning	\$ -		\$ 410,984	
Fund Balance - Ending	\$ (0)		\$ 838,425	

Viera East
Community Development District
Month to Month - General Fund

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues													
Maintenance Assessments	\$ -	\$ 18,661	\$ 1,236,979	\$ 37,609	\$ 19,578	\$ 14,625	\$ 27,800	\$ 5,046	\$ -	\$ -	\$ -	\$ -	\$ 1,360,299
Golf Course Administrative Services	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ -	\$ -	\$ -	\$ -	\$ 37,520
Misc. Revenue - Marketing	\$ -	\$ 547	\$ 936	\$ 625	\$ 373	\$ 407	\$ 466	\$ 218	\$ -	\$ -	\$ -	\$ -	\$ 3,573
Interest Income	\$ 802	\$ 753	\$ 751	\$ 2,011	\$ 2,867	\$ 3,176	\$ 3,093	\$ 3,121	\$ -	\$ -	\$ -	\$ -	\$ 16,572
Total Revenues	\$ 5,492	\$ 24,652	\$ 1,243,356	\$ 44,934	\$ 27,509	\$ 22,898	\$ 36,048	\$ 13,075	\$ -	\$ -	\$ -	\$ -	\$ 1,417,964

Expenditures													
General & Administrative													
Supervisors Fees	\$ 1,272	\$ 2,206	\$ 3,385	\$ 1,370	\$ 2,438	\$ 2,424	\$ 2,010	\$ 2,450	\$ -	\$ -	\$ -	\$ -	\$ 17,554
Engineering Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Attorney's Fees	\$ 1,650	\$ 1,995	\$ -	\$ 559	\$ 1,910	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,113
Dissemination	\$ 90	\$ 90	\$ 90	\$ 90	\$ 90	\$ 90	\$ 90	\$ 90	\$ -	\$ -	\$ -	\$ -	\$ 721
Trustee Fees	\$ 337	\$ 337	\$ 337	\$ 337	\$ 337	\$ 337	\$ 337	\$ 337	\$ -	\$ -	\$ -	\$ -	\$ 2,694
Annual Audit	\$ 1,252	\$ 1,252	\$ 1,252	\$ 1,252	\$ 1,252	\$ 1,252	\$ 1,252	\$ 1,252	\$ -	\$ -	\$ -	\$ -	\$ 10,015
Collection Agent	\$ 215	\$ 215	\$ 215	\$ 215	\$ 215	\$ 215	\$ 215	\$ 215	\$ -	\$ -	\$ -	\$ -	\$ 1,717
Management Fees	\$ 9,892	\$ 9,892	\$ 9,892	\$ 9,892	\$ 9,892	\$ 9,892	\$ 9,892	\$ 9,892	\$ -	\$ -	\$ -	\$ -	\$ 79,133
Postage	\$ 5	\$ 31	\$ 88	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125
Printing & Binding	\$ -	\$ -	\$ -	\$ -	\$ 7	\$ 9	\$ 10	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ 35
Insurance - Liability	\$ 904	\$ 904	\$ 904	\$ 904	\$ 904	\$ 904	\$ 904	\$ 904	\$ -	\$ -	\$ -	\$ -	\$ 7,231
Legal Advertising	\$ 110	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 103	\$ -	\$ -	\$ -	\$ -	\$ 213
Other Current Charges	\$ 56	\$ 33	\$ 35	\$ (0)	\$ 25	\$ 35	\$ 33	\$ 36	\$ -	\$ -	\$ -	\$ -	\$ 253
Office Supplies	\$ 41	\$ -	\$ 13	\$ 38	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 93
Dues & Licenses	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Information Technology	\$ 414	\$ 414	\$ 414	\$ 414	\$ 414	\$ 414	\$ 414	\$ 414	\$ -	\$ -	\$ -	\$ -	\$ 3,315
Total General & Administrative	\$ 16,411	\$ 17,367	\$ 16,625	\$ 15,071	\$ 17,484	\$ 15,571	\$ 15,155	\$ 15,701	\$ -	\$ -	\$ -	\$ -	\$ 129,385

Operations & Maintenance

Operating Expenditures													
Salaries	\$ 16,799	\$ 16,398	\$ 16,905	\$ 16,905	\$ 18,541	\$ 13,633	\$ 16,360	\$ 16,905	\$ -	\$ -	\$ -	\$ -	\$ 132,448
Administration Fee	\$ 73	\$ 71	\$ 99	\$ 21	\$ 84	\$ 29	\$ (23)	\$ 12	\$ -	\$ -	\$ -	\$ -	\$ 365
FICA Expense	\$ 1,805	\$ 1,463	\$ 1,293	\$ 1,293	\$ 1,418	\$ 1,043	\$ 1,252	\$ 1,293	\$ -	\$ -	\$ -	\$ -	\$ 10,861
Health Insurance	\$ 109	\$ -	\$ 119	\$ -	\$ 119	\$ 119	\$ 119	\$ 119	\$ -	\$ -	\$ -	\$ -	\$ 706

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													
Workers Compensation	\$ 373	\$ 302	\$ 267	\$ 267	\$ 347	\$ 295	\$ 422	\$ 436	\$ -	\$ -	\$ -	\$ -	\$ 2,710
Unemployment	\$ -	\$ -	\$ 240	\$ 180	\$ -	\$ 56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 476
Retirement Contribution	\$ -	\$ -	\$ 322	\$ 874	\$ 968	\$ 837	\$ 882	\$ 1,131	\$ -	\$ -	\$ -	\$ -	\$ 5,015
Other Contractual	\$ 655	\$ 743	\$ 1,061	\$ 1,061	\$ 1,061	\$ 1,061	\$ 1,066	\$ 1,071	\$ -	\$ -	\$ -	\$ -	\$ 7,777
Marketing - Lifestyle/Amenities	\$ 8,097	\$ 10,063	\$ 10,926	\$ 8,410	\$ 8,977	\$ 7,386	\$ 8,965	\$ 13,296	\$ -	\$ -	\$ -	\$ -	\$ 76,121
Training	\$ -	\$ 557	\$ -	\$ -	\$ -	\$ -	\$ 154	\$ 135	\$ -	\$ -	\$ -	\$ -	\$ 845
Subtotal Operating Exp.	\$ 27,911	\$ 29,596	\$ 31,233	\$ 29,011	\$ 31,517	\$ 24,461	\$ 29,196	\$ 34,398	\$ -	\$ -	\$ -	\$ -	\$ 237,325
Maintenance Expenditures													
Canal Maintenance	\$ -	\$ -	\$ -	\$ 11,780	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,780
Lake Bank Restoration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 161,079	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 161,079
Lake Bank Education Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Environmental Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Management System	\$ 11,750	\$ 11,780	\$ 12,940	\$ -	\$ 11,090	\$ 13,630	\$ 11,090	\$ 11,780	\$ -	\$ -	\$ -	\$ -	\$ 84,061
Midge Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingencies	\$ 50	\$ 100	\$ 100	\$ 50	\$ 1,720	\$ 100	\$ 193	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ 2,363
Fire Line Management	\$ -	\$ -	\$ -	\$ -	\$ 700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700
Basin Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Maintenance Exp.	\$ 11,800	\$ 11,880	\$ 13,040	\$ 11,830	\$ 13,510	\$ 174,809	\$ 11,283	\$ 11,830	\$ -	\$ -	\$ -	\$ -	\$ 259,983
Grounds Maintenance Expenditures													
Salaries	\$ 16,853	\$ 16,799	\$ 16,742	\$ 16,571	\$ 18,501	\$ 13,508	\$ 16,384	\$ 16,251	\$ -	\$ -	\$ -	\$ -	\$ 131,608
Bonus Program	\$ -	\$ 75,108	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,108
Administrative Fees	\$ 249	\$ 239	\$ 233	\$ 136	\$ 255	\$ 150	\$ 140	\$ (62)	\$ -	\$ -	\$ -	\$ -	\$ 1,340
FICA	\$ 1,775	\$ 1,479	\$ 1,281	\$ 1,268	\$ 1,415	\$ 1,033	\$ 1,253	\$ 1,243	\$ -	\$ -	\$ -	\$ -	\$ 10,748
Health Insurance	\$ 3,078	\$ 2,996	\$ 2,801	\$ 3,283	\$ 2,801	\$ 2,801	\$ 2,801	\$ 2,801	\$ -	\$ -	\$ -	\$ -	\$ 23,360
Workers Compensation	\$ 366	\$ 306	\$ 264	\$ 262	\$ 346	\$ 349	\$ 423	\$ 419	\$ -	\$ -	\$ -	\$ -	\$ 2,735
Unemployment	\$ 92	\$ 8	\$ 243	\$ 446	\$ 160	\$ 70	\$ 87	\$ 43	\$ -	\$ -	\$ -	\$ -	\$ 1,149
Retirement Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 710	\$ 710	\$ 635	\$ 1,133	\$ 686	\$ 686	\$ 686	\$ 1,136	\$ -	\$ -	\$ -	\$ -	\$ 6,380
Utilities	\$ 331	\$ 344	\$ 267	\$ 353	\$ 366	\$ 306	\$ 366	\$ 365	\$ -	\$ -	\$ -	\$ -	\$ 2,697
Property Appraiser	\$ -	\$ -	\$ 2,391	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,391
Insurance - Property	\$ 332	\$ 332	\$ 332	\$ 332	\$ 332	\$ 332	\$ 332	\$ 332	\$ -	\$ -	\$ -	\$ -	\$ 2,658
Repairs	\$ 2,994	\$ 705	\$ 10,547	\$ 9,466	\$ 3,490	\$ 2,620	\$ 4,232	\$ 3,947	\$ -	\$ -	\$ -	\$ -	\$ 38,002
Fuel	\$ 1,241	\$ 1,094	\$ 869	\$ 1,320	\$ 899	\$ 1,533	\$ 1,329	\$ 1,380	\$ -	\$ -	\$ -	\$ -	\$ 9,665
Park Maintenance	\$ 4,568	\$ 1,893	\$ 6,234	\$ 1,888	\$ 2,842	\$ 2,689	\$ 4,365	\$ 3,353	\$ -	\$ -	\$ -	\$ -	\$ 27,832

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													
Sidewalk Repair	\$ -	\$ -	\$ 338	\$ 1,000	\$ -	\$ 7,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,638
Chemicals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 613	\$ -	\$ 195	\$ -	\$ -	\$ -	\$ -	\$ 808
Contingencies	\$ 301	\$ 901	\$ 301	\$ 641	\$ 301	\$ 301	\$ 1,299	\$ 301	\$ -	\$ -	\$ -	\$ -	\$ 4,345
Refuse	\$ 1,335	\$ 1,326	\$ 611	\$ 1,127	\$ 1,788	\$ 1,309	\$ 699	\$ 1,195	\$ -	\$ -	\$ -	\$ -	\$ 9,391
Office Supplies	\$ -	\$ -	\$ -	\$ 52	\$ 15	\$ 30	\$ 181	\$ 31	\$ -	\$ -	\$ -	\$ -	\$ 309
Uniforms	\$ 444	\$ 438	\$ 443	\$ 496	\$ 410	\$ 1,309	\$ 515	\$ 418	\$ -	\$ -	\$ -	\$ -	\$ 4,473
Fire Alarm System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rain Bird Pump System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Park Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 195	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 195
Bay Hill Flow Way Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Grounds Maintenance	\$ 34,669	\$ 104,678	\$ 44,530	\$ 39,774	\$ 34,609	\$ 37,135	\$ 35,089	\$ 33,347	\$ -	\$ -	\$ -	\$ -	\$ 363,831
Total Ops. & Maintenance	\$ 74,381	\$ 146,154	\$ 88,803	\$ 80,616	\$ 79,636	\$ 236,405	\$ 75,569	\$ 79,575	\$ -	\$ -	\$ -	\$ -	\$ 861,138
Total Expenditures	\$ 90,792	\$ 163,521	\$ 105,427	\$ 95,686	\$ 97,120	\$ 251,976	\$ 90,724	\$ 95,277	\$ -	\$ -	\$ -	\$ -	\$ 990,523
Excess (Def.) of Rev. over Exp.	\$ (85,300)	\$ (138,869)	\$ 1,137,928	\$ (50,752)	\$ (69,612)	\$ (229,077)	\$ (54,676)	\$ (82,202)	\$ -	\$ -	\$ -	\$ -	\$ 427,441
Other Financing Sources/Uses:													
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Fin. Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (85,300)	\$ (138,869)	\$ 1,137,928	\$ (50,752)	\$ (69,612)	\$ (229,077)	\$ (54,676)	\$ (82,202)	\$ -	\$ -	\$ -	\$ -	\$ 427,441

Viera East CDD
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts
Fiscal Year 2026

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	2020 Debt			Total
							O&M Portion	Recreation	Service	
11/14/25	2026-01	\$37,888.58	(\$1,805.15)	(\$721.67)	\$0.00	\$35,361.76	\$18,661.11	\$7,828.47	\$8,872.18	\$35,361.76
12/02/25	2026-02	\$749,719.14	(\$29,950.12)	(\$14,395.38)	\$0.00	\$705,373.64	\$372,239.80	\$156,157.23	\$176,976.61	\$705,373.64
12/12/25	2026-03	\$1,570,585.87	(\$62,797.56)	(\$30,155.77)	\$0.00	\$1,477,632.54	\$779,776.29	\$327,121.67	\$370,734.58	\$1,477,632.54
12/19/25	2026-04	\$170,566.93	(\$6,281.10)	(\$3,285.71)	\$0.00	\$161,000.12	\$84,962.99	\$35,642.57	\$40,394.56	\$161,000.12
01/09/26	2026-05	\$70,817.04	(\$2,121.03)	(\$1,373.93)	\$0.00	\$67,322.08	\$35,527.21	\$14,903.92	\$16,890.95	\$67,322.08
01/30/26	2026-06	\$3,945.08	\$0.00	\$0.00	\$0.00	\$3,945.08	\$2,081.90	\$873.37	\$989.81	\$3,945.08
02/12/26	2026-07	\$38,704.23	(\$764.66)	(\$1,100.99)	\$261.28	\$37,099.86	\$19,578.34	\$8,213.25	\$9,308.27	\$37,099.86
03/06/26	2026-08	\$28,594.86	(\$314.79)	(\$565.60)	\$0.00	\$27,714.47	\$14,625.48	\$6,135.49	\$6,953.50	\$27,714.47
04/10/26	2026-09	\$53,516.96	(\$33.82)	(\$1,069.94)	\$265.52	\$52,678.72	\$27,799.61	\$11,662.14	\$13,216.97	\$52,678.72
05/12/26	2026-10	\$9,480.69	\$0.00	(\$195.14)	\$276.42	\$9,561.97	\$5,046.04	\$2,116.85	\$2,399.08	\$9,561.97
						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL		\$ 2,733,819.38	\$(104,068.23)	\$(52,864.13)	\$ 803.22	\$ 2,577,690.24	\$ 1,360,298.77	\$ 570,654.96	\$ 646,736.51	\$ 2,577,690.24

99%	Net Percent Collected
\$35,386.93	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 May 31, 2026

	Adopted Budget	Current Month			Year- to - Date		
		Actual	Actual	Variance	Actual	Actual	Variance
		5/31/25	5/31/26		Thru 05/31/25	Thru 05/31/26	
<i>Number of Rounds</i>							
Paid Rounds	35,250	4,951	5,128	177	36,934	35,180	(1,754)
Passholder Rounds	10,000	257	214	(43)	2,321	1,774	(547)
Comp Rounds	3,000	121	106	(15)	1,007	712	(295)
<i>Revenue per Round</i>							
Paid Rounds	\$ 50	\$40	\$44	4	\$44	\$49	5
<u>Revenues</u>							
<u>Golf Course Revenue</u>							
Greens Fees	\$ 2,250,000	\$ 198,307	\$ 223,595	\$ 25,288	\$ 1,612,422	\$ 1,718,729	\$ 106,307
Gift Cards - Sales & (Usage)	\$ -	\$ 1,402	\$ 163	\$ (1,239)	\$ 4,178	\$ 4,592	\$ 414
Season Advance/Trail Fees	\$ 100,000	\$ 7,462	\$ 7,236	\$ (226)	\$ 59,732	\$ 63,139	\$ 3,407
Loyalty Program	\$ 25,000	\$ 1,526	\$ 1,635	\$ 109	\$ 18,540	\$ 16,459	\$ (2,081)
Driving Range	\$ 87,418	\$ 9,774	\$ 10,085	\$ 310	\$ 70,121	\$ 80,566	\$ 10,445
Golf Lessons	\$ 15,000	\$ 2,048	\$ 5,350	\$ 3,302	\$ 13,624	\$ 25,040	\$ 11,416
Miscellaneous Income - Golf Course	\$ 15,000	\$ (1,889)	\$ 641	\$ 2,530	\$ (170)	\$ 10,759	\$ 10,929
Assessments - Recreation Operating	\$ 18,239	\$ 1,520	\$ 1,520	\$ -	\$ 12,159	\$ 12,159	\$ -
Subtotal Golf Course Revenue	\$ 2,510,657	\$ 220,151	\$ 250,226	\$ 30,074	\$ 1,790,606	\$ 1,931,443	\$ 140,838
<u>Pro Shop Revenue</u>							
Merchandise Sales	\$ 125,664	\$ 12,175	\$ 18,311	\$ 6,136	\$ 91,602	\$ 123,753	\$ 32,151
Subtotal Pro Shop Revenue	\$ 125,664	\$ 12,175	\$ 18,311	\$ 6,136	\$ 91,602	\$ 123,753	\$ 32,151

Viera East
Community Development District
Golf Course, Pro Shop & Restaurant
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2026

	Adopted Budget	Current Month			Year- to - Date		
		Actual 5/31/25	Actual 5/31/26	Variance	Actual Thru 05/31/25	Actual Thru 05/31/26	Variance
<u>Restaurant Revenue</u>							
Food & Snack Sales	\$ 466,211	\$ 36,711	\$ 43,873	\$ 7,162	\$ 301,256	\$ 298,736	\$ (2,521)
Beverage Sales	\$ 37,516	\$ 2,950	\$ 6,483	\$ 3,533	\$ 23,984	\$ 43,530	\$ 19,546
Beer Sales	\$ 236,465	\$ 22,670	\$ 20,369	\$ (2,301)	\$ 158,845	\$ 152,784	\$ (6,060)
Wine Sales	\$ 20,463	\$ 1,539	\$ 3,361	\$ 1,822	\$ 12,879	\$ 21,115	\$ 8,236
Liquor Sales	\$ 202,884	\$ 18,586	\$ 18,900	\$ 314	\$ 139,912	\$ 131,825	\$ (8,086)
Miscellaneous Income - Restaurant	\$ -	\$ 1,344	\$ (805)	\$ (2,149)	\$ 2,068	\$ 4,048	\$ 1,979
Subtotal Restaurant Revenue	\$ 963,539	\$ 83,800	\$ 92,181	\$ 8,381	\$ 638,945	\$ 652,038	\$ 13,093
Total Revenues	\$3,599,861	\$ 316,126	\$ 360,718	\$ 44,592	\$ 2,521,152	\$ 2,707,234	\$ 186,082

Expenditures

General Expenditures

Other Contractual Services	\$ 20,000	\$ 2,698	\$ 156	\$ 2,541	\$ 11,215	\$ 7,329	\$ 3,885
Telephone	\$ 20,392	\$ 908	\$ 953	\$ (44)	\$ 8,065	\$ 7,137	\$ 928
Utilities	\$ 5,348	\$ 2,525	\$ 1,460	\$ 1,065	\$ 20,010	\$ 11,171	\$ 8,838
Repairs & Maintenance	\$ 15,000	\$ 1,872	\$ 310	\$ 1,562	\$ 15,746	\$ 6,749	\$ 8,996
Bank Charges	\$ 75,000	\$ 7,479	\$ 7,485	\$ (6)	\$ 50,666	\$ 57,739	\$ (7,073)
Office Supplies	\$ 4,500	\$ 210	\$ 77	\$ 133	\$ 3,259	\$ 3,052	\$ 207
Operating Supplies	\$ 12,000	\$ 2,026	\$ 1,853	\$ 173	\$ 9,411	\$ 15,148	\$ (5,737)
Dues, Licenses & Subscriptions	\$ 14,502	\$ 2,072	\$ 582	\$ 1,490	\$ 10,649	\$ 9,112	\$ 1,536
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 May 31, 2026

	Adopted Budget	Current Month			Year- to - Date		
		Actual	Actual	Variance	Actual	Actual	Variance
		5/31/25	5/31/26		Thru 05/31/25	Thru 05/31/26	
<i>General Expenditures Continued</i>							
Training, Education & Emp. Relations	\$ 5,000	\$ 40	\$ 312	\$ (272)	\$ 2,773	\$ 6,167	\$ (3,394)
Contractual Security	\$ 8,400	\$ 1,690	\$ 1,504	\$ 186	\$ 6,555	\$ 4,110	\$ 2,445
IT Services	\$ 8,400	\$ 549	\$ 1,088	\$ (540)	\$ 5,468	\$ 4,433	\$ 1,035
Subtotal General Expenditures	\$ 189,042	\$ 22,069	\$ 15,781	\$ 6,288	\$ 143,816	\$ 132,149	\$ 11,667
<i>Administrative Expenditures</i>							
Legal Fees	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Arbitrage	\$ 600	\$ 50	\$ 50	\$ -	\$ 850	\$ 400	\$ 450
Dissemination	\$ 1,103	\$ 88	\$ 92	\$ (4)	\$ 700	\$ 735	\$ (35)
Engineering	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trustee Fees	\$ 4,510	\$ 341	\$ 341	\$ -	\$ 2,726	\$ 2,726	\$ 0
Annual Audit	\$ 5,278	\$ 437	\$ 440	\$ (3)	\$ 3,493	\$ 3,519	\$ (26)
Golf Course Administrative Services	\$ 56,280	\$ 4,690	\$ 4,690	\$ -	\$ 37,520	\$ 37,520	\$ -
Insurance	\$ 166,132	\$ 13,252	\$ 11,532	\$ 1,721	\$ 105,172	\$ 92,254	\$ 12,918
Marketing	\$ -	\$ 1,100	\$ -	\$ 1,100	\$ -	\$ -	\$ -
Property Taxes	\$ 12,000	\$ 808	\$ 845	\$ (37)	\$ 6,212	\$ 6,757	\$ (545)
Subtotal Administrative Exp.	\$ 248,003	\$ 20,765	\$ 17,989	\$ 2,776	\$ 156,673	\$ 143,912	\$ 12,762
Total General & Administrative	\$ 437,044	\$ 42,834	\$ 33,769	\$ 9,064	\$ 300,489	\$ 276,061	\$ 24,428

Viera East
Community Development District
Golf Course, Pro Shop & Restaurant
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2026

	Adopted Budget	Current Month			Year- to - Date		
		Actual 5/31/25	Actual 5/31/26	Variance	Actual Thru 05/31/25	Actual Thru 05/31/26	Variance
<u>Operations & Maintenance</u>							
Golf Operations Expenditures							
Salaries	\$ 383,355	\$ 31,375	\$ 36,718	\$ (5,342)	\$ 236,357	\$ 264,880	\$ (28,523)
Administrative Fee	\$ 16,848	\$ 1,153	\$ 951	\$ 202	\$ 9,529	\$ 8,855	\$ 674
FICA Expense	\$ 29,327	\$ 2,400	\$ 2,809	\$ (409)	\$ 18,081	\$ 21,384	\$ (3,303)
Health Insurance	\$ 10,500	\$ 71	\$ 984	\$ (913)	\$ 2,648	\$ 6,133	\$ (3,485)
Workers Compensation	\$ 7,077	\$ 496	\$ 947	\$ (452)	\$ 3,920	\$ 5,520	\$ (1,600)
Unemployment	\$ 10,935	\$ 765	\$ 561	\$ 204	\$ 5,474	\$ 4,818	\$ 656
Retirement Contribution	\$ -	\$ -	\$ 19	\$ (19)	\$ -	\$ 43	\$ (43)
Golf Printing	\$ 4,500	\$ -	\$ -	\$ -	\$ 2,610	\$ 2,674	\$ (64)
Utilities	\$ 18,980	\$ 1,640	\$ 1,960	\$ (320)	\$ 12,523	\$ 14,143	\$ (1,620)
Repairs	\$ 3,400	\$ (1,653)	\$ 37	\$ (1,690)	\$ 377	\$ 1,233	\$ (856)
Pest Control	\$ 1,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ 10,000	\$ 223	\$ 590	\$ (367)	\$ 5,344	\$ 7,941	\$ (2,598)
Uniforms	\$ 1,750	\$ 316	\$ 193	\$ 123	\$ 1,359	\$ 1,334	\$ 25
Training, Educ. & Employee Relations	\$ 2,500	\$ -	\$ -	\$ -	\$ 1,308	\$ 272	\$ 1,036
Cart Lease	\$ 137,684	\$ 11,404	\$ 11,610	\$ (206)	\$ 91,880	\$ 98,771	\$ (6,891)
Cart Maintenance	\$ 5,000	\$ -	\$ 21	\$ (21)	\$ 1,315	\$ 2,641	\$ (1,327)
Driving Range	\$ 5,000	\$ -	\$ 1,213	\$ (1,213)	\$ 390	\$ 3,603	\$ (3,213)
Subtotal Golf Operations Expenditure	\$ 648,155	\$ 48,190	\$ 58,613	\$ (10,423)	\$ 393,116	\$ 444,246	\$ (51,130)
Golf Course Maintenance Expenditures							
Salaries	\$ 497,856	\$ 43,243	\$ 47,543	\$ (4,301)	\$ 321,390	\$ 384,557	\$ (63,167)
Administrative Fees	\$ 6,616	\$ 479	\$ 460	\$ 18	\$ 3,587	\$ 3,453	\$ 134
FICA Expense	\$ 38,086	\$ 3,308	\$ 3,637	\$ (329)	\$ 24,586	\$ 31,208	\$ (6,622)
Employee Insurance	\$ 67,672	\$ 5,426	\$ 6,567	\$ (1,141)	\$ 42,344	\$ 49,303	\$ (6,959)

Viera East
Community Development District
Golf Course, Pro Shop & Restaurant
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2026

	Adopted Budget	Current Month			Year- to - Date		
		Actual	Actual	Variance	Actual	Actual	Variance
		5/31/25	5/31/26		Thru 05/31/25	Thru 05/31/26	
Golf Course Maintenance Expenditures Continued							
Workers Compensation	\$ 10,462	\$ 677	\$ 1,219	\$ (542)	\$ 5,306	\$ 7,893	\$ (2,586)
Unemployment	\$ 6,418	\$ 77	\$ 1	\$ 76	\$ 3,551	\$ 3,183	\$ 368
Retirement Contribution	\$ -	\$ -	\$ 596	\$ (596)	\$ -	\$ 2,484	\$ (2,484)
Utilities/Water	\$ 32,080	\$ 3,068	\$ 2,527	\$ 541	\$ 20,304	\$ 17,934	\$ 2,371
Repairs	\$ 48,000	\$ 6,322	\$ 2,683	\$ 3,639	\$ 34,495	\$ 25,577	\$ 8,918
Restaurant Repairs	\$ 5,000	\$ 2,426	\$ 1,469	\$ 956	\$ 2,592	\$ 8,173	\$ (5,580)
Fuel & Oil	\$ 35,000	\$ 2,313	\$ 2,801	\$ (488)	\$ 20,011	\$ 19,923	\$ 88
Pest Control	\$ 4,600	\$ 406	\$ -	\$ 406	\$ 3,013	\$ 812	\$ 2,201
Irrigation/Drainage	\$ 20,000	\$ 593	\$ 610	\$ (18)	\$ 10,279	\$ 4,796	\$ 5,483
Sand and Topsoil	\$ 26,500	\$ 1,269	\$ -	\$ 1,269	\$ 10,453	\$ 20,567	\$ (10,114)
Flower/Mulch	\$ 7,000	\$ 798	\$ -	\$ 798	\$ 3,858	\$ -	\$ 3,858
Fertilizer	\$ 175,000	\$ 7,310	\$ 17,036	\$ (9,725)	\$ 72,999	\$ 123,094	\$ (50,095)
Seed/Sod	\$ 10,000	\$ -	\$ -	\$ -	\$ 272	\$ -	\$ 272
Trash Removal	\$ 3,462	\$ 226	\$ 1,231	\$ (1,005)	\$ 2,100	\$ 3,892	\$ (1,792)
Contingency	\$ 7,500	\$ 1,173	\$ -	\$ 1,173	\$ 328	\$ 6,273	\$ (5,945)
First Aid	\$ 800	\$ -	\$ -	\$ -	\$ 277	\$ 39	\$ 238
Operating Supplies	\$ 15,000	\$ 2,074	\$ 1,051	\$ 1,022	\$ 9,456	\$ 9,163	\$ 293
Training	\$ 2,500	\$ 163	\$ -	\$ 163	\$ 718	\$ 1,030	\$ (313)
Janitorial Supplies	\$ 1,200	\$ 25	\$ 112	\$ (86)	\$ 742	\$ 2,006	\$ (1,264)
Janitorial Services	\$ 13,956	\$ 1,120	\$ 840	\$ 280	\$ 8,563	\$ 9,719	\$ (1,156)
Soil & Water Testing	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 1,695	\$ (1,695)
Uniforms	\$ 11,550	\$ 1,240	\$ 1,225	\$ 15	\$ 7,773	\$ 8,485	\$ (713)
Equipment Rental	\$ 4,606	\$ 2,500	\$ 2,500	\$ -	\$ 5,187	\$ 6,500	\$ (1,313)
Equipment Lease	\$ 243,144	\$ 17,768	\$ 17,159	\$ 609	\$ 150,609	\$ 151,154	\$ (545)

Viera East
Community Development District
Golf Course, Pro Shop & Restaurant
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2026

	Adopted Budget	Current Month			Year- to - Date		
		Actual 5/31/25	Actual 5/31/26	Variance	Actual Thru 05/31/25	Actual Thru 05/31/26	Variance
Subtotal Grounds Maintenance Exp.	\$ 1,295,008	\$ 104,003	\$ 111,270	\$ (7,266)	\$ 764,791	\$ 902,912	\$ (138,121)
Total Operations & Maintenance	\$ 1,943,164	\$ 152,193	\$ 169,882	\$ (17,689)	\$ 1,157,907	\$ 1,347,159	\$ (189,252)
Total Golf Course Revenue	\$ 2,510,657	\$ 220,151	\$ 250,226	\$ 30,074	\$ 1,790,606	\$ 1,931,443	\$ 140,838
Merchandise Sales							
Cost of Goods Sold	\$ 87,965	\$ 10,341	\$ 13,271	\$ (2,931)	\$ 64,888	\$ 68,465	\$ (3,577)
Subtotal Merchandise Sales	\$ 87,965	\$ 10,341	\$ 13,271	\$ (2,931)	\$ 64,888	\$ 68,465	\$ (3,577)
Total Pro Shop Exp.	\$ 87,965	\$ 10,341	\$ 13,271	\$ (2,931)	\$ 64,888	\$ 68,465	\$ (3,577)
Pro Shop Revenue	\$ 125,664	\$ 12,175	\$ 18,311	\$ 6,136	\$ 91,602	\$ 123,753	\$ 32,151
<i>Restaurant Expenditures</i>							
Restaurant Expenditures							
Restaurant Manager Contract	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries	\$ 336,263	\$ 27,897	\$ 32,118	\$ (4,221)	\$ 236,136	\$ 264,089	\$ (27,954)
Administrative Fee	\$ 8,354	\$ 632	\$ 757	\$ (125)	\$ 5,401	\$ 5,021	\$ 380
FICA Expense	\$ 25,724	\$ 2,983	\$ 3,580	\$ (597)	\$ 25,568	\$ 28,844	\$ (3,276)
Health Insurance	\$ 14,700	\$ 940	\$ 2,751	\$ (1,811)	\$ 9,890	\$ 16,055	\$ (6,165)
Workers Compensation	\$ 7,300	\$ 392	\$ 816	\$ (424)	\$ 3,282	\$ 5,415	\$ (2,133)
Unemployment	\$ 6,882	\$ 331	\$ 460	\$ (129)	\$ 4,743	\$ 4,993	\$ (250)
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ 12,100	\$ 945	\$ 1,061	\$ (116)	\$ 6,484	\$ 9,929	\$ (3,445)

Viera East
Community Development District
Golf Course, Pro Shop & Restaurant
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2026

	Adopted Budget	Current Month			Year- to - Date		
		Actual 5/31/25	Actual 5/31/26	Variance	Actual Thru 05/31/25	Actual Thru 05/31/26	Variance
Restaurant Expenditures Continued							
Pest Control	\$ 1,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Merchant Fees	\$ 32,208	\$ 429	\$ 2,127	\$ (1,698)	\$ 18,277	\$ 16,509	\$ 1,769
Equipment Lease	\$ 1,750	\$ 143	\$ 154	\$ (11)	\$ 1,142	\$ 1,211	\$ (69)
Kitchen Equipment/Supplies	\$ -	\$ 909	\$ 1,570	\$ (661)	\$ 9,806	\$ 10,347	\$ (542)
Paper & Plastic Supplies	\$ 15,000	\$ 1,942	\$ 703	\$ 1,238	\$ 9,645	\$ 5,271	\$ 4,374
First Aid	\$ -	\$ 32	\$ -	\$ 32	\$ 32	\$ -	\$ 32
Operating Supplies	\$ 23,043	\$ 384	\$ 423	\$ (40)	\$ 909	\$ 6,255	\$ (5,346)
Delivery/Gas	\$ 6,780	\$ 347	\$ 606	\$ (259)	\$ 3,173	\$ 4,385	\$ (1,212)
Dues & License	\$ 11,500	\$ 1,508	\$ 58	\$ 1,449	\$ 8,377	\$ 7,216	\$ 1,161
Subtotal Restaurant Expenditures	\$ 502,803	\$ 39,812	\$ 47,186	\$ (7,374)	\$ 342,863	\$ 385,539	\$ (42,676)
Cost of Goods Sold							
Food & Snack Cost	\$ 265,740	\$ 26,985	\$ 19,885	\$ 7,100	\$ 170,799	\$ 141,181	\$ 29,618
Beverage Cost	\$ 33,764	\$ 4,780	\$ 4,034	\$ 746	\$ 25,058	\$ 25,995	\$ (937)
Beer Cost	\$ 87,492	\$ 6,779	\$ 5,107	\$ 1,672	\$ 56,308	\$ 55,326	\$ 981
Wine Cost	\$ 10,846	\$ 1,213	\$ (86)	\$ 1,299	\$ 6,894	\$ 5,922	\$ 972
Liquor Cost	\$ 62,894	\$ 6,212	\$ 931	\$ 5,281	\$ 42,900	\$ 35,584	\$ 7,316
Subtotal Cost of Goods Sold	\$ 460,736	\$ 45,969	\$ 29,870	\$ 16,098	\$ 301,957	\$ 264,008	\$ 37,950
Total Restaurant Expenditures	\$ 963,539	\$ 85,780	\$ 77,056	\$ 8,724	\$ 644,821	\$ 649,547	\$ (4,726)
Total Restaurant Revenue	\$ 963,539	\$ 83,800	\$ 92,181	\$ 8,381	\$ 638,945	\$ 652,038	\$ 13,093

Viera East
Community Development District
Golf Course, Pro Shop & Restaurant
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2026

	Adopted Budget	Current Month			Year- to - Date		
		Actual 5/31/25	Actual 5/31/26	Variance	Actual Thru 05/31/25	Actual Thru 05/31/26	Variance
Total Golf & H&E Revenue	\$ 3,599,861	\$ 316,126	\$ 360,718	\$ 44,592	\$ 2,521,152	\$ 2,707,234	\$ 186,082
Total Golf & H&E Expenditures	\$ 3,431,712	\$ 291,148	\$ 293,979	\$ (2,831)	\$ 2,168,105	\$ 2,341,231	\$ (173,126)
Excess (Deficiency) of Rev. over Exp.	\$ 168,149	\$ 24,978	\$ 66,739	\$ 41,761	\$ 353,047	\$ 366,003	\$ 12,956
<i>Other Financing Sources/(Uses):</i>							
Assessments - Recreation Debt Service	\$ 560,250	\$ 46,688	\$ 218,188	\$ 171,500	\$ 373,500	\$ 545,000	\$ 171,500
Interest Income	\$ 10,000	\$ 3,368	\$ 8,908	\$ 5,540	\$ 14,623	\$ 26,829	\$ 12,206
Transfer In/(Out) - Capital Reserve	\$ (166,149)	\$ -	\$ -	\$ -	\$ (84,410)	\$ -	\$ 84,410
Transfer In/(Out) - Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (200,021)	\$ (200,021)
Interest Expense	\$ (27,250)	\$ (4,438)	\$ (11,354)	\$ (6,917)	\$ (35,500)	\$ (27,250)	\$ 8,250
Principal Expense	\$ (545,000)	\$ (43,333)	\$ 317,917	\$ 361,250	\$ (346,667)	\$ 0	\$ 346,667
Total Other Financing Sources/(Uses)	\$ (168,149)	\$ 2,285	\$ 533,658	\$ 531,374	\$ (78,453)	\$ 344,558	\$ 423,011
Net Change in Fund Balance	\$ (0)	\$ 27,263	\$ 600,397		\$ 274,594	\$ 710,561	
Fund Balance - Beginning	\$ -				\$ 639,514	\$ 1,935,497	
Fund Balance - Ending	\$ (0)				\$ 914,108	\$ 2,646,058	

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	3,803	4,463	3,836	4,374	4,540	4,049	4,987	5,128	-	-	-	-	35,180
Passholder Rounds	266	231	234	212	202	190	225	214	-	-	-	-	1,774
Comp Rounds	88	72	92	83	78	81	112	106	-	-	-	-	712
<i>Revenue per Round</i>													
Paid Rounds	\$37	\$44	\$55	\$50	\$51	\$70	\$42	\$0	\$0	\$0	\$0	\$0	\$49
Revenues:													
<i>Golf Course Revenue</i>													
Greens Fees	\$ 141,692	\$ 198,514	\$ 211,570	\$ 220,628	\$ 230,215	\$ 282,643	\$ 209,872	\$ 223,595	\$ -	\$ -	\$ -	\$ -	\$ 1,718,729
Gift Cards - Sales & (Usage)	\$ 804	\$ (1,532)	\$ 6,926	\$ (898)	\$ 866	\$ (877)	\$ (860)	\$ 163	\$ -	\$ -	\$ -	\$ -	\$ 4,592
Season Advance/Trail Fees	\$ 8,686	\$ 8,801	\$ 8,359	\$ 6,473	\$ 8,070	\$ 7,913	\$ 7,600	\$ 7,236	\$ -	\$ -	\$ -	\$ -	\$ 63,139
Loyalty Program	\$ 2,725	\$ 1,962	\$ 2,289	\$ 1,962	\$ 1,199	\$ 2,834	\$ 1,853	\$ 1,635	\$ -	\$ -	\$ -	\$ -	\$ 16,459
Driving Range	\$ 7,850	\$ 10,678	\$ 9,338	\$ 10,031	\$ 10,229	\$ 12,749	\$ 9,606	\$ 10,085	\$ -	\$ -	\$ -	\$ -	\$ 80,566
Golf Lessons	\$ 3,260	\$ 800	\$ 1,180	\$ 1,480	\$ 2,330	\$ 3,040	\$ 7,600	\$ 5,350	\$ -	\$ -	\$ -	\$ -	\$ 25,040
Misc. Income Golf Course	\$ 595	\$ 7,428	\$ 168	\$ (646)	\$ 886	\$ 614	\$ 1,075	\$ 641	\$ -	\$ -	\$ -	\$ -	\$ 10,759
Assessments - Recreation Op.	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ -	\$ -	\$ -	\$ -	\$ 12,159
Subtotal Golf Course Revenue	\$ 167,131	\$ 228,170	\$ 241,349	\$ 240,549	\$ 255,316	\$ 310,436	\$ 238,266	\$ 250,226	\$ -	\$ -	\$ -	\$ -	\$ 1,931,443
<i>Pro Shop Revenue</i>													
Merchandise Sales	\$ 11,613	\$ 15,990	\$ 14,215	\$ 11,833	\$ 13,852	\$ 21,428	\$ 16,510	\$ 18,311	\$ -	\$ -	\$ -	\$ -	\$ 123,753
Subtotal Pro Shop Revenue	\$ 11,613	\$ 15,990	\$ 14,215	\$ 11,833	\$ 13,852	\$ 21,428	\$ 16,510	\$ 18,311	\$ -	\$ -	\$ -	\$ -	\$ 123,753
<i>Restaurant Revenue</i>													
Food & Snack Sales	\$ 32,062	\$ 37,185	\$ 32,102	\$ 40,832	\$ 34,210	\$ 40,098	\$ 38,373	\$ 43,873	\$ -	\$ -	\$ -	\$ -	\$ 298,736
Beverage Sales	\$ 4,422	\$ 5,367	\$ 5,435	\$ 5,174	\$ 5,379	\$ 5,966	\$ 5,305	\$ 6,483	\$ -	\$ -	\$ -	\$ -	\$ 43,530
Beer Sales	\$ 16,300	\$ 21,377	\$ 16,229	\$ 19,036	\$ 19,140	\$ 21,693	\$ 18,641	\$ 20,369	\$ -	\$ -	\$ -	\$ -	\$ 152,784
Wine Sales	\$ 2,129	\$ 1,751	\$ 1,962	\$ 2,822	\$ 3,144	\$ 3,173	\$ 2,773	\$ 3,361	\$ -	\$ -	\$ -	\$ -	\$ 21,115
Liquor Sales	\$ 14,159	\$ 18,925	\$ 15,717	\$ 16,069	\$ 15,277	\$ 17,511	\$ 15,266	\$ 18,900	\$ -	\$ -	\$ -	\$ -	\$ 131,825
Misc. Income - Restaurant	\$ 1,564	\$ 1,692	\$ 2,299	\$ (180)	\$ (235)	\$ (209)	\$ (77)	\$ (805)	\$ -	\$ -	\$ -	\$ -	\$ 4,048
Subtotal Restaurant Revenue	\$ 70,635	\$ 86,296	\$ 73,744	\$ 83,753	\$ 76,915	\$ 88,232	\$ 80,282	\$ 92,181	\$ -	\$ -	\$ -	\$ -	\$ 652,038
Total Revenues	\$ 249,378	\$ 330,457	\$ 329,308	\$ 336,135	\$ 346,084	\$ 420,096	\$ 335,058	\$ 360,718	\$ -	\$ -	\$ -	\$ -	\$ 2,707,234

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	\$ 1,155	\$ 1,243	\$ 156	\$ 1,155	\$ 1,155	\$ 1,155	\$ 1,155	\$ 156	\$ -	\$ -	\$ -	\$ -	\$ 7,329
Telephone	\$ 635	\$ 891	\$ 891	\$ 940	\$ 943	\$ 942	\$ 942	\$ 953	\$ -	\$ -	\$ -	\$ -	\$ 7,137
Utilities	\$ 548	\$ 1,706	\$ 1,715	\$ 1,437	\$ 1,113	\$ 1,550	\$ 1,643	\$ 1,460	\$ -	\$ -	\$ -	\$ -	\$ 11,171
Repairs & Maintenance	\$ 520	\$ 820	\$ 2,802	\$ 465	\$ 1,212	\$ 310	\$ 310	\$ 310	\$ -	\$ -	\$ -	\$ -	\$ 6,749
Bank Charges	\$ 5,168	\$ 6,754	\$ 7,281	\$ 6,400	\$ 7,266	\$ 9,914	\$ 7,470	\$ 7,485	\$ -	\$ -	\$ -	\$ -	\$ 57,739
Office Supplies	\$ 250	\$ 648	\$ 151	\$ 120	\$ 464	\$ 1,053	\$ 288	\$ 77	\$ -	\$ -	\$ -	\$ -	\$ 3,052
Operating Supplies	\$ 631	\$ 2,890	\$ 2,799	\$ 1,145	\$ 2,085	\$ 2,266	\$ 1,479	\$ 1,853	\$ -	\$ -	\$ -	\$ -	\$ 15,148
Dues, Licenses & Subscriptions	\$ 979	\$ 879	\$ 1,033	\$ 582	\$ 3,812	\$ 582	\$ 661	\$ 582	\$ -	\$ -	\$ -	\$ -	\$ 9,112
Drug Testing - All Departments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training, Education & Emp. Rel.	\$ 115	\$ 316	\$ 577	\$ 2,690	\$ 1,224	\$ 199	\$ 735	\$ 312	\$ -	\$ -	\$ -	\$ -	\$ 6,167
Contractual Security	\$ 147	\$ 755	\$ 294	\$ 147	\$ 970	\$ 147	\$ 147	\$ 1,504	\$ -	\$ -	\$ -	\$ -	\$ 4,110
IT Services	\$ 454	\$ 461	\$ 461	\$ 455	\$ 605	\$ 455	\$ 455	\$ 1,088	\$ -	\$ -	\$ -	\$ -	\$ 4,433
Subtotal General Expenditure	\$ 10,602	\$ 17,363	\$ 18,161	\$ 15,535	\$ 20,849	\$ 18,573	\$ 15,285	\$ 15,781	\$ -	\$ -	\$ -	\$ -	\$ 132,149
<u>Administrative Expenditures:</u>													
Legal Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Arbitrage	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ 400
Dissemination	\$ 92	\$ 92	\$ 92	\$ 92	\$ 92	\$ 92	\$ 92	\$ 92	\$ -	\$ -	\$ -	\$ -	\$ 735
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trustee Fees	\$ 341	\$ 341	\$ 341	\$ 341	\$ 341	\$ 341	\$ 341	\$ 341	\$ -	\$ -	\$ -	\$ -	\$ 2,726
Annual Audit	\$ 440	\$ 440	\$ 440	\$ 440	\$ 440	\$ 440	\$ 440	\$ 440	\$ -	\$ -	\$ -	\$ -	\$ 3,519
Golf Course Admin. Services	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ -	\$ -	\$ -	\$ -	\$ 37,520
Insurance	\$ 11,532	\$ 11,532	\$ 11,532	\$ 11,532	\$ 11,532	\$ 11,532	\$ 11,532	\$ 11,532	\$ -	\$ -	\$ -	\$ -	\$ 92,254
Marketing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	\$ 1,083	\$ 607	\$ 845	\$ 845	\$ 845	\$ 845	\$ 845	\$ 845	\$ -	\$ -	\$ -	\$ -	\$ 6,757
Subtotal Administrative Exp.	\$ 18,227	\$ 17,751	\$ 17,989	\$ 17,989	\$ 17,989	\$ 17,989	\$ 17,989	\$ 17,989	\$ -	\$ -	\$ -	\$ -	\$ 143,912
Total General & Admin.	\$ 28,829	\$ 35,114	\$ 36,150	\$ 33,524	\$ 38,838	\$ 36,562	\$ 33,274	\$ 33,769	\$ -	\$ -	\$ -	\$ -	\$ 276,061

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	\$ 29,142	\$ 32,695	\$ 33,012	\$ 33,173	\$ 37,611	\$ 28,731	\$ 33,798	\$ 36,718	\$ -	\$ -	\$ -	\$ -	\$ 264,880
Administrative Fee	\$ 1,139	\$ 1,100	\$ 1,379	\$ 1,208	\$ 1,413	\$ 1,049	\$ 616	\$ 951	\$ -	\$ -	\$ -	\$ -	\$ 8,855
FICA Expense	\$ 3,030	\$ 2,821	\$ 2,525	\$ 2,538	\$ 2,877	\$ 2,198	\$ 2,586	\$ 2,809	\$ -	\$ -	\$ -	\$ -	\$ 21,384
Health Insurance	\$ 67	\$ 67	\$ 958	\$ 1,105	\$ 984	\$ 984	\$ 984	\$ 984	\$ -	\$ -	\$ -	\$ -	\$ 6,133
Workers Compensation	\$ 626	\$ 583	\$ 522	\$ 524	\$ 705	\$ 741	\$ 872	\$ 947	\$ -	\$ -	\$ -	\$ -	\$ 5,520
Unemployment	\$ 425	\$ 338	\$ 605	\$ 900	\$ 805	\$ 586	\$ 598	\$ 561	\$ -	\$ -	\$ -	\$ -	\$ 4,818
Retirement Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6	\$ 18	\$ 19	\$ -	\$ -	\$ -	\$ -	\$ 43
Golf Printing	\$ 1,176	\$ -	\$ 210	\$ 24	\$ 20	\$ 1,244	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,674
Utilities	\$ 2,209	\$ 204	\$ 1,668	\$ 1,916	\$ 2,118	\$ 2,014	\$ 2,053	\$ 1,960	\$ -	\$ -	\$ -	\$ -	\$ 14,143
Repairs	\$ -	\$ 37	\$ 119	\$ 139	\$ 268	\$ 580	\$ 54	\$ 37	\$ -	\$ -	\$ -	\$ -	\$ 1,233
Pest Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ 3,798	\$ 810	\$ 204	\$ 680	\$ 538	\$ 528	\$ 794	\$ 590	\$ -	\$ -	\$ -	\$ -	\$ 7,941
Uniforms	\$ 831	\$ (100)	\$ 220	\$ -	\$ -	\$ 190	\$ -	\$ 193	\$ -	\$ -	\$ -	\$ -	\$ 1,334
Training, Education & Emp. Rel.	\$ 227	\$ -	\$ -	\$ -	\$ 45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 272
Cart Lease	\$ 11,404	\$ 18,357	\$ 11,404	\$ 11,457	\$ 11,404	\$ 11,731	\$ 11,404	\$ 11,610	\$ -	\$ -	\$ -	\$ -	\$ 98,771
Cart Maintenance	\$ 884	\$ 305	\$ -	\$ -	\$ 608	\$ -	\$ 824	\$ 21	\$ -	\$ -	\$ -	\$ -	\$ 2,641
Driving Range	\$ 1,206	\$ 415	\$ -	\$ 769	\$ -	\$ -	\$ -	\$ 1,213	\$ -	\$ -	\$ -	\$ -	\$ 3,603
Subtotal Operating Exp.	\$ 56,165	\$ 57,634	\$ 52,826	\$ 54,431	\$ 59,396	\$ 50,581	\$ 54,600	\$ 58,613	\$ -	\$ -	\$ -	\$ -	\$ 444,246
Golf Course Maintenance Exp.													
Salaries	\$ 46,272	\$ 48,272	\$ 49,800	\$ 52,399	\$ 54,428	\$ 39,240	\$ 46,604	\$ 47,543	\$ -	\$ -	\$ -	\$ -	\$ 384,557
Administrative Fees	\$ 478	\$ 459	\$ 490	\$ 319	\$ 633	\$ 310	\$ 303	\$ 460	\$ -	\$ -	\$ -	\$ -	\$ 3,453
FICA Expense	\$ 4,831	\$ 4,209	\$ 3,810	\$ 4,009	\$ 4,164	\$ 2,984	\$ 3,565	\$ 3,637	\$ -	\$ -	\$ -	\$ -	\$ 31,208
Employee Insurance	\$ 4,616	\$ 4,622	\$ 5,931	\$ 7,892	\$ 6,541	\$ 6,567	\$ 6,567	\$ 6,567	\$ -	\$ -	\$ -	\$ -	\$ 49,303
Workers Compensation	\$ 996	\$ 860	\$ 783	\$ 817	\$ 1,013	\$ 1,010	\$ 1,195	\$ 1,219	\$ -	\$ -	\$ -	\$ -	\$ 7,893
Unemployment	\$ 149	\$ 78	\$ 735	\$ 1,467	\$ 674	\$ 68	\$ 11	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 3,183
Retirement Contribution	\$ -	\$ -	\$ 165	\$ 458	\$ 488	\$ 328	\$ 449	\$ 596	\$ -	\$ -	\$ -	\$ -	\$ 2,484
Utilities/Water	\$ 803	\$ 3,795	\$ 1,991	\$ 2,141	\$ 2,419	\$ 2,142	\$ 2,116	\$ 2,527	\$ -	\$ -	\$ -	\$ -	\$ 17,934
Repairs	\$ 4,770	\$ 1,969	\$ 2,584	\$ 2,789	\$ 4,158	\$ 3,769	\$ 2,856	\$ 2,683	\$ -	\$ -	\$ -	\$ -	\$ 25,577
Restaurant Repairs	\$ 104	\$ 29	\$ 420	\$ -	\$ 1,048	\$ 3,633	\$ 1,469	\$ 1,469	\$ -	\$ -	\$ -	\$ -	\$ 8,173
Fuel & Oil	\$ 2,819	\$ 2,222	\$ 1,764	\$ 2,680	\$ 1,826	\$ 3,113	\$ 2,697	\$ 2,801	\$ -	\$ -	\$ -	\$ -	\$ 19,923
Pest Control	\$ 406	\$ 406	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 812
Irrigation/Drainage	\$ -	\$ 129	\$ 3,300	\$ 359	\$ 133	\$ -	\$ 265	\$ 610	\$ -	\$ -	\$ -	\$ -	\$ 4,796
Sand and Topsoil	\$ 995	\$ 1,158	\$ 3,277	\$ 2,950	\$ 5,708	\$ 4,134	\$ 2,344	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,567

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fertilizer	\$ 8,080	\$ 7,703	\$ 14,502	\$ 19,698	\$ 20,309	\$ 16,978	\$ 18,788	\$ 17,036	\$ -	\$ -	\$ -	\$ -	\$ 123,094
Seed/Sod	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trash Removal	\$ 233	\$ 233	\$ 1,258	\$ 471	\$ -	\$ 233	\$ 233	\$ 1,231	\$ -	\$ -	\$ -	\$ -	\$ 3,892
Contingency	\$ 3,922	\$ -	\$ 1,960	\$ -	\$ -	\$ -	\$ 391	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,273
First Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39
Operating Supplies	\$ 449	\$ 1,740	\$ 2,554	\$ 1,899	\$ 356	\$ 735	\$ 379	\$ 1,051	\$ -	\$ -	\$ -	\$ -	\$ 9,163
Training	\$ 232	\$ -	\$ -	\$ -	\$ 64	\$ 734	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,030
Janitorial Supplies	\$ -	\$ -	\$ -	\$ -	\$ 1,798	\$ -	\$ 97	\$ 112	\$ -	\$ -	\$ -	\$ -	\$ 2,006
Janitorial Services	\$ 1,120	\$ 1,120	\$ 1,400	\$ 1,120	\$ 1,120	\$ 1,680	\$ 1,319	\$ 840	\$ -	\$ -	\$ -	\$ -	\$ 9,719
Soil & Water Testing	\$ -	\$ -	\$ -	\$ 1,695	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,695
Uniforms	\$ 1,111	\$ 727	\$ 1,102	\$ 809	\$ 1,031	\$ 1,186	\$ 1,295	\$ 1,225	\$ -	\$ -	\$ -	\$ -	\$ 8,485
Equipment Rental	\$ -	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ 6,500
Equipment Lease	\$ 18,419	\$ 25,075	\$ 17,784	\$ 17,782	\$ 19,324	\$ 17,783	\$ 17,828	\$ 17,159	\$ -	\$ -	\$ -	\$ -	\$ 151,154
Subtotal Golf Main. Exp.	\$ 100,804	\$ 104,806	\$ 115,608	\$ 125,755	\$ 127,234	\$ 106,625	\$ 110,810	\$ 111,270	\$ -	\$ -	\$ -	\$ -	\$ 902,912
Total Operations & Mainten.	\$ 156,969	\$ 162,439	\$ 168,435	\$ 180,187	\$ 186,631	\$ 157,206	\$ 165,410	\$ 169,882	\$ -	\$ -	\$ -	\$ -	\$ 1,347,159
Merchandise Expenditures													
Cost of Goods Sold	\$ (3,217)	\$ 9,209	\$ 11,511	\$ 9,091	\$ 5,178	\$ 10,783	\$ 12,639	\$ 13,271	\$ -	\$ -	\$ -	\$ -	\$ 68,465
Subtotal Merchandise Exp.	\$ (3,217)	\$ 9,209	\$ 11,511	\$ 9,091	\$ 5,178	\$ 10,783	\$ 12,639	\$ 13,271	\$ -	\$ -	\$ -	\$ -	\$ 68,465
Total Pro Shop Exp.	\$ (3,217)	\$ 9,209	\$ 11,511	\$ 9,091	\$ 5,178	\$ 10,783	\$ 12,639	\$ 13,271	\$ -	\$ -	\$ -	\$ -	\$ 68,465
<u>Restaurant Expenditures</u>													
Restaurant Expenditures													
Restaurant Manager Contract	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries	\$ 32,626	\$ 32,424	\$ 33,852	\$ 33,716	\$ 37,689	\$ 28,939	\$ 32,725	\$ 32,118	\$ -	\$ -	\$ -	\$ -	\$ 264,089
Administrative Fee	\$ 696	\$ 970	\$ 333	\$ 660	\$ 603	\$ 567	\$ 434	\$ 757	\$ -	\$ -	\$ -	\$ -	\$ 5,021
FICA Expense	\$ 4,158	\$ 3,794	\$ 3,156	\$ 3,609	\$ 3,992	\$ 3,097	\$ 3,458	\$ 3,580	\$ -	\$ -	\$ -	\$ -	\$ 28,844
Health Insurance	\$ 988	\$ 988	\$ 2,672	\$ 2,106	\$ 1,831	\$ 1,840	\$ 2,879	\$ 2,751	\$ -	\$ -	\$ -	\$ -	\$ 16,055
Workers Compensation	\$ 681	\$ 589	\$ 504	\$ 526	\$ 713	\$ 746	\$ 841	\$ 816	\$ -	\$ -	\$ -	\$ -	\$ 5,415
Unemployment	\$ 209	\$ 217	\$ 753	\$ 1,265	\$ 1,051	\$ 533	\$ 504	\$ 460	\$ -	\$ -	\$ -	\$ -	\$ 4,993
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Restaurant Expenditures Continued													
Utilities	\$ 825	\$ 2,448	\$ 879	\$ 1,032	\$ 1,294	\$ 1,148	\$ 1,241	\$ 1,061	\$ -	\$ -	\$ -	\$ -	\$ 9,929
Pest Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Merchant Fees	\$ 1,770	\$ 2,087	\$ 2,629	\$ 1,599	\$ 1,805	\$ 2,155	\$ 2,336	\$ 2,127	\$ -	\$ -	\$ -	\$ -	\$ 16,509
Equipment Lease	\$ 143	\$ 143	\$ 154	\$ 154	\$ 154	\$ 154	\$ 154	\$ 154	\$ -	\$ -	\$ -	\$ -	\$ 1,211
Kitchen Equipment/Supplies	\$ 701	\$ 1,617	\$ 667	\$ 1,070	\$ 1,713	\$ 1,198	\$ 1,812	\$ 1,570	\$ -	\$ -	\$ -	\$ -	\$ 10,347
Paper & Plastic Supplies	\$ 402	\$ 792	\$ 719	\$ 1,173	\$ 401	\$ 483	\$ 598	\$ 703	\$ -	\$ -	\$ -	\$ -	\$ 5,271
First Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Supplies	\$ 1,077	\$ 353	\$ 66	\$ 860	\$ 802	\$ 988	\$ 1,684	\$ 423	\$ -	\$ -	\$ -	\$ -	\$ 6,255
Delivery/Gas	\$ 435	\$ 506	\$ 454	\$ 507	\$ 522	\$ 682	\$ 673	\$ 606	\$ -	\$ -	\$ -	\$ -	\$ 4,385
Dues & License	\$ 2,054	\$ 808	\$ 478	\$ 1,680	\$ 1,924	\$ 155	\$ 58	\$ 58	\$ -	\$ -	\$ -	\$ -	\$ 7,216
Subtotal Restaurant Exp.	\$ 46,765	\$ 47,736	\$ 47,317	\$ 49,958	\$ 54,494	\$ 42,686	\$ 49,397	\$ 47,186	\$ -	\$ -	\$ -	\$ -	\$ 385,539
Cost of Goods Sold													
Food & Snack Cost	\$ 15,097	\$ 24,202	\$ 15,383	\$ 14,030	\$ 15,625	\$ 17,428	\$ 19,531	\$ 19,885	\$ -	\$ -	\$ -	\$ -	\$ 141,181
Beverage Cost	\$ 3,886	\$ 821	\$ 6,614	\$ 4,514	\$ 854	\$ 2,617	\$ 2,653	\$ 4,034	\$ -	\$ -	\$ -	\$ -	\$ 25,995
Beer Cost	\$ 5,583	\$ 6,457	\$ 6,635	\$ 6,870	\$ 6,742	\$ 8,545	\$ 9,388	\$ 5,107	\$ -	\$ -	\$ -	\$ -	\$ 55,326
Wine Cost	\$ (590)	\$ 386	\$ 412	\$ 2,057	\$ 950	\$ 1,589	\$ 1,203	\$ (86)	\$ -	\$ -	\$ -	\$ -	\$ 5,922
Liquor Cost	\$ 3,374	\$ 3,085	\$ 6,029	\$ 3,442	\$ 7,015	\$ 4,305	\$ 7,403	\$ 931	\$ -	\$ -	\$ -	\$ -	\$ 35,584
Subtotal Cost of Goods Sold	\$ 27,350	\$ 34,952	\$ 35,073	\$ 30,913	\$ 31,186	\$ 34,485	\$ 40,179	\$ 29,870	\$ -	\$ -	\$ -	\$ -	\$ 264,008
Total Restaurant Exp.	\$ 74,115	\$ 82,688	\$ 82,390	\$ 80,871	\$ 85,680	\$ 77,171	\$ 89,575	\$ 77,056	\$ -	\$ -	\$ -	\$ -	\$ 649,547
Total Expenditures	\$ 256,696	\$ 289,450	\$ 298,486	\$ 303,672	\$ 316,326	\$ 281,722	\$ 300,897	\$ 293,979	\$ -	\$ -	\$ -	\$ -	\$ 2,341,231
Excess (Def.) of Rev. over Exp.	\$ (7,318)	\$ 41,007	\$ 30,822	\$ 32,463	\$ 29,757	\$ 138,374	\$ 34,161	\$ 66,739	\$ -	\$ -	\$ -	\$ -	\$ 366,003
Other Financing Sources/Uses:													
Assess. - Recreation Debt Service	\$ 46,688	\$ 46,688	\$ 46,688	\$ 46,688	\$ 46,688	\$ 46,688	\$ 46,688	\$ 218,188	\$ -	\$ -	\$ -	\$ -	\$ 545,000
Interest Income	\$ 2,294	\$ 2,232	\$ 2,087	\$ 2,050	\$ 2,198	\$ 3,495	\$ 3,565	\$ 8,908	\$ -	\$ -	\$ -	\$ -	\$ 26,829
Transfer In/(Out) - Cap. Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer In/(Out) - Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (200,021)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (200,021)
Interest Expense	\$ (2,271)	\$ (2,271)	\$ (2,271)	\$ (2,271)	\$ (2,271)	\$ (2,271)	\$ (2,271)	\$ (11,354)	\$ -	\$ -	\$ -	\$ -	\$ (27,250)
Principal Expense	\$ (45,417)	\$ (45,417)	\$ (45,417)	\$ (45,417)	\$ (45,417)	\$ (45,417)	\$ (45,417)	\$ 317,917	\$ -	\$ -	\$ -	\$ -	\$ 0
Total Other Fin Sources/Uses	\$ 1,294	\$ 1,232	\$ 1,087	\$ 1,050	\$ 1,198	\$ 2,495	\$ (197,456)	\$ 533,658	\$ -	\$ -	\$ -	\$ -	\$ 344,558

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

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Net Change in Fund Balance	\$ (6,025)	\$ 42,238	\$ 31,909	\$ 33,513	\$ 30,956	\$ 140,869	\$ (163,296)	\$ 600,397	\$ -	\$ -	\$ -	\$ -	\$ 710,561

Cost of Goods Sold as a % of Sales:

Food & Snack Cost	47.1%	65.1%	47.9%	34.4%	45.7%	43.5%	50.9%	45.3%					
Beverage Cost	87.9%	15.3%	121.7%	87.2%	15.9%	43.9%	50.0%	62.2%					
Beer Cost	34.3%	30.2%	40.9%	36.1%	35.2%	39.4%	50.4%	25.1%					
Wine Cost	-27.7%	22.1%	21.0%	72.9%	30.2%	50.1%	43.4%	-2.6%					
Liquor Cost	23.8%	16.3%	38.4%	21.4%	45.9%	24.6%	48.5%	4.9%					

Viera East
Community Development District
Capital Reserve Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	General Fund Allocation	Golf Course Allocation	Total Actual Thru 05/31/26
Revenues					
Interest	\$ 2,500	\$ 1,667	\$ 9,217	\$ 21,731	\$ 30,947
Total Revenues	\$ 2,500	\$ 1,667	\$ 9,217	\$ 21,731	\$ 30,947
Expenditures:					
Capital Outlay	\$ 238,921	\$ 159,281	\$ 79,411	\$ 106,945	\$ 186,356
Truck Maintenance	\$ 25,000	\$ 16,667	\$ -	\$ -	\$ -
Bank Fee	\$ -	\$ -	\$ 60	\$ 140	\$ 200
Sign Project	\$ 20,000	\$ 13,333	\$ 3,362	\$ -	\$ 3,362
Vehicle Purchase	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 283,921	\$ 189,281	\$ 82,832	\$ 107,085	\$ 189,917
Excess (Deficiency) of Revenues over Expenditures	\$ (281,421)		\$ (73,615)	\$ (85,355)	\$ (158,970)
Other Financing Sources/(Uses)					
Transfer In/(Out) - General Fund	\$ 19,058	\$ 12,705	\$ -	\$ -	\$ -
Transfer In/(Out) - Golf Course	\$ 166,149	\$ 110,766	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ 185,206	\$ 123,471	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (96,215)	\$ 123,471	\$ (73,615)	\$ (85,355)	\$ (158,970)
Fund Balance - Beginning	\$ 1,407,203	\$ 1,407,203	\$ 468,559	\$ 1,104,767	\$ 1,573,325
Fund Balance - Ending	\$ 1,310,989	\$ 1,530,674	\$ 394,944	\$ 1,019,412	\$ 1,414,356

Viera East

**Community Development District
Capital Reserve Fund
Capital Outlay Check Register Detail
For The Period Ending May 31, 2026**

Check				
Date	Fund	Vendor	Detail	Amount
10/31/25	General	Regions	Bank Fee	\$ 60
10/16/25	General	John Deere	Sickle Bar Mower	\$ 6,440
11/03/25	General	Esch Construction Supply, Inc.	Gas Walk	\$ 7,729
11/07/25	General	Shutte Shack	Hurricane Shutters	\$ 48,842
01/05/26	General	Kendal Signs	Park Sign	\$ 16,400
04/22/26	General	Kendal Signs	Fron Entrance Sign & Clubhouse	\$ 3,362
Total General Fund				\$ 82,832
10/15/25	Golf Course	Landirr	Cart Path Project (Hole #17)	\$ 54,940
10/31/25	Golf Course	Regions	Bank Fee	\$ 140
01/07/26	Golf Course	Architectonic Inc.	GC Deck & Simulator	\$ 3,750
04/27/26	Golf Course	Smith Surveying & Mapping	Survey for Woodside Park	\$ 8,680
05/07/26	Golf Course	About Golf International, LLC	Simulator Project	\$ 39,575
Total Golf Course				\$ 107,085
Total				\$ 189,917

Viera East
Community Development District
Debt Service Fund Series 2020
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budge Thru 05/31/26	Actual Thru 05/31/26	Variance
Revenues:				
Assessments - Tax Roll	\$ 655,615	\$ 655,615	\$ 646,737	\$ (8,878)
Interest	\$ 5,000	\$ 3,333	\$ 14,435	\$ 11,102
Total Revenues	\$ 660,615	\$ 658,948	\$ 661,171	\$ 2,223
Expenditures:				
Interest - 11/1	\$ 75,658	\$ 75,658	\$ 75,658	\$ -
Principal - 5/1	\$ 795,000	\$ 795,000	\$ 795,000	\$ -
Interest - 5/1	\$ 75,658	\$ 75,658	\$ 75,658	\$ -
Total Expenditures	\$ 946,315	\$ 946,315	\$ 946,315	\$ -
Excess (Deficiency) of Revenues over Expen	\$ (285,700)		\$ (285,144)	
Other Financing Sources/(Uses):				
Transfer In/(Out)	\$ -	\$ -	\$ 200,021	\$ 200,021
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ 200,021	\$ 200,021
Net Change in Fund Balance	\$ (285,700)		\$ (85,122)	
Fund Balance - Beginning	\$ 379,668		\$ 377,424	
Fund Balance - Ending	\$ 93,968		\$ 292,302	

Viera East
Community Development District
Capital Projects Fund Series 2020
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
Revenues				
Interest	\$ -	\$ -	\$ 1,614	\$ 1,614
Total Revenues	\$ -	\$ -	\$ 1,614	\$ 1,614
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expen	\$ -		\$ 1,614	
Other Financing Sources/(Uses)				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ -		\$ 1,614	
Fund Balance - Beginning	\$ -		\$ 51,093	
Fund Balance - Ending	\$ -		\$ 52,707	