

***Viera East
Community Development District***

Agenda

August 27, 2026

AGENDA

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

August 20, 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, August 27, 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 July 23, 2026, Board of Supervisors Meeting
5. Public Hearing
 - A. Rules and Rates Hearing
 - i. Consideration of Amendments to Attachment A Chapter IV of the Rules and Procedures
 - ii. Consideration of Golf Course Rates for Fiscal Year 2027
 - B. Budget Hearing
 - i. Consideration of Resolution 2026-05 Adopting the Fiscal Year 2027 Proposed Budget And Relating to the Annual Appropriations
 - ii. Consideration of Resolution 2026-06 Imposing Fiscal Year 2027 Special Assessments and Certifying an Assessment Roll
6. New Business
 - A. Consideration of 2026/2027 Aquatic Management Services Renewal
 - i. Proposal for Grass Carp Stocking
 - B. Consideration of 2026/2027 Habitat Management Services Renewal
 - C. Ratification of Representation Agreement with Volk Law Offices, P.A.
7. Old Business
 - A. Action Items List
8. Staff Reports

- A. General Manager's Report
 - B. District Manager's Report
 - i. Approval of Fiscal Year 2027 Meeting Schedule
 - ii. District Goals and Objectives
 - a. Adoption of Fiscal Year 2027 Goals & Objectives
 - b. Presentation of Fiscal Year 2026 Goals & Objectives
 - Authorizing Chair to Execute
 - C. Lifestyle/ Marketing Report
9. Treasurer's Report
- A. Approval of Check Register
 - B. Balance Sheet and Income Statements
10. Supervisor's Requests
11. Adjournment

MINUTES

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

The regular meeting of the Board of Supervisors of the Viera East Community Development District was held on **Thursday, July 23, 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 <i>by phone</i>	Vice Chair
Denise Yelvington	Treasurer
Ron Rysztogi	Assistant Secretary
Christina Rosean	Assistant Secretary

Also present were:

Jason Showe	District Manager
Jim Moller	Golf Maintenance Superintendent
Michelle Webb	Lifestyle/Marketing Director
Laura Houmes	Crane Creek Resident
Crane Creek HOA Board Member	

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 and Mr. Dale who were present via phone.

SECOND ORDER OF BUSINESS

Pledge of Allegiance

The Pledge of Allegiance was recited.

THIRD ORDER OF BUSINESS

Public Comment Period

Mr. Showe: The next item, is the public comment period. This is the time for any members of our audience to make any comments. We would ask if you want to make any comments, just state your name and address and please keep it the three minutes.

Resident (Crane Creek HOA Board Member): I'm just here to listen.

Resident (Laura Houmes, 1382 Old Millpond Road): We are here to learn.

Resident (Crane Creek HOA Board Member): I'm on the Crane Creek POA Board.

Mr. Showe: Perfect. Okay. Please state your name and address.

Resident (Laura Houmes, 1382 Old Millpond Road): I'm sorry. Ms. Laura Houmes, Old Mill Pond Road, Crane Creek. We've been here since 1991. The one thing that I have a question about; there seems to be confusion of the Viera East boundaries in the public areas in the CDD of who cuts the grass. I'm specifically talking about our area. Are there any maps?

Mr. Showe: We do have maps on our website that delineate the areas of responsibility. In general, I think, Jim?

Mr. Moller: Yeah, what I've been running into, I've been in this seat for about three years. My new District Supervisor has been in that seat for a couple of months now. We're running into areas all throughout the District. I'm assuming when different HOAs had landscape companies, they would mow it, so we never had to do it. I think over the decades, it just got to the point of where we didn't do it. As they change landscape companies, we're seeing grass grow. So, in some of my conversations with our District Supervisor, I'm like, if it's our property on the map, we take care of it.

Mr. Showe: Yeah.

Mr. Moller: There should be no questions or anything like that. We might be running into some of those areas there. I think a lot of our areas, we don't really maintain much of anything in Crane Creek.

Mr. Showe: I was trying to follow the map. Do you have an address near that area?

Resident (Laura Houmes, 1382 Old Millpond Road): There was a change where the county is now taking care of it.

Resident (Crane Creek HOA Board Member): On the west side of Murrell Road.

Resident (Laura Houmes, 1382 Old Millpond Road): Yeah. That grass did get long. So, I'm just like, what happened?

Mr. Showe: The county owns Murrell Road, as well as the right-of-way (ROW). The only thing that the CDD will maintain, is the golf course.

Mr. Moller: I think where you have that pond and then you have Murrell Road, a lot of those homeowners on that pond, if you look, their property lines actually incorporate that entire pond.

Resident (Laura Houmes, 1382 Old Millpond Road): Correct. You're talking about Six Mile Creek.

Mr. Moller: That's the hardest part about this whole District. The biggest learning curve is, it's so cookie cuttered up. You have an acre and probably four people have ownership of that one acre.

Mr. Showe: Yeah.

Resident (Crane Creek HOA Board Member): That's the problem. When they built the subdivisions, the surveyor that signed it, messed up. It shouldn't have dedicated the property in the retention ponds to the homeowners. It should have been common property.

Mr. Moller: Yeah.

Resident (Crane Creek HOA Board Member): I presented it. I told him that I know the guy personally, because I worked with him. I'm a retired surveyor. He just said, *"That was something new. They were trying to give everybody ownership of the lakes."*

Ms. Rosean: Wow.

Resident (Crane Creek HOA Board Member): It's a pain.

Resident (Laura Houmes, 1382 Old Millpond Road): You guys have ownership of the lake, but the maintenance is where the issues lie.

Mr. Moller: You're probably like 1/12th owner of the lake.

Ms. Yelvington: Right.

Resident (Crane Creek HOA Board Member): Yeah. Our property is listed as half an acre, because of the portion in the lake.

Mr. Showe: Those lots are the lake.

Resident (Laura Houmes, 1382 Old Millpond Road): Are you actually looking at something?

Mr. Showe: I'm on the Property Appraiser website right now.

Ms. Yelvington: Can I see that?

Mr. Showe: Absolutely.

Ms. Yelvington: Oh, my goodness.

Ms. Rosean: I want to take a peek.

Resident (Crane Creek HOA Board Member): They are the only two subdivisions that I can find in the county.

Ms. Rosean: Oh, yeah. It actually shows it.

Mr. Showe: The lots are in the lake.

Resident (Crane Creek HOA Board Member): I retired from the county surveyor's office.

Mr. Showe: We don't maintain any of these ponds. They are not ours.

Resident (Crane Creek HOA Board Member): We were both professional surveyors in different companies before we went to the county. He and I argued about it a lot.

Ms. Rosean: You've seen this happen?

Resident (Crane Creek HOA Board Member): Oh, believe me.

Ms. Rosean: Oh, that's awhile.

Resident (Laura Houmes, 1382 Old Millpond Road): It was before Viera was Viera. I think things changed.

Mr. Showe: Yeah.

Ms. Rosean: Couldn't people do crazy things with their ownership of their lake? Could they put in little barriers.

Mr. Showe: There are probably HOA regulations.

Resident (Laura Houmes, 1382 Old Millpond Road): There are HOA regulations. We are having issues with maintenance right now.

Mr. Moller: Yeah, like, if you look at that one, some have retaining walls, some have docks.

Resident (Crane Creek HOA Board Member): We have that.

Resident (Laura Houmes, 1382 Old Millpond Road): It's actually nice, though, with the individual keeping it all.

Resident (Crane Creek HOA Board Member): We're supposed to maintain the edge. We are supposed to have nice trees and all of that stuff to filter the water.

Mr. Moller: A littoral shelf.

Mr. Showe: It actually says that the easement for the stormwater retention pond that went through 2023, shall be maintained by the Crane Creek HOA.

Resident (Crane Creek HOA Board Member): We have possible lawsuits coming up.

Mr. Showe: The HOA should actually be maintaining those.

Resident (Laura Houmes, 1382 Old Millpond Road): They are.

Resident (Crane Creek HOA Board Member): They maintain the quality of the water, but not the littoral system where the plants are growing. That's up to the homeowner.

Mr. Showe: Okay. So typically, when we have questions about property ownership and if it's ours or not, we just consult the Property Appraiser's website. Typically, it is the most reliable.

Resident (Laura Houmes, 1382 Old Millpond Road): Is it possible for somebody to do a more recent map, for 2026, showing where Viera East maintains? Just those two or unless you want to say Crane Creek HOA.

Mr. Showe: We could have our engineer put something together.

Resident (Laura Houmes, 1382 Old Millpond Road): That would be awesome.

Mr. Showe: It would probably take a while, because in our case, the District has over 4,000 homes and 200 acres. Most of our Districts are very small, so it's easy for an engineer to just do a quick map, but this one is much more complicated.

Resident (Laura Houmes, 1382 Old Millpond Road): I guess it's more complicated, because you're not just going down Murrell Road or Viera Boulevard.

Mr. Showe: The District also maintains most of the conservation areas, most of the stormwater ponds and the golf course. We have the park down here that we maintain. So, there are pieces kind of all throughout. They all have different levels of maintenance.

Resident (Laura Houmes, 1382 Old Millpond Road): Our park, Twin Lakes is maintained by us and Six Mile Creek. Right?

Resident (Crane Creek HOA Board Member): The dog park.

Mr. Moller: That's us.

Resident (Laura Houmes, 1382 Old Millpond Road): You guys do it.

Mr. Moller: Yeah. We have Woodside Park.

Resident (Crane Creek HOA Board Member): They are the ones that everybody should be writing to about the tree.

Resident (Laura Houmes, 1382 Old Millpond Road): Actually, there is a dead tree, but we don't know who is responsible for it.

Resident (Crane Creek HOA Board Member): People are now saying that we have the ugliest front entrances in Brevard County and the State of Florida, because we tried to do it Florida Native. They're blaming the dead tree in the dog park on us.

Resident (Laura Houmes, 1382 Old Millpond Road): On the HOA.

Resident (Crane Creek HOA Board Member): Yeah, on the HOA.

Mr. Moller: In the dog park or in the preserve area?

Mr. Dale: Hey, Jason.

Mr. Showe: Yeah, Rob.

Mr. Dale: I'm just joking around a little bit, but we do have a couple of our HOA people there. I would be very happy to have further discussions with them about joining the CDD and we would be glad to take care of those grassy areas and lakes.

Resident (Laura Houmes, 1382 Old Millpond Road): I'm here to help.

Resident (Crane Creek HOA Board Member): I'm just trying to find out about the ownership.

Mr. Moller: You want to give us more work.

Mr. Showe: We have to look at the areas to see if it's legal.

Mr. Dale: Well, what I'm saying, is if people were willing to pay CDD fees, there's always the option to incorporate them into the CDD.

Ms. DeVries: I don't know if you know it or not, but the backstory is that the CDD was formed after Crane Creek. Crane Creek and one other community were already in existence and part of the Indian River Colony Club (IRCC).

Resident (Laura Houmes, 1382 Old Millpond Road): Yes.

Ms. DeVries: So, when the CDD was formed, those were already in existence and they didn't become part of the CDD.

Resident (Laura Houmes, 1382 Old Millpond Road): That was the biggest meeting in Viera.

Mr. Dale: I very much would like to incorporate those communities into the CDD. I think it would make things much, much easier for the CDD.

Mr. Showe: Crane Creek is not in the CDD.

Resident (Laura Houmes, 1382 Old Millpond Road): But we pay dues.

Mr. Showe: Not to the CDD. You might pay the Viera East Community Association (VECA).

Resident (Crane Creek HOA Board Member): We're just paying Viera East.

Mr. Showe: They are two separate entities.

Resident (Laura Houmes, 1382 Old Millpond Road): Oh.

Resident (Crane Creek HOA Board Member): Forget it. Those people won't pay anything else.

Mr. Showe: You guys are not in the CDD boundaries.

Resident (Laura Houmes, 1382 Old Millpond Road): So, the fact that we're here, means nothing really to you?

Mr. Showe: No, not at all. The meetings are for any member of the public.

Mr. Dale: No, we're good neighbors.

Mr. Showe: Yeah. Rob, which community do you live in?

Mr. Dale: I'm in Osprey.

Resident (Laura Houmes, 1382 Old Millpond Road): Where does the other person live?

Mr. Showe: Jennifer, which community do you live in?

Ms. DeVries: I live in the Viera East golf community.

Resident (Laura Houmes, 1382 Old Millpond Road): Oh. Okay.

Mr. Showe: So, you likely pay VECA.

Resident (Crane Creek HOA Board Member): Yes, we do pay VECA.

Resident (Laura Houmes, 1382 Old Millpond Road): That's the difference.

Mr. Dale: Jason, one last thing, just as an FYI for our HOA Board Members there, this is an issue that we run into frequently with Woodside Park and the dog park and those kinds of things. We're more than happy letting people utilize the park and all of that. But sometimes what will happen, is we will get community members from Crane Creek specifically and they'll want a certain thing to happen or something like that. Technically, they are not part of the CDD. So, when we have people from those communities saying, "*Well, we pay taxes for this,*" actually, no, you don't. But we still want to be good neighbors with that community, is my thinking.

Mr. Rysztogi: Well, you got good neighbors, right.

Ms. DeVries: We still want you to use our amenities. We're so happy that you use the golf course and the Hook & Eagle, the dog park, Woodside Park and all of those things. We're happy to have you with us.

Resident (Laura Houmes, 1382 Old Millpond Road): I feel like I've probably lived in this community longer than everybody here, unless somebody moved in around 1990.

Mr. Dale: She's got me by five years.

Resident (Crane Creek HOA Board Member): I laid out our subdivision back when I worked for a private surveying company.

Resident (Laura Houmes, 1382 Old Millpond Road): So, we were here and Viera came in after us. At that meeting is when we were told that we were going to be paying our Viera East dues. Now you can break it down to the CDD and Viera East. Actually, I think they did say, *"You're grandfathered in."* The term that they used was that we were grandfathered in.

Mr. Showe: But you're not in the CDD.

Ms. DeVries: Well, I don't know, maybe VECA.

Mr. Showe: The only way, even if you wanted to be added in, it would require 100% consent of all of your landowners.

Ms. Rosean: That's not going to happen.

Resident (Laura Houmes, 1382 Old Millpond Road): Are you kidding? We have rental houses. We're lucky they clean their house up.

Mr. Showe: That's the Florida Statutes. The Board would be happy to hear anything that you have to say about Woodside Park. I mean, that's what we're here for. Jim is the General Manager and operates all of the onsite.

Resident (Laura Houmes, 1382 Old Millpond Road): We always kind of felt like Woodside Park was our park.

Ms. DeVries: We feel like you're part of our community too, but unfortunately that's not the way that the lines are drawn.

Mr. Dale: It would have been much more desirable had The Viera Company done that at the beginning.

Mr. Showe: Yeah.

Resident (Laura Houmes, 1382 Old Millpond Road): Well, I don't think The Viera Company didn't have any say, because we had different land developers, just like the IRCC. It wasn't just The Viera Company.

Mr. Dale: Yes.

Ms. DeVries: Yes, you did.

Resident (Laura Houmes, 1382 Old Millpond Road): But we still pay the Viera East dues. So, it is complicated.

Ms. Yelvington: It is complicated.

Mr. Rysztogi: Even half of IRCC pays and half of it does not pay.

Resident (Laura Houmes, 1382 Old Millpond Road): Yes.

Mr. Showe: Correct.

Resident (Crane Creek HOA Board Member): The older half doesn't.

Mr. Rysztogi: The older half doesn't. Right.

Ms. DeVries: Right. We have to distinguish between VECA and the CDD. VECA is probably what you're paying dues to and it's about \$200 a year. It's payable in January. You get a bill in the mail.

Resident (Crane Creek HOA Board Member): Something like that.

Ms. DeVries: The CDD is on your tax bill. There is a line item on your tax bill.

Resident (Laura Houmes, 1382 Old Millpond Road): How much is it a year for the CDD? Are people paying them?

Resident (Crane Creek HOA Board Member): We have to look on our tax bill.

Mr. Showe: I think its \$504.

Resident (Crane Creek HOA Board Member): So, everybody other than Six Mile Creek, Crane Creek and half of IRCC is paying \$500 a month.

Mr. Rysztogi: Correct.

Ms. Yelvington: \$500 per year.

Ms. DeVries: I think Cross Creek is not part of us either.

Mr. Showe: Right.

Resident (Laura Houmes, 1382 Old Millpond Road): Were they there first?

Ms. DeVries: There are three communities and half of IRCC.

Mr. Showe: The commercial properties as well.

Ms. Yelvington: It's paid differently. This goes through your property tax bill versus VECA, which you just receive an invoice for.

Resident (Laura Houmes, 1382 Old Millpond Road): Well, I don't know. I would think that most people in the community want to be included somehow, but it is complicated.

Resident (Crane Creek HOA Board Member): It is never going to happen.

Resident (Laura Houmes, 1382 Old Millpond Road): Yeah.

Mr. Showe: The statutes require 100%, in order for the CDD to expand.

Resident (Laura Houmes, 1382 Old Millpond Road): So, then we can't even be on the Board?

Mr. Rysztogi: No.

Resident (Crane Creek HOA Board Member): I'm on one Board. That's enough.

Ms. Yelvington: You could be on the VECA Board, probably.

Ms. DeVries: You might be able to be on VECA.

Mr. Showe: Yeah.

Resident (Crane Creek HOA Board Member): No, that's okay. Crane Creek is enough.

Resident (Laura Houmes, 1382 Old Millpond Road): Well, once again, probably the one thing that is most helpful to us, I mean, I would like to hear what's going on in my community, by the way. Back in 1990, we even communicated a lot with the Dudas, because there were very few homeowners here. So, we were here at the very beginning. I would also like to know who is responsible for what, regardless, whether it's Viera East or the CDD. It would be nice to know. Now it is the county, apparently.

Mr. Showe: Well, again, the county owns Murrell Road for the most part, so they're going to take care of that and the ROW, which runs from the edge of sidewalk to edge of sidewalk.

Resident (Laura Houmes, 1382 Old Millpond Road): So, who's responsible for that tree?

Mr. Showe: It depends on where the tree is.

Resident (Crane Creek HOA Board Member): Evidently somebody is saying that it's beyond the edge of sidewalk, where it comes to the walls.

Mr. Dale: Jason, can I make a suggestion? Actually, Jen, our Board Member, did a wonderful job producing an outline that is actually posted on the CDD website, that identifies who is responsible for different things.

Resident (Laura Houmes, 1382 Old Millpond Road): That's what I need. The tree is right in front of the dog park along Murrell Road. Maybe, I'm just going to guess, in 20 feet. It's on the roadside of the sidewalk. Right?

Resident (Crane Creek HOA Board Member): No, it's on the inside.

Resident (Laura Houmes, 1382 Old Millpond Road): Inside of the sidewalk.

Mr. Showe: We'll have Jim take a look at it.

Mr. Moller: So basically, it's by the parking lot.

Resident (Crane Creek HOA Board Member): Yeah, it's definitely on the park property.

Resident (Laura Houmes, 1382 Old Millpond Road): Okay, so then my next question is whether it's all ours.

Mr. Showe: That's all ours. There's no question.

Resident (Laura Houmes, 1382 Old Millpond Road): My next question is if a tree gets removed, because I've seen this all these years. I live along the Murrell wall. If a tree gets removed, it doesn't get replaced. It hasn't been in our area. Is it supposed to be replaced when a tree dies?

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

Mr. Showe: No.

Resident (Laura Houmes, 1382 Old Millpond Road): So, we're just removing trees and not replacing them.

Mr. Showe: It's kind of Board discretion as far as what they want the appearance to look like.

Mr. Moller: Definitely if it's a tree between a roadside and a sidewalk, the urban engineers just planted things. They ran out green space to plant them. So that's where they planted them and it pops sidewalks and ruins asphalt.

Ms. Yelvington: Yeah. They never should have planted them.

Resident (Crane Creek HOA Board Member): Yeah. Let's just put an oak tree every 50 feet.

Resident (Laura Houmes, 1382 Old Millpond Road): Well, I'm thinking aesthetically for Viera, when you're driving down Murrell Road, it is a concrete jungle.

Mr. Moller: If we do have to remove a tree that changes the aesthetics, then, yeah, we will replace the tree. But if it's just a cumbersome tree that died or whatever the case may be...

Mr. Showe: They're handled on a case-by-case basis.

Resident (Laura Houmes, 1382 Old Millpond Road): Okay, so from the sidewalk to our wall is VECA?

Mr. Moller: I believe so, yes.

Resident (Laura Houmes, 1382 Old Millpond Road): See, that's the thing. It's VECA, not the CDD.

Resident (Crane Creek HOA Board Member): Well, its county property, I believe. We have to look on the Property Appraiser's website.

Resident (Laura Houmes, 1382 Old Millpond Road): So, if we lose a tree in that area...

Mr. Moller: I thought VECA owned all of the sidewalks along Murrell Road.

Mr. Showe: The county says that they are responsible for the sidewalks along Murrell Road.

Resident (Laura Houmes, 1382 Old Millpond Road): The sidewalks to the road?

Resident (Crane Creek HOA Board Member): The sidewalks to the wall.

Resident (Laura Houmes, 1382 Old Millpond Road): The sidewalks to the wall.

Mr. Moller: If you go down Murrell Road, it changes 10 times between the Rockledge border and Wickham Road.

Mr. Showe: I'm showing that strip between the sidewalk and the back of the homes, if I'm looking at the right place, which is this strip here.

Resident (Laura Houmes, 1382 Old Millpond Road): Could we trim trees that come over the wall into our backyards?

Mr. Showe: Trees that encroach on your property, you have rights and responsibility as a homeowner to trim it into your property.

Mr. Moller: Florida fence laws.

Mr. Rysztogi: You can trim anything on your property, as long as you don't endanger the life of the tree.

Resident (Laura Houmes, 1382 Old Millpond Road): What if there's a Palm tree and it's not being trimmed and cleaned up? Do I have the right to hire somebody to trim it, even though it's on VECA property?

Mr. Showe: Up to your property line.

Resident (Laura Houmes, 1382 Old Millpond Road): Otherwise, I have to call VECA.

Mr. Rysztogi: You can't touch it.

Mr. Moller: Yeah, you're allowed to draw a vertical line at your property line. Anything extending over that, you can trim.

Resident (Laura Houmes, 1382 Old Millpond Road): Okay.

Mr. Moller: But you can't extend over it.

Resident (Crane Creek HOA Board Member): Does Duda still own the strip of land going all the way down to Viera Boulevard? I was just wondering. They have a 10- or 15-foot strip that they owned all the way down to US 1.

Resident (Laura Houmes, 1382 Old Millpond Road): I have one more question. I'm sorry if I'm taking up your time. Viera Boulevard looks really nice, how they put trees up and landscaping.

Resident (Crane Creek HOA Board Member): Its changing.

Resident (Laura Houmes, 1382 Old Millpond Road): Oh, I don't know about that. When you come off of Wickham Road, is that owned by the county, on and off of I-95?

Mr. Moller: Yeah, we don't have anything to do with it.

Mr. Showe: Yeah.

Mr. Moller: It's either going to be the county or VECA.

Mr. Showe: Yeah.

Resident (Laura Houmes, 1382 Old Millpond Road): Okay. But I guess Viera Boulevard is CDD property or is it county property?

Mr. Showe: The CDD doesn't own any roads within this District.

Resident (Laura Houmes, 1382 Old Millpond Road): How did they get to landscape Viera Boulevard?

Mr. Showe: We didn't landscape it. Either it was the developer and then they turned it over to the county or...

Resident (Crane Creek HOA Board Member): No, I think Viera East was handling the maintenance on the islands. They were. I don't know anymore.

Mr. Showe: Yeah. The CDD doesn't really maintain anything on the roads.

Resident (Laura Houmes, 1382 Old Millpond Road): Somebody paid for the landscaping.

Mr. Showe: Yeah. I don't know.

Resident (Laura Houmes, 1382 Old Millpond Road): My main question is Vera Boulevard got done. Will Wickham Road get done?

Mr. Showe: I don't know.

Resident (Laura Houmes, 1382 Old Millpond Road): You have to go to a county meeting, I guess. Right?

Mr. Moller: I would start there.

Mr. Showe: That road looks like it's a county road.

Resident (Laura Houmes, 1382 Old Millpond Road): Yeah, it looks like it's a county road.

Mr. Showe: Based on the Property Appraiser, because there is nothing coming up. So that typically means it's a county road.

Resident (Crane Creek HOA Board Member): You don't want to go to county meeting.

Resident (Laura Houmes, 1382 Old Millpond Road): Yeah, I'm not going to. I was just curious. I'm trying to learn.

Ms. Yelvington: We're mainly green spaces, waterways.

Resident (Laura Houmes, 1382 Old Millpond Road): Okay.

Mr. Showe: Golf course, recreation.

Resident (Laura Houmes, 1382 Old Millpond Road): Well, we learned a lot tonight.

Resident (Crane Creek HOA Board Member): Yeah. So, you're most likely handling everything that comes out of our lakes and going up into Twin Lakes and out. Right?

Mr. Showe: I'd have to double check.

Resident (Crane Creek HOA Board Member): It joins into Six Mile Creek.

Mr. Moller: I don't think they are connected.

Ms. DeVries: Actually no. I've looked at that before. Their lakes are freestanding. They don't connect into our system.

Mr. Showe: Yeah.

Resident (Crane Creek HOA Board Member): No, they're going up into the lakes by the ballfield in the park.

Mr. Showe: Yeah. So, your lakes are not connected to our stormwater system.

Resident (Laura Houmes, 1382 Old Millpond Road): So, they go right to the St. Johns River then, right?

Resident (Crane Creek HOA Board Member): Yeah, ours go right to St. Johns River. Everything goes to the St. Johns River.

Mr. Showe: But your system is not connected to ours.

Resident (Crane Creek HOA Board Member): Ours goes up north under I-95, into the ballpark and then down Six Mile Creek. That's why it's named Six Mile Creek. Okay.

Mr. Rysztogi: Okay. I think that's a good, fair three minutes.

Mr. Showe: Is there anything else?

Resident (Crane Creek HOA Board Member): No.

FOURTH ORDER OF BUSINESS

Approval of Minutes of the June 25, 2026, Board of Supervisors Meeting

Mr. Showe: Then we will proceed to the minutes. We have the Minutes of the June 25th Board of Supervisors meeting. I'll note that Jennifer sent some revisions, which have been corrected in the signature version for tonight. So, we would look for a motion. Are there any other corrections?

Ms. Yelvington: There was something on Page 38. Maybe that was part of her revisions. I'm not sure if there was something.

Ms. DeVries: I don't remember if it was on Page 38. I can look at my notes here. Page 38 of the PDF?

Ms. Yelvington: No, Page 38 of the minutes or Page 42 of the PDF. I think it's where Ron said, "*By Fawn Ridge*" and it says, "*By 400.*" Because we were talking about the fountain.

Ms. DeVries: I did not get that one, Denise.

Ms. Yelvington: Okay. That was the only thing I caught.

Mr. Showe: So, it should be Fawn Ridge instead of 400. Got it.

Ms. Yelvington: Yes.

Mr. Showe: Got it. Then we would look for a motion of the Board to approve the minutes as amended.

On MOTION by Mr. Rysztogi seconded by Ms. Rosean with all in favor the Minutes of the June 25, 2026 Board of Supervisors Meeting were approved as amended.

FIFTH ORDER OF BUSINESS

New Business

A. Consideration of Resolution 2026-05 Ratifying the Authorization of Negotiation, Execution and Delivery of Lease for Turf Equipment

Mr. Showe: The next item, we've actually gone ahead and had this executed. This is a Resolution 2026-05, ratifying the negotiation, execution, and delivery of a new lease. We'll let Jim just touch on what the equipment is and the savings associated with it.

Mr. Moller: Yeah, it's basically the existing lease that we have. Our previous golf maintenance Toro lease package was delivered during COVID with the supply chain issues. Our package was split up into three different sections and I'm trying to roll it all back into one for 2028 when we renew. So basically, this is just going to be a one-year, new lease extension. It's basically saving us \$1,000 a month in our lease payments.

Ms. Yelvington: I didn't see any...okay, I'll be quiet. Continue.

Mr. Moller: I mean, that's pretty much it in a nutshell. This is just basically taking one part of our equipment package and then just extending it one year.

Ms. Yelvington: Okay.

Mr. Moller: Did you approve the lease?

Ms. DeVries: I have a question about the lease. So, I assume, this is a lower interest rate than we had before. But is that saving us?

Mr. Moller: I think it's just a lower interest rate and also a lower value of the equipment, since it's already four years old.

Ms. DeVries: Okay, that makes sense. One thing that I noticed is that the tax status isn't checked on the lease. What is our tax status for this?

Mr. Moller: As far as sales tax, we're tax exempt, but we still have property tax.

Mr. Showe: Correct. There's a lease tax that gets tacked on, because we're leasing the equipment versus buying it. It's more of a property tax.

Ms. DeVries: Okay.

Ms. Yelvington: It is tangible property.

Mr. Showe: There you go. I'll let the tax person speak.

Mr. Moller: I think we have that conversation every year.

Mr. Showe: Yes.

Ms. Yelvington: Yes, we do.

Ms. DeVries: I just noticed that there wasn't tax. So, I was like, "*Hmm.*" Okay, that's all I had. Those are all my questions. Thank you.

On MOTION by Mr. Dale seconded by Ms. DeVries with all in favor Resolution 2026-05 Ratifying the Authorization of Negotiation, Execution and Delivery of Lease for Turf Equipment was adopted.

SIXTH ORDER OF BUSINESS

Old Business

A. Action Items List

Mr. Showe: Behind that we have our Action Items List. There are not a whole lot of updates. I know that Jim will give some updates on the park, as well as the sign, deck and simulation system. As far as the Waterway Warriors Agreement, we sent Waterway Warriors that agreement and we're just waiting for them to get it back to us. They were several months out when I first sent it to them of doing the project anyway. But they're trying to work out some issues with VECA, as VECA owns the park and they need a place to dispose of the waste and some other things that we can't really provide them. So, our agreement is just to provide them access to the water. Our part is done. We're just waiting on it to be completed.

SEVENTH ORDER OF BUSINESS

Staff Reports

A. General Manager's Report

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

Mr. Moller: Alright. I'll try to make mine fairly quick. CDD maintenance, for the most part, the guys are just doing general maintenance, going through preserve areas, treating invasive species, things like that. We're starting to go around, just making sure that all of our culverts and flow ways are clear for any kind of summer storms that we might run into. The Fawn Ridge fountain, the motor, we think, is shot. I'm going to have Tom bring his little dinghy in. The guys are going to go out there, pull the motor and see if we can repair it, instead of replacing it. The Woodside Park sign, we finally received the permit from Brevard County. That's in production right now. So, we're still a couple weeks away from that installation. Golf maintenance, the guys are continuing to improve the conditions on the golf course. I played Tuesday with the Men's Group. The golf course is in phenomenal shape. For the July aerification, we just did the Air 2 G2, which is the uninvasive air induction into the putting surface. We did aerify the fairways,

composted tees, composted some weak areas. We did the root pruning of any tree roots that are encroaching into tee areas, green slopes, high maintenance, fairway areas, things like that. I remember that I said last time that we were going to demo an autonomous rough unit. I just don't think the technology is there yet for us. We nicknamed it Toby. Toby kept getting lost, kept losing the GPS signal. He was doing circles in the middle of the rough by the tees. The areas that it did mow, I just didn't see a good quality of cut. They used five, for lack of a better term, they're almost like razor blades that eject out with centrifugal force. I just don't know if there was enough density to get through our thick Bermuda. So, yeah, I probably won't be getting too many of those.

Ms. Yelvington: That means we have good grass.

Mr. Moller: We do. We have good healthy grass.

Ms. Yelvington: We have healthy grass.

Mr. Moller: I am going to try to negotiate with Toro when we get time to renew our maintenance equipment, to see if they can maybe throw one in for free, with everything else that we can use to mow the dry range. Then we can just use it as a test site. So, we'll see what happens. That's a way away. The financials for July, as of yesterday, round revenue, we're sitting at \$114,000 versus last July, we were at \$99,000. So round revenue is up \$15,000 from last July. The restaurant was at \$57,000, versus last July, we were at \$50,000 as of the 22nd. So, the restaurant is up \$7,000. So again, revenue is doing well. As we saw with our June numbers, we're putting a lot of money back into the golf course, as our net profits are just not there. In June, golf had a negative net profit of \$33,000. Food and beverage lost \$7,600. I think mostly what happened with food and beverage, it was mostly what we talked about before, the timing of the EFT payments when it comes to beer and liquor. Because if you saw our May numbers, our May cost of goods was very low. Our June numbers are very high. If you average out those two months, those are pretty much the cost of good numbers that I want our restaurant and staff to maintain. Just a little bit of reasoning on our June numbers. In my opinion, I think our variance was primarily caused by a very aggressive aerification in June. We haven't really pulled large quarters on our greens in a while. We perform soil tests twice a year. Our organic levels and our greens haven't been high enough for me to constitute removing any kind of organic matter. So, we've just been using solid tines and air injection systems. But I noticed with our last soil test, our organic matter was starting to elevate. So that's why we went ahead and pulled the trigger

with removing cores this June. We had to buy all new tines for our ferry aerifier, our greens aerifier, the extra sand, the compost and the root pruning. There were a lot of one-time costs in June, to give optimal conditions on the golf course. I don't know if it was a huge reasoning, but June seemed to be very hot compared to other Junes. We had multiple days that had heat indexes around 110-degrees or north of 110. I know we were hoping to see a lot of play from Duran. I did see a lot of Duran shirts, but I think just with the combination of getting their players and a lot of people just not wanting to play golf in 100-degree heat, we saw a little bit of reduction there. But yeah, with our financials, some of the biggest expenses in golf course maintenance for June totaled \$136,000, which was about \$25,000 higher than in May and on average about \$23,000 higher than other months. In addition to that, we had a large part that failed in one of our ferry units. It's an electric reel motor. They usually run about \$6,000. So that had to be replaced. So that kind of sums that up. As far as golf operations, the guys are in full swing with another kids camp. Kids camps have been a pretty big success this Summer. I know the parents and the kids are having a good time. The guys are exhausted trying to babysit 18 kids and probably half of them have no interest in golf, but they're having a good time. Tomorrow they will probably have water balloon fights and things like that, to try to break up the monotony. The patio and simulator updates, I know the sim room has kind of been in a lull right now. I talked to the General Contractor. One of the reasons for that is a lot of subcontractors are busy with Brevard County schools trying to get all their last-minute projects done before the schools reopen. But he thinks probably next week, we should start seeing some movement on that. We actually have our first delivery from the sim company coming probably next week, with some material for the room itself. Today I met with the surveyor for the patio. He doesn't see any reason why we can't just do a special purpose survey. He could probably have his crew out there the first week of week of August, to get the Clubhouse area surveyed for the patio project, now that Brevard County has given us the okay to move forward.

Mr. Dale: Jim, we're kind of rapid firing. What is the cost for the special purpose survey?

Mr. Moller: I have not received a quote yet, but if I had to guess, it is probably around \$3,000.

Mr. Dale: Okay. That is not a big expense.

Mr. Moller: No. The \$42,000 plus was for an entire boundary.

Mr. Dale: Gotcha. Okay. Please continue. I got a couple things when you're done.

Mr. Moller: I know you do. I met with Ms. Terry Mott today. I don't know how many Board Members remember from last year. We were trying to do a stormwater education workshop. I know she's been working with Pete on the Board. She ran into some health issues with the family. That's why it kind of got side railed last year. But she's basically bringing it back to the Board's attention. We want to hold another education workshop, this time at the Center for Collaboration in Rockledge on October 24th. I'm reserving the room. The room cost us \$775. Last year, the Board approved some monies to move forward with this.

Ms. Yelvington: We did? I thought we just agreed that they could use the park for the workshop.

Mr. Moller: It wasn't our park. That was VECA's park. It was going to be at the Clubhouse park.

Ms. Yelvington: Okay.

Mr. Moller: But anyway, in a nutshell, the room costs \$775. I think this is a good educational program for our community. What Ms. Mott is trying to do, is she's trying to get representatives from all of the HOAs to have what they call a Pond Ranger. Each HOA will basically send their designated volunteer to a one-hour online certification course. They will assist us in reviewing the ponds, making sure homeowners aren't polluting the ponds with the landscape companies discharging into the ponds and making sure any areas that we might see benefits from the planting of a littoral shelf, things like that. Basically, kind of being some more eyes and ears for the District as far as lake bank erosion. That would help me when we schedule for future lake bank restoration projects, if there's one that we need to expedite or one that we can probably push back a year. So, right now she's got interest from the St. John's Water Management District, Brevard County, the Natural Resources Management Department, Marine Resource Council, UF/IFAS and St. John's River Keepers, as well as Commissioner Feltner.

Mr. Dale: Jim, what was the room rental cost again?

Mr. Moller: \$775.

Mr. Dale: Why don't we just use the Hook & Eagle? It's available on Monday nights.

Mr. Moller: This is a Saturday from 9:00 a.m. to 1:00 p.m.

Mr. Dale: Ah, gotcha.

Mr. Moller: However, that could be an option that I can throw back at her. We can talk about that.

Ms. Yelvington: I really don't remember.

Mr. Dale: Yeah, we have our Monday evening special purpose night or even an off Tuesday. Not all our Tuesdays are booked.

Ms. DeVries: Or even like a Sunday late afternoon or evening after we close. I don't know if that's available.

Ms. Yelvington: I think the problem was that she was bringing somebody here from, I want to say Gainesville. She had some expert that she was going to be bringing into town to do this seminar. So that's probably why it needs to not be at night, if the person is traveling.

Mr. Dale: On Saturday.

Ms. Yelvington: Yeah, but I don't remember approving funds for that. I don't know, maybe I missed that.

Ms. DeVries: I'm feeling a bit of deja vu. Like we had this conversation a year ago. Did we have this conversation?

Ms. Yelvington: It was a year ago.

Ms. DeVries: Yeah.

Ms. Yelvington: I thought it was going to be an educational seminar at Clubhouse Park. That's what I remembered, because that was free and it didn't cost us anything. I think it's a very good thing that she's doing, don't get me wrong, but I just don't remember the money part.

Ms. Rosean: What about the school?

Ms. DeVries: I remember the money part. We said that she could have it at places that we could get for free.

Ms. Yelvington: Right. So, you remember the same thing. She wanted us to pay for that room last year and we said, "*No, have it at Clubhouse, because it's free.*" That's what you remember too, right?

Mr. Rysztogi: That's what I remember.

Ms. Yelvington: I'm not crazy.

Ms. DeVries: No, that's what I remember too. We said, "*We can make some of our areas available for you. You could talk to VECA about their areas. But we didn't really want to pay.*"

Mr. Rysztogi: Well, we have a school connection now.

Ms. Rosean: What about having it at Williams? No one's there on Saturdays. There are local churches that have services there on Sundays from time to time.

Ms. Yelvington: Its air conditioned.

Ms. Rosean: It's air conditioned. We have a media center with everything that they could possibly need, technology-wise.

Ms. Yelvington: That would be amazing, I think.

Mr. Moller: Okay.

Ms. Rosean: It is just something to throw out there. I really don't think my principal would mind.

Ms. Yelvington: It's educational.

Ms. Rosean: It's educational. It's for the community. We're the only school in Viera East.

Mr. Moller: Okay.

Ms. Rosean: It's something to think about.

Mr. Moller: I'll let her know. Alright. Restaurant, we pretty much have day to day operations there.

Mr. Dale: Jim, before, before we go into the restaurant, can we back up a little bit, since we were still on operations for the District and the golf course?

Mr. Moller: Okay,

Mr. Dale: Where I wanted to back up to, you said that the fountain was shot, which kind of surprised me. Do you think that is still covered under the warranty?

Mr. Moller: It's not.

Mr. Dale: If not what? Because I know a good chunk of the cost entails laying the electric. That was a big one. Are we looking at another \$5,000 or \$7,000 or where are we at with that?

Mr. Moller: I don't know yet. Basically, every time they turn it on, it trips the breaker. So, either something is lodged in the impellers that's causing the overload or there is something wrong with the pump motor. It would just be a pump motor, whatever a 3 horsepower submersible pump costs.

Mr. Dale: Okay. Alright. That makes me feel a little better. But yeah, certainly, let's look into the warranty on that.

Mr. Moller: Yeah, I think we're just outside of the warranty, but I'll double check it.

Ms. Yelvington: Well, maybe we can push back on them a bit, if it's just out of warranty. That's ridiculous, the motor failing already. It's practically new.

Mr. Dale: Then the other issue that I have. I don't know if you want to do this now, but it's with regard to some of the numbers that you talked about for this month and then the budget. I've got an overarching question with regard to inflation and things like that. Do you want to do that when we talk about the budget, or do you want to do that now?

Mr. Moller: We can talk about the budget.

Mr. Dale: Okay, I'll hold on to that one.

Mr. Moller: Yeah, I just got one last piece with the restaurant. Not a whole lot there. Just if anyone's been in there, the new paint on the walls looks phenomenal. It brightens up the inside. It actually makes it look a little bit bigger. The Summer menu that Ajaye put together, has been doing very well.

Ms. Yelvington: Awesome.

Mr. Moller: The coastal shrimp wrap, the Cajun pasta and the orange crush drinks, everyone loves those. But other than that, that's all I have.

Ms. DeVries: That's great to hear.

B. District Manager's Report

Mr. Showe: I don't have anything under the District Manager's Report.

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

A. Approval of Check Register

Mr. Showe: We can go to the Treasurer's Report. We have the Check Register. In your General Fund, we have Checks #5941 through #5978, Capital Reserve Check #224 and Golf Course Checks #33689 through #33784, for a total of \$240,827.10. I will note that in the General Fund, about \$60,000 of that is just a transfer to debt service. We can take any questions or comments on those checks or a motion to approve.

On MOTION by Ms. Yelvington seconded by Mr. Rysztogi with all in favor the June 19, 2026 through July 16, 2026 Check Register in the amount of \$240,827.10 was approved.

B. Balance Sheet and Income Statements

Mr. Showe: Behind that is your Balance Sheet and Income Statement. No action is required by the Board. I will point out in the General Fund, we are performing better than budget to actuals by about \$30,000. So, we're in great shape there. Then just to make you feel good, Rob, we are at 101% collected on our assessments.

Mr. Dale: It's about time.

Mr. Showe: They sent us the tax certificate sales on June 22nd and that got us right there.

Ms. Rosean: Awesome.

Mr. Showe: So, we are fully collected on our assessments. I think Jim has gone through his side on the financials already on the golf course, but we can open it up for any questions or comments from the Board.

Mr. Dale: Well, I got kind of a big one regarding the budget. I know that we've spent a lot of time effectively. I think what we are gunning for, is a 7% increase on rates across the board. Where my question lies, is after hearing the numbers for June and kind of taking a look at what's happened to us this year, I think we've been hit hard with expenses. I know some of that is due to the pollockweed that we had to deal with. Then we got frost and we had to put a lot more fertilizer down and staffing and our salary costs are up and those kinds of things. I guess the overarching question that I'm concerned with, because in 2022, about our second year into the new Board, we didn't keep pace with inflation, the way we should have. The COVID years were not real good, because I think that year, we did a 5% increase and it was woefully inadequate to keep pace with expenses. Where I'm going with this, is it's easier to save for retirement at age 30 than age 55 and if you let the inflation monster get away from you, then it's hard to come back. You can't come back and say, *"Okay, we're going to have a 20% increase one year."* So, what I just want an opinion on, is the 7% enough in your opinion, Jim? Are we keeping pace with inflation? Was this year a bit of an anomaly when it comes to expenses or are we kind of getting caught behind the curve again?

Mr. Moller: As far as the 7% on the rate increases?

Mr. Dale: Well, for the rate increases and the inflation issue. Because I know we're getting hit hard with expenses this year and is that an anomaly, I guess, is the question? Because one of the things that I'm hoping and I want to hear from you, is how you think the new two season design that we have now for pricing, is going to affect the course. I just want your opinion on this.

Mr. Moller: Yeah, I mean, like I said when I first proposed it, I've been in the golf industry for over 25 years. It kind of ages me a little bit, but back when I started, Florida was very seasonal. We had our Fall season and as our snowbirds would come back, they would get settled in and then they would head back home for the holidays. Then we would have our peak season in January when they came back and as they were moving out, we had our Spring season and we had the Summer season. Because it was hot and not too many people wanted to play, we lowered rates to get people out there. I think we have more of a fixed residency now, where we're not seeing the huge swings in our population. So that's why I feel if we got away with the four seasons and just went to a six-month peak and a six-month Summer, really the only month, in my opinion, that we might take a hit on, would be May, just because May is usually pretty strong and that's going to be basically the first month of our Summer rates or non-peak season. But I think we will definitely make that up in our November rates, because our November and December rates are usually pretty strong, but we're at a lower rate usually at that time for our Fall rates. So, I think it will definitely balance out those two months. But I think just having the longer peak season and even our non-peak rates aren't going to be that bad. I also talked to Dave and Darren about dynamic pricing, to where if we noticed on our, let's say our Friday and Saturday mornings, we're starting to sell out at our peak times well in advance. There's no reason why we can't add a \$1 or \$2 to those. Same thing on the reverse end. If 3:00 p.m. is a ghost town, we'll drop those rates a couple of dollars to try to entice people to come out, so we're expanding our tee sheets. But for what I see year-round, our average golf is usually holding pretty strong. One of the things that happened in June, is because we aggressively aerified the greens, we had a reduced rate for the entire month of June. But since we went to our normal rates for this time of year in July, we're pretty much doing the same number of rounds, but we're \$14,000 ahead in revenue.

Mr. Dale: So, regarding the inflation issue, how strong do you feel? Because we're about to finalize this and I guess where I'm at, I'm a little on the fence now, because I'm sort of feeling

like we're getting behind the curve with expenses and a chunk of that has to do with inflation. Do you feel that's the case or do you feel that the seasonal pricing doesn't warrant that?

Mr. Moller: I definitely think the seasonal pricing will help. I think it's a little bit more than just straight up inflation. The price of fuel increases the price of fertilizer. The 15-5 fertilizer that we use as a bulk on the golf course, has gone up 55% in the last four years. The minimum wage, just because it affects our minimum wage positions, it also affects everyone up the board. So, if I have a guy that's been on golf maintenance or even just new hires, in order to stay competitive with all of the other golf courses in the area, five years ago the non-skilled air position started at \$13 or \$14 an hour. Now it's more like \$18 or \$19 an hour. But I also worry with us being in the Brevard County golf market, our peak season rate on a weekend morning, is going to be \$100. I don't know that much higher than \$100 is going to take us out of that competitiveness.

Mr. Dale: Well, that I hear, but I don't like just arbitrarily deciding something like it. In other words, we haven't had a problem filling our positions. I know this was an online debate and at the last meeting we talked about 66,000 rounds that we played. It sounds like the actual number was 59,000. We erred on that a little bit. It doesn't really matter. It's really a moot point, in that the number of rounds do not equate to profit or increased sales. We discovered that last December, when our number of rounds actually went down and we made \$20,000 more.

Mr. Moller: Yeah.

Mr. Dale: What I don't want to do, is keep slipping in terms of profitability, because that magic number seems to be around that \$250,000 plus that we have to make, in order to be able to fund our...

Mr. Moller: Reserves.

Mr. Dale: Thank you. I couldn't think of the word. According to our Reserve Study, we have to be in that \$250,000 number minimum, in order to keep funding that, so we stay self-sufficient, which I think we'll do. I don't know. I guess what I'm hearing from you is you feel that the number we're looking at right now is sufficient and this year was more of an anomaly in terms of expenses. Is that what I'm hearing?

Mr. Moller: With the golf maintenance expenses and the amount of money that we put back into the golf course, yes. It's already paid dividends, regarding the amount of compliments that we're getting on the conditions of the golf course.

Mr. Dale: Oh, it's pristine. It's beautiful.

Mr. Moller: Most of the golfers are going to play a good golf course, but I think in the Summer, a lot of golfers are just looking for a deal. I think that's why we really haven't seen too many golfers coming from Turtle Creek. But we also have the ability to tweak rates throughout the year. So, like I said earlier, if we see certain tee times are a hot ticket, we could take them over the \$100 mark if we needed to.

Mr. Dale: Yeah. That's a very good point. I guess the final part of this question is, if we had to lump it all together. I know we did the root trimming. I know we had to throw down lots of extra fertilizer this year and increase manpower. Do you think those extra expenses cost us somewhere in the neighborhood of about \$50,000?

Mr. Moller: Throughout the course of the year? Yes. I would probably say more towards \$60,000 with the root pruning, loads of compost, the air induction rental, the amount of sand and sod.

Mr. Dale: Gotcha. Okay. That's kind of the conclusion that I'm coming to. But I just wanted to present that, because I'm not a one-man band. I want the Board all on the same sheet of music as best we can. But I do anticipate us to be hit a little harder this year with the final numbers. I hope I'm wrong, but I think when we get the final numbers for this, FYI, I think it's certainly still going to be a great year. I'm not saying that. Any of the years that we've had, are more than the sum of the \$10,000 or \$15,000 preceding the 2020 changeover. So that is all still fantastic. I just want to keep pace with what our main objective is, which is to keep the golf course self-sufficient.

Mr. Moller: Yes.

Mr. Dale: So, with that said, the other budgetary issue that I have and by the way, I do second everything you said. I did have the chance to do a drive around with Jim. That course is looking real good and very lush. I could not believe it. One of the big complaints that I got all the time when I was in the restaurant, was regarding the tee boxes and that root trimming that you guys did. Hole 17 was the worst. I took a couple pictures of it. They're almost perfect. They probably are by now, because we drove around a week ago. So, all of the extra rain and everything, anything that wasn't, is probably almost perfect now. So, I very much appreciate that. I also appreciate all of the strong efforts that Ajaye continues to put into that restaurant. I think that we got a gem there and I'm really, really happy with his performance. The other budgetary

issue revolves around the marketing budget. It seems like we just kind of did a carry forward. One of the things that I'm recommending, I think and I get that the budget numbers aren't etched in stone. But what happens though, is when we get certain members of the community that like to pick at things, regarding our budget for marketing, I actually would recommend that we call it something different. Something like Guest Relations or something like that, because it's kind of become a catch all for a lot of things. I'm okay with you guys working out the details on that stuff. If we go a little bit over on marketing, because of the fact that many things that really technically weren't marketing, kind of got thrown in there, it's not fair to have our Marketing Director beat up over that stuff. So, where I'm going with this, is I think we should increase the marketing budget, so it's not running over.

Ms. DeVries: Or the other alternative is to be really more maniacal about what's going in that budget. Because it sounds like there are some things that are going in there that weren't originally part of the planned expenses.

Mr. Dale: So, I've got the Marketing Director here. The reason I'm bringing that up and I know this is kind of late in the day, but it's still in the day. We haven't finalized this budget yet and that's a number that I would like to be a little more realistic, instead of just saying, "*Oh, we can run over every year.*" So, kind of what I'm thinking is, if we were to bump it up another \$30,000 or so, as I've heard you say many times in the past, Jim, for most golf courses, the marketing budget is 10% of the overall revenue of the golf course, which in that case marketing would be over \$300,000 roughly. Then if you threw in the CDD, well, then you would be over \$400,000. I'm not recommending that we go to that level, but I do think it needs to be at \$116,000 or \$117,000, something like that right now. I think getting it in the neighborhood of \$150,000 is a little more representative of where we are and where we should be.

Ms. Yelvington: What's our overage? Do you know?

Mr. Moller: We don't have one yet.

Ms. Yelvington: Okay. We haven't gone over it?

Mr. Moller: No.

Ms. Webb: It's not a normal marketing. It's marketing several different things that I do.

Mr. Dale: Right. One of the things that I anticipate happening in the next year, we're going to have this grand new patio. Well, some of the acts that we're going to have in there that

will have tremendous draw and will increase the profitability of the golf restaurant, are going to cost a little bit more.

Ms. DeVries: Right. We also might need to add Facebook pages and things for the simulator room as well.

Mr. Dale: There you go. That's an excellent point. We've got this great new simulator coming online. There's going to be additional marketing for that.

Ms. Webb: Can we change the marketing to the Guest Experience Marketing Promotional Budget? Something like that? Because my budget misses a lot of stuff. It's not just marketing/advertising.

Mr. Showe: I think I would just get rid of the marketing one and just leave it Lifestyle Amenities.

Ms. Webb: Yeah, because there is marketing, but it's a multitude of items.

Mr. Dale: Yeah, it's more than that. It's a lot more than that.

Ms. Webb: Because I do promotions. I do guest experiences with trivia, entertainment, all of that.

Mr. Rysztogi: Well, I do agree. We're adding these amenities, such as the simulator and, the expanded patio or deck. We're going to have to promote different things that we hadn't had to promote before and that obviously cost money. So, it does make sense, the added amenities. You have to promote them too.

Mr. Moller: I agree with upping the budget, but I don't know why we need to change the name. I think marketing is kind of under the public relations umbrella. Everything kind of falls underneath.

Mr. Showe: We could do Lifestyle/Amenities Promotions. It's not necessarily just marketing.

Mr. Dale: Yeah.

Mr. Showe: I kind of get that.

Mr. Dale: Yeah. I kind of like that idea, Jason. I think that sounds good.

Ms. Webb: I think that's where you get the comments online about marketing/advertising. That's a huge budget.

Mr. Dale: Right, right, right. *"Oh, those must be a lot of newspaper ads that you're buying."* No, it's so much more than that.

Ms. DeVries: Yeah.

Mr. Dale: I think we need to be in the \$150,000 range for that. It doesn't mean that we're going to spend that.

Mr. Showe: I've got for your next meeting for us to just bring back the final budget. The presentation that I'll put together. So, we'll just make that change and then you guys can look at it and have another discussion at your workshop.

Mr. Dale: Okay. Alright. I like that idea. That was one of the things I got to thinking about, because you get the comments periodically and it makes it look like we don't know how to follow a budget, you know?

Ms. DeVries: Right.

Ms. Webb: I think I have followed it. I think I'm under my budget now.

Mr. Dale: Right. But you're going to be spending more next year.

Ms. DeVries: The other thing that I want to make sure on this budget, is anything that is getting sold, if its revenue producing itself, like the one thing I heard was something about t-shirts and that we were going to sell the T-shirts in the pro shop. Well, if it's local t-shirts and we're going to sell them, then they should be pro shop expensive.

Ms. Webb: Like the Hook & Eagle t-shirts.

Ms. DeVries: T-shirts for the Hook & Eagle. There you go. Well, then I guess it should be a restaurant purchase, because the restaurant is going to be selling them. What I want to make sure, is if there's revenue realized for marketing expenses, then that budget should get the revenue too. We don't even have a bucket for that. So, it would probably be better if anything that gets sold, should be in the right budget. I'm not sure how that works. Go ahead.

Ms. Webb: No, I think Jason's right. We need to talk about it.

Mr. Showe: Yeah. That will probably have to be handled on a case-by-case basis. I don't think there's a whole lot of things that she's going to purchase and then sell. The Farmer's Market already goes into a separate line.

Mr. Moller: Miscellaneous revenue.

Ms. DeVries: Yeah.

Mr. Showe: Miscellaneous Revenue/Marketing. That's a spot for things.

Mr. Moller: We would just have to tag any t-shirt sales through the restaurant POS to land in that one.

Mr. Showe: Yeah,

Ms. DeVries: Right.

Mr. Dale: That's the difference. I know sponsorships are a source of income.

Ms. DeVries: Tournaments.

Mr. Dale: Not so much for tournaments. That's not what I mean. I mean, like when we sell benches and when people pay the sponsorship fee for the signs at the park and things like that.

Mr. Rysztogi: Has *The Viera Voice* gone out of business? I didn't receive it last month. I thought they might have went out of business.

Ms. Rosean: No, they're still kicking.

Mr. Rysztogi: Alright.

Mr. Moller: You didn't get my simulator article?

Mr. Dale: Actually, that's a great point, Ron. We had two great articles in the last issue and we're supposed to get a couple of more articles in the next one.

Mr. Rysztogi: I didn't know that.

Mr. Dale: Yeah, yeah. We had one for the simulator and one for Women's International Women's Golf Day. They were great articles. It's great PR for us.

Mr. Rysztogi: Oh, yeah. I remember you saying that they were going to do something for us.

Mr. Dale: Then they decided that they wanted to do one article on our Operations Manager and one on our new Restaurant Manager.

Mr. Rysztogi: Okay, I'll look for this.

Ms. DeVries: Sounds great.

Mr. Moller: I have copies at the Clubhouse.

Mr. Rysztogi: Okay. Alright.

Mr. Dale: So, Jason, it sounds like we need to finagle some numbers, but we can talk about it at the workshop. Okay, good. Thank you. I got one more thing, but it's going to be in my Supervisor's Request.

Mr. Showe: I think if there are no other questions on the Balance Sheet and Income Statement, then we can have a motion.

Ms. Yelvington: I have a comment.

Mr. Showe: Yes.

Ms. Yelvington: I think I asked this the last meeting.

Mr. Showe: I'm going to have them collapse the zeroes.

Ms. Yelvington: Okay, but we can now delete the whole line for Restaurant Manager/Contract we?

Mr. Showe: Yes.

Ms. Yelvington: Because that doesn't exist. It's not ever going to exist.

Mr. Showe: Correct.

Ms. Yelvington: That's on Page 14 of the financials.

Mr. Showe: Yep. Got it.

Mr. Moller: It's on Pages 14 and 20.

Ms. Yelvington: It's on Page 20 also. Thank you.

Mr. Showe: Is there anything else on the financials? Hearing none,

NINTH ORDER OF BUSINESS

Supervisor's Requests

Mr. Showe: Are there any Supervisor's Requests?

Ms. Rosean: I do not have anything.

Mr. Rysztogi: I guess you probably know, it's looking really good all of a sudden for the noise reduction wall. Things are turning around.

Ms. Yelvington: Really?

Ms. Rosean: Awesome.

Mr. Rysztogi: I don't have an official presentation, but it's leaning in our favor. I'll let you know when I get the final report.

Ms. Yelvington: That's wonderful.

Mr. Showe: Anything on your end, Denise?

Ms. Yelvington: I have a question. The curved sidewalk heading over to the restaurant, it didn't seem like it had been done.

Mr. Moller: We haven't gotten to it yet.

Ms. Yelvington: Okay. How often are the culverts in the neighborhoods checked?

Mr. Moller: Twice a year.

Ms. Yelvington: Okay, so when was the last time?

Mr. Moller: They're in the process of doing it right now. I don't know exactly when they did your area?

Ms. Yelvington: Yeah. I wondered if we were having an issue, because the last heavy rain was looking like we were flooding.

Mr. Moller: Okay.

Mr. Showe: Are there any updates from the guys on the phone?

Mr. Dale: Yep, I got one, Jason.

Mr. Showe: Alright.

Mr. Dale: Did you have the chance to complete things with the community standard issue?

Mr. Showe: We've drafted those community standards and we've sent them to counsel, so they can review it. Then once those are done, we can present those to the Board. Just for background, we're looking at coming up with just some community standards for all of the social media public communities, so we can have an outline of what's acceptable behavior for people that are participating on our social media and what things might get you either blocked or restricted.

Ms. Rosean: I think that's a great idea.

Mr. Showe: So, we're running that by legal counsel now. Once that's finalized, we'll bring it back to the Board so they can approve the policies and then we'll get those posted.

Mr. Dale: Well, I would just like to add to that. I was very pleased, because this has been an issue that's been plaguing the Board for years. Not that we don't want input and differing opinions and all of that. We want all of that. What we don't want are the disruptive narratives that get promoted by a few select individuals where it's just there to undermine the District and cost us money and where false information is promoted. So that's an issue that the Board has been dealing with for a long time. The answer that we kept getting from the attorneys was, *"Well, Section 190 of the Florida Statute says you can't do this and there's free-speech issues and all of that."* I'm a big proponent of free speech. What I'm not a proponent of is libel, which we've had the problem with on a few occasions. Well, our brilliant marketer came up with a community standard idea. My understanding is if this flies and I believe it's going to, let's say, for instance, we have the dog park page and somebody starts posting on there about costs at the golf course or something like that. The dog park page is there to talk about the dog park. Same

thing with the golf course. It's not a governance page. If you want to discuss governance, you need to go on the CDD page. So that is the community standard that's enforceable, from what I'm getting, which is what we're getting legal review on right now. Same thing, if you get somebody that is using profanity or if they are promoting blatantly false information. One that I can think of is if somebody is on there saying, *"There's a bond coming. They're going to have to do a bond."* Well, that's completely false, because of the fact that we don't have to do a bond, as the golf course is self-sustaining. So that would be an example of something that we would be able to delete. Well, if we have somebody go on there and say, *"Well, the CDD stinks and Mr. Rob Dale stinks and blah, blah, blah,"* well, you know what? That gets to stay. That's free speech. The community standard is what we're putting forward right now through the attorney, making sure that it passes muster. But this was our marketer's idea and if she solves this issue for us, I'm just ecstatic over that.

Ms. DeVries: That's really good. I'm really excited. We've been banging our heads against the wall for this one.

Mr. Dale: Yes. But I just wanted the Board to know that there's a good chance that's coming soon.

Mr. Rysztogi: I just wish people that want to complain, would show their face and come to a meeting and voice their opinion.

Resident (Crane Creek HOA Board Member): Don't we all.

Ms. Rosean: It's much easier to be a keyboard warrior.

Resident (Crane Creek HOA Board Member): That is what social media is for now.

Mr. Rysztogi: It's always behind the scenes.

Mr. Dale: The problem that I have, is in my opinion, we have one individual that is actively seeking to undermine and harm our business, at this point. That's the only explanation. So that's why it's important to have standards.

Mr. Showe: As soon as we get those finished, we'll circulate those to the Board for further discussion.

Ms. Rosean: Excellent.

Mr. Showe: Anything else, Rob?

Mr. Dale: No, that was it. Thank you. Thank you very much, Jim. I know you're working diligent to get that golf course looking that good. I appreciate it very much.

Mr. Moller: Thank you.

Ms. Rosean: Here, here, Jim.

Mr. Showe: Any updates, Jennifer?

Ms. DeVries: Nothing from me.

Mr. Showe: If there are no other Supervisor's Requests, we need a motion to adjourn.

TENTH ORDER OF BUSINESS

Adjournment

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V

SECTION A

SECTION 1

ATTACHMENT “A”
Policies and Procedures
Viera East Golf Club
Fiscal Year 2027

I. PUBLIC CLUB

The Viera East Golf Club (“Golf Club”) is a public golf club owned and operated by the Viera East Community Development District (“the District”), a unit of special-purpose local government created pursuant to Chapter 190, Florida Statutes. Viera East Golf Club staff will be referred to as “Golf Club Management” to include the General Manager, Golf Professional, Food and Beverage Manager, and their designated staff. The Viera East Golf Club is open to the general public, including residents and nonresidents of the District. The golf course may not be used for any purpose except golf without the approval of the Golf Club Management. Fishing, boating, picnicking, biking, kite flying, soccer, football, recreation walking or running and dog walking are not permitted at any time on golf course property.

II. RATES, FEES AND CHARGES

The rates, fees and charges governing the use and enjoyment of the Golf Club are contained in and set pursuant to Chapter IV of the Rules of the District. These rules were duly adopted by the District Board of Supervisors in accordance with Chapters 190 and 120, Florida Statutes.

CDD Residents will receive a discount on full daily golf rates based on current dynamic pricing as shown on the online booking portal. CDD Residents may choose to use the appropriate golf discount or any promotional special rates but not both. Some discount restrictions may apply on golf equipment and clothing for certain manufacturers. The General Manager may adjust these discounts, with board approval, if it is in the best interest of the District. **Residents may be required to submit proof of residency. Residency may be verified and an ID card may be obtained from the CDD Office.**

Daily rates are subject to dynamic pricing. Golf Club golf rates vary based on tee-time availability, demand, date, time of day, weather and other factors. Prices may increase or decrease as demand changes. The current price for each tee time is displayed on our online booking system. **The rate shown at the time you complete your reservation is your guaranteed rate and will not change after booking.**

The District will offer a Season Pass only for those that had a Season Pass in a prior year. They will be available in 6- or 12-month increments. This is only for Monday through Thursday play.

A Season pass is not assignable, transferable, alienable or divisible. Extensions of Plans will not be allowed.

III. SEASON PASS REFUNDS, CREDITS, AND TRANSFERS

A. There will be no **refunds** for any reason except documented health reasons. The refund will be prorated based on the schedule below and the member will not be able to rejoin the club for 12-months following the refund. A copy of the medical certification from a licensed physician must be kept on file.

B. Upon approval of the **refund**, the following stipulations will apply:

- a. The amount of the **refund** will be prorated based on the refund schedule found below.
- b. In the event a **refund** is issued, the remaining term of the Season Pass year will be cancelled and any play after issuing a credit will be at the applicable daily rate.

- c. The **refund** issued will only be applied to the next time you register for any prepay plan
- C. If the **refund** request is received by the 10th of the month, a **refund** will be issued for that month based on the **refund** schedule below. Requests received after the 10th of the month, will be prorated based on the month immediately following the month of the request.
- D. There will be no transfers for any reason during the term of the Season Pass increment.
- E. **Leave of Absence** will be considered for medical reasons only. Should a member request a Leave of Absence, the Club will require written documentation from a medical professional stating the nature of the injury and expected duration for the recovery period. All requests for Leave of Absence should be submitted in writing to the attention of the General Manager and include the following: requested date of commencement for leave of absence and anticipated return date. The leave must be for a minimum of 30 days. Leave for non-medical reasons and for medical reasons less than 30 days will not be considered. If granted, the medical leave will freeze the Season Pass until the member is able to return to play (after a minimum of 30 days). Once the member's play has resumed, the Season Pass expiration date will be adjusted to reflect the days missed (number of days during which the Season Pass was frozen). Under no circumstances will there be a refund of money for leave of absence. Misuse of this policy will result in immediate and indefinite suspension from the club. The General Manager is authorized to make decisions regarding requests for leaves of absence and will operate under this authority in the best interest of the Viera East Golf Club and the requesting member.

REFUNDS

Note: The percentage is the amount that will be refunded. There will be no refund issued on sales tax.

12 MONTH PLANS

	<u>Refund</u>		<u>Refund</u>
Month 1	90%	Month 7	30%
Month 2	80%	Month 8	20%
Month 3	70%	Month 9	10%
Month 4	60%	Month 10	None
Month 5	50%	Month 11	None
Month 6	40%	Month 12	None

6 MONTH PLANS

Receive 80% refund/70% credit in month 1, 60% refund/50% credit in month 2, 40% refund/30% credit in month 3, and 20% refund/10% credit in month 4 of the plan
No refunds/credits after month 4.

IV. RESIDENCY STATUS OF USERS

Whether a particular user of the Golf Club shall be classified as a resident or a nonresident for the calculation of rates, fees, and charges is determined in accordance with Chapter IV of the rules of the District.

V. CLUB EXPECTATIONS.

A. Proper attire is encouraged at all times.

- (Men) Appropriate length shorts, collared shirts or mock turtlenecks are required. Tennis (short shorts), cutoffs, running shorts, swim attire, t-shirts, fishnet shirts, tank tops and denim are not permitted on the golf course.
- (Women) Same as above, but women may wear sleeveless and collarless tops. Short shorts and halter-tops are prohibited.
- (Juniors ages 16 and under) Same as adults, but neat and clean t-shirts will be allowed.
- All golfers must wear appropriate footwear. Viera East Golf Club is a spike-less facility. Metal or ceramic spikes are not permitted. The Golf Club Management will change spikes upon request for a nominal fee.

VI. STARTING TIMES

A. Viera East Community Development District residents may request starting 14 days in advance. Loyalty Members can request starting times 10 days in advance. Outside play can request times 7 days in advance

The General Manager and/or Head Golf Professional may use discretion on occasion to modify the tee sheet structure should circumstances warrant such action. Such modification should receive voted approval by the Board of Supervisors if proposed changes are to be a permanent, extending through the end of the fiscal year. Less permanent tee sheet changes may be implemented on a case by case basis and require only written concurrence from a majority of the Board of Supervisors. Should a majority of the Board not support the proposed temporary change; proposed tee sheet modification will not be implemented.

B. Reservations can be made in person, by telephone, or by the internet.

C. Viera East Golf Club recognizes Wednesday as a “Ladies Day” and Thursday as a “Men’s Day”. Other events may be scheduled at the discretion of Golf Club Management. The Golf Club will host a shotgun start for these events at the discretion of the Head Golf Professional. Golf Club Management will establish a shotgun time with seasonal and special maintenance in mind. Regular tee times will be available before and after the shotgun. The golf shop may alter the tee sheet as necessary to accommodate these groups, either by blocking tee times before the shotgun or starting the groups before the shotgun from the 10th tee. Tournaments, other outings, or scheduled course maintenance work that will limit this regular activity will be noticed on the sign up sheet. All players interested in playing in the shotgun should sign up on these sheets or make reservations in the shotgun through the Pro Shop staff. The golf staff will check the sign up sheets several days in advance and adjust the number of needed positions on the tee time sheet. Shotgun starts for other than Ladies’ Day, Men’s days, and other events will only be provided as needed for tournaments per Chapter IV, Section 16 or for operational and maintenance requirements.

D. Advance tee time booking for any resident or public player is a privilege that cannot be abused. Players are expected to call at least 72 hours in advance to cancel or adjust the size of their group. Golfers who repeatedly fail to show for starting times without notifying Golf Club Management of the cancellation may lose their starting time or playing privileges without refund of any fees or dues or be charged for the reservation. Tee time reservations for the general public may require a credit card number to hold the tee

time for all weekend and holiday play at the discretion of the Head Golf Professional or General Manager. Customers may request a cancellation/adjustment number for proof of cancellation/adjustment. Golfers should call if there is concern that the golf course may be closed or tee times may be delayed due to weather. The Golf Club Management will use their best judgment in regards questionable course conditions.

- E. All player's names (first and last), telephone number and email address may be required when securing a starting time reservation.

VII. USE OF PERSONAL GOLF CARTS

- A. Trail Fees, as established under Section 8, Chapter IV of the District Rules are a fee established by Golf Club Management paid in advance for a specific period for use by owners of a private cart on the Viera East Golf Club. **The use of personal golf carts is a privilege granted by the Golf Club after payment of the Trail Fee. Payment of the Trail Fee does not confer an absolute right to such usage and all personal golf cart use shall be at the discretion of the Golf Club Management.** As a courtesy, a Family advance cardholder with trail fees whose cart is in use by another member of the family is allowed to utilize a club golf cart at no charge provided a cart is available. Proper personal golf cart utilization is required for golf staff to allow club cart usage at no charge. The Golf Club Management reserves the right to charge for course cart usage.
- B. All personal golf carts used by such persons must comply with the following:
 - 1. Each cart shall be maintained by its owner in a satisfactory and safe operating condition.
 - 2. Each cart shall be painted and decorated tastefully in accordance with the décor and standards of the Golf Club.
 - 3. Each cart shall be a four (4) wheel electric or gas (2016 or newer EFI engine) cart with a solid top and appropriate golf specific tires.
 - 4. Adequate insurance, in amounts and terms as determined by the Board of Supervisors of the District, shall be maintained on each cart, and proof of current insurance shall be supplied and kept on file in the District Office at the Golf Course. This proof of insurance must be turned into the District Office before the golf cart is used on the course.
 - 5. Each cart must be equipped with operable headlights and rear view mirrors.
 - 6. Each cart must be equipped with sand to fill divots.
 - 7. Each cart must display a current Trail Fee Decal, as issued by the District Office.
 - 8. In the interests of decorum and fairness, users of personal golf carts are not allowed to equip carts with radios, tape decks or other audio components, televisions, or to blow horns while on Golf Club property. Personal coolers are not allowed on Golf Club property. Users of personal carts may not bring their own beverages of any sort or food onto the golf course. Food and beverages are available from the Golf Club restaurant and beverage cart. Resident and non-resident golf carts must be inspected by the Golf Club Management prior to authorization for use on the Golf Club property. Any personal golf cart determined by the Golf Club Management to not comply with the above mandates shall be barred from use on Golf Club property. Continued usage of such a cart shall constitute a trespass under Section 810.09, Florida Statutes. Prohibition of the use of a particular golf cart does not entitle the owner to return of the Trail Fee.

- C. **All golfers using their personal golf cart must at all times check in with the Golf Shop before taking their golf cart onto the course.** Appropriate fees must be paid for all guests in private carts before play commences. Golf Club Management will direct such persons to the appropriate starting point. No more than 2 persons per cart shall be allowed.
- D. Only the owner of the golf cart who has complied with Section 8, Chapter IV of the District Rules and permanently residing adults within the household who have paid appropriate fees shall be entitled to use that person's personal golf cart on Golf Club property.
- E. Only licensed golfers aged 16 and over shall be eligible to use a personal golf cart on Golf Club property. Such persons shall provide appropriate proof of age in the form of a valid driver's license if requested by Golf Club Management.
- F. All personal golf cart users shall respect the privilege accorded them and shall operate the golf cart in a safe and responsible manner. Golf carts shall be operated at safe speeds and only on appropriate areas of the Golf Club.
- G. Residents and non-residents must own and have an operational golf cart to pay annual or daily trail fees.
- H. Every effort must be made to minimize golf cart wear of the golf course. Players must adhere to posted restrictions/rules concerning golf cart proximity to greens and tees. Golf carts must be operated on cart paths around greens and tee areas. Players are generally encouraged to pair up with golfers in the same golf cart. Single riders that join groups during the round are also encouraged to pair up at the turn where feasible. Non-compliance with posted or written rules may result in loss of privileges as referenced in Section VI. D. Golf Club Management may restrict golf cart use per group due to course conditions.
- I. All personal golf carts must be removed from the course no later than 15 minutes prior to dusk.
- J. All regular play shall start on hole #1 unless authorized by the Golf Club Management.
- K. Violation of any of the above policies may result in cancellation of Trail Fee privileges without a return of the Trail Fee.

VIII. USE OF CLUB-PROVIDED GOLF CARTS

- A. Use of Golf Club golf carts shall be in accordance with Section 7, Chapter IV of the District Rules.

All golf cart fees are per person. Individuals may pay a fee for an additional rider. Single riders are encouraged to pair up with other single riders in the group to reduce wear and tear on the golf carts and the course whenever possible. The General Manager has the authority to require players to pair up when conditions warrant.

- B. Golf carts are obtained from the Golf Pro Shop. Golf cart rentals may be paid for by cash, local check, or by credit card. Rental fees are payable in advance.

- C. Course golf carts and rental golf clubs must be returned to the golf cart staging area immediately following play.

IX. GENERAL GOLF CART RULES

- A. Only golfers who are licensed drivers aged 16 and over shall be eligible to use a golf cart on golf course property. Such persons shall provide appropriate proof of age in the form of a valid driving license if requested by Golf Club Management.
- B. Golf carts shall be operated at safe speeds and only on appropriate areas of the Golf Club. Golf carts should not be taken onto private property. Golf cart rental customers are responsible for damage to golf carts that may have occurred during play and subsequent operation of the golf cart. Rental customers are required to report such damage to the pro-shop or cart facility staff. Complete contact information must be provided prior to leaving the golf course.
- C. No golf carts shall be allowed on the golf course later than 15 minutes before dusk. All rented carts must be returned prior to or at that time.
- D. Golf Cart Rules
 - 1. No more than two riders and two sets of golf clubs are permitted per golf cart. Each golfer must have their own bag and set of clubs.
 - 2. Golf carts must stay on paths in the vicinity of all tees and greens.
 - 3. Please keep golf carts on cart paths where provided or at least 60 feet from greens and a safe distance from slopes, water hazards, bunkers, and tee boxes.
 - 4. Golf carts may not be used beyond the number of holes for which first rented.
 - 5. Golf carts are not allowed off the golf course property.
 - 6. Only beverages and coolers purchased from the Viera East Golf Club restaurant Hook & Eagle will be allowed on golf cart; exceptions to this policy are for documented medical reasons only.
 - 7. Golf carts and rental golf clubs must be returned to the golf cart staging area immediately following play.
 - 8. Golf Club Management reserves the right to refuse or cancel the use of a golf cart, without refunding any fees to any person(s) not following any golf cart rules or course regulations.
 - 9. Riding spectators will be allowed along if appropriate golf cart fees have been paid and the space is available.
 - 10. Juniors riding in a golf cart must be of a size that allows their feet to rest flat on the floorboard when seated. If not, approval from the Golf Club Management must be obtained. Golf Club Management

reserves the right to refuse golf course use to any junior golfer.

X. HANDICAP GOLF CART FLAG POLICY

Golfers requiring the use of a handicap flag shall request the use of such from the Golf Club Management by presenting a copy of a valid DMV issued handicap parking decal (issued in the name of the decal owner) and a copy of the corresponding golfer's valid state issued driver's license.

- A. Golfers issued handicap flags are asked to stay on the concrete paths where provided around all tee boxes and greens whenever possible.
- B. All Golfers issued handicap flags must remain at least 30 feet from the edge of all greens and tee boxes. If for any reason, a golfer needs closer access to the tees and the greens, authorization may be given on a case by case basis as determined by Golf Club Management. If this type of authorization is granted a special type of handicap flag will be issued to the golfer.
- C. At no time should a golf cart be driven or parked between a greenside bunker and the green, or between a bulkhead and the green.
- D. The handicap flag must be clearly displayed on the golf cart at all times.
- E. When outside conditions dictate a closure of the fairways (i.e. too wet, annual overseeding), handicap flag play will not be allowed.
- F. Golfers desiring a daily handicap flag may request such flag from the golf shop staff. The golfer must leave either a valid resident I.D. card or valid state issued driver's license with the golf shop staff and a nominal refundable deposit may be required. The golfer requesting this daily handicap flag must show proof of a handicap valid state issued driver's license/I.D. card or a valid DMV issued handicap parking decal. If the issued handicap flag is lost, stolen, not returned or damaged, the deposit will not be refunded.

XI. GENERAL RULES AND REGULATIONS

- A. U.S.G.A. rules govern all play, except where modified by local rules as created by professional golf staff. The U.S.G.A. handicap system is based on the assumption that every player will endeavor to make the best score that he or she can in every round played and will report every acceptable round for handicap purposes.
- B. All golfers must register and pay appropriate fees in the Golf Pro Shop prior to play.
- C. All golfers must have their own bag and golf clubs. Rentals are available.
- D. Proper attire is required. (See Dress Code.)
- E. Slow Play - In the interest of all, golfers should play at a pace which is consistent with the day's pace of play and which positions the group within ½ hole of the group preceding. Groups are encouraged to play when ready and play without delay. Player Assistants are in control of all play on the golf course. If a group has fallen out of position and has interfered with the pace of the following group or groups, they will be asked to increase their pace of play. If this has not been accomplished within a reasonable amount of time, the Player Assistant may:

- Have the group step aside and allow the group behind to play through.
- Ask the group to cease play and reposition themselves directly behind the group in front of them.
- If a group is unable to maintain a proper pace after such actions have taken place, they may be asked to leave the golf course and come back at a time more suitable to such a pace.

Proper “Pace of Play” is 4 hours and 14 minutes based on the USGA pace rating for the golf course. Proper pace of play is also dependent on the pace of play of those players ahead. Groups recognizing that they are a hole or more behind the group ahead should make every effort to improve their pace of play in order to finish in less than 4 hours and 14 minutes.

- F. Golfers are allowed to retrieve his/her golf ball lost on that hole on that day of play. U.S. G.A. Rules allow you up to 5 minutes to search for a lost ball on the hole of play only. If ball is not readily identifiable and retrievable, player must abandon search. Ball hawking is not permitted at any time. Play must not be delayed. Players not abiding may be asked to leave the course.
- G. Private beverage coolers are prohibited, unless required for medical reasons.
- H. Please repair ball marks, rake bunkers and fill divots with the sand that is provided on golf carts.
- I. Walking is permitted after 2:00 P.M. Monday through Thursday only. Walking will not be permitted January 1st thru March 31st or when course conditions do not permit. Electric golf cart usage is mandatory at all other times.
- J. Practice, with the exception of instruction from the professional golf staff, must be confined to the Practice Areas/Range/Green. All practice areas are supervised by the professional golf staff and availability shall be at their discretion. All golfers using the front practice range or the rear practice tee, bunker and/or putting green must register with the golf shop prior to practice. Use of personal golf balls is permitted at practice area at rear of driving range for short game practice for all CDD Residents and public players registered to play golf. Other practice may be approved based on availability and at the discretion of the golf operations staff. All other golfers using the practice area must pay in advance for use of club practice balls. Course practice balls, tokens, and baskets cannot be removed from practice facility.
- K. The Golf Club Management has total control of all pairings and play on the golf course. Golfers or guests not abiding with staff requests may be asked to leave without entitlement to a refund or rain check.
- L. Bicycles, skateboards, and roller blades are not allowed on cart paths, parking lot or Clubhouse area.
- M. Except for service animals (such as Seeing Eye dogs), pets are not permitted on the course facilities or club grounds at any time.
- N. All range balls and range ball containers are the property of the Viera East Golf Club. Removal of these items may result in player to be asked to leave without entitlement to a refund, and or banishment of the facility.

XII. TOURNAMENTS

- A. All tournament play shall be in accordance with Section 16, Chapter IV of the District Rules.
- B. The Golf Club operates a restaurant to provide food for patrons. Patrons of the Golf Club are requested to

refrain from bringing food with them for tournament participants. However, where charitable organizations request authorization to bring donated food to the course for tournament participants, Golf Club Management may utilize discretion in allowing this to occur provided an adequate set up/service fee is paid. Set up/service fees should take into consideration the number of tournament participants and Golf Club staffing requirements.

- C. The Golf Club operates a bar providing beer, wine, liquor, and non-alcoholic beverages to its patrons. In the discretion of the Golf Club Management, tournament sponsors may arrange for alternative beverage service. Payments of appropriate fees (corkage fees) for this privilege are required.

XIII. COURSE CLOSING

If for any reason the golf course is closed for the entire day, all golf reservations for that day will be canceled. If the course is closed temporarily for a period of time due to frost, fog or rain, tee time reservations will be honored beginning at the time the course was closed for play. Tee times will resume where they were left off.

- A. The golf course may be closed for the following reasons:

- **Lightning** – The Viera East Golf Club is equipped with the Thorguard Lightning Prediction System with course alert sirens. If the Thorguard system predicts dangerous lightning in our area the Thorguard system will automatically send a signal to the course alert sirens to warn players of dangerous lightning on the golf course grounds. Lightning is a severe hazard that must be taken seriously. ALL players must immediately stop play and seek shelter at the clubhouse any time they believe lightning threatens them, even if a signal has not been sounded.

Viera East Golf Course uses the following signals:

ONE prolonged horn blast:

DISCONTINUE PLAY IMMEDIATELY

All players must leave the golf course and practice areas and return to the Clubhouse immediately.

THREE consecutive horn blasts:

RESUMPTION OF PLAY

All activity may resume on the course and practice areas.

- **Excessive Rainfall** - excessive rainfall would be defined by puddles on the greens, fairways and cart paths, or by a golf cart leaving tracks that are damaging to the turf. The course should be closed for a period of time long enough to prevent damage to the course and ensure customer satisfaction with their playing experience. The period of time will vary by amount of rain and course condition prior to the rain.
- **Course Maintenance** - course closure for maintenance will be scheduled in advance. Closure will occur ONLY if the work being done could not be completed in a timely manner with play on the course. Examples would be aerification or major rebuilding work.
- **Hurricanes or other Disasters** - the course will be closed in advance of an oncoming hurricane allowing enough time for personnel to complete preparations and evacuate safely. The course will re-open only after the storm has passed, the buildings are inspected, and the course is playable.

Reasonable time will be allowed for any clean-up necessary to ensure all persons' safety.

In the event of a temporary closing, all departments will be open for normal business hours. For extended course closure of more than four hours, the golf shop will remain open until 4:30 P.M. All other departments' personnel will be de-staffed.

XIV. RAIN CHECK POLICY

The Golf Club Management may, in their discretion, close the course during times when play would be dangerous to either persons or the course. There is no obligation to close the course because of inclement weather. All golf play shall be at the player's own risk. A voucher for replay will be issued by the Golf Club Management when inclement weather restricts play on the golf course based on the number of unplayed holes.

The Golf Course Management is under no obligation to issue a rain check for reasons other than inclement weather.

XV. GOLF MAINTENANCE AND LANDSCAPING

The Golf Course Superintendent will be responsible for the development of all golf course landscaping programs and installation or removal of all material. Requests by residents for landscaping to be placed on golf course property must be made in writing to the Golf Club General Manager, who will consult with the Golf Club Superintendent and evaluate the request. The Golf Staff will make the decision on the request and reply to the resident. The cost of any residential request will be the responsibility of the resident, to include material, installation, and additional costs during establishment period.

SECTION 2

FY 2026-2027

Season Pass CDD Rate

Monday - Thursday

7%

Increase from last FY

CDD Residents

6 Month

	<u>Last Year Base Price</u>	<u>FY Increase</u>	<u>New Base Price</u>
Greens Fees w/ Trail Fee	\$2,871.00	\$200.97	\$3,072.00
Greens Fees w/ Cart	\$3,334.00	\$233.38	\$3,567.00
Greens Fees Only (Daily Cart @ Current Rate)	\$1,760.00	\$123.20	\$1,883.00

12 Month

Greens Fees w/ Trail Fee	\$4,101.00	\$287.07	\$4,388.00
Greens Fees w/ Annual Cart	\$4,763.00	\$333.41	\$5,096.00
Greens Fees Only (Daily Cart @ Current Rate)	\$2,513.00	\$175.91	\$2,689.00

Golf Cart Fees

18 Holes	Pre-Pay \$18.00 all others \$24.00	Pre-Pay \$18.00 all others \$24.00
9 Holes	\$15.00	\$15.00
Rider Fee	\$10.00	\$10.00

Miscellaneous

Rental Clubs 18 Holes	\$15 - \$50.00	\$15 - \$50.00
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Range Balls*

*all Range Ball prices do not include tax

Warm Up Basket 15 Practice Balls	\$4.00	\$5.00
Small Basket 30 Practice Balls	\$8.00	\$10.00
Medium Basket 60 Practice Balls	\$10.00	\$12.00
Large Basket 90 Practice Balls	\$13.00	\$15.00

Annual Season Pass Range Plan	\$424.00 per person + tax	\$467.00 per person + tax
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Loyalty Program

N/A

\$125.00/yr

20% Discount on daily rack rateround, includes a free warm up bucket

All rates are subject to a 7% sales tax.

All rates are subject to a 7% sales tax.

2% Discount on Annual Passes when paying cash/check

Viera East Golf Course Range of Rates

FISCAL YEAR 2027

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

	Range of Rates
Green Fees	
18 Holes*	\$1-\$150
Cart Rental	
Cart/pp/9 holes	\$5-\$20
Cart/pp/18 Holes	\$7-\$30
Cart/public/18 holes	\$7-\$30
Miscellaneous	
Rental Clubs	\$15-\$60
Driving Range	\$1-\$30
League Play	
9 Holes w/ Cart	\$10-\$50
Junior Golf Fee	
18 Holes*	\$11-\$50
Prepaid Season Pass	
12 Months	\$2,000-\$5,500
6 Months	\$1,500-\$4,200

*Rates vary by date and tee time. Current rates are displayed when booking. Dynamic pricing may cause rates to increase or decrease based on demand and availability. Your rate is locked once your reservation is confirmed.

SECTION B

SECTION 1

RESOLUTION 2026-05

THE ANNUAL APPROPRIATION RESOLUTION OF THE VIERA EAST COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026 AND ENDING SEPTEMBER 30, 2027; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2026, submitted to the Board of Supervisors (“**Board**”) of the Viera East Community Development District (“**District**”) a proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2026 and ending September 30, 2027 (“**Fiscal Year 2026/2027**”), along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

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

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

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

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

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

SECTION 1. BUDGET

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. The Proposed Budget, attached hereto as **Exhibit "A,"** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* ("**Adopted Budget**"), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Viera East Community Development District for the Fiscal Year Ending September 30, 2027."
- d. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption and shall remain on the website for at least two (2) years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2026/2027, the sum of \$_____ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

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

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2026/2027 or within sixty (60) days following the end of the Fiscal Year 2026/2027 may amend its Adopted Budget for that fiscal year as follows:

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

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

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

PASSED AND ADOPTED THIS 27TH DAY OF AUGUST 2026.

ATTEST:

**VIERA EAST COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

By: _____

Its: _____

Exhibit A Fiscal Year 2026/2027 Budget

Viera East
Community Development District

Proposed Budget
FY 2027



**Viera East
Community Development District**

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Viera East
Community Development District
General Fund
Proposed Operating Budget
Fiscal Year 2027

	Actuals FY 2025	Adopted Budget FY 2026	Actuals As Of 5/31/26	Projected Next 4 Months	Total Projected @ 9/30/26	Proposed Budget FY 2027
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Revenues

Maintenance Assessments	\$1,389,162	\$1,378,973	\$1,360,299	\$18,674	\$1,378,973	\$1,920,890
Recreation Assessments	\$0	\$0	\$0	\$0	\$0	\$47,187
Golf Course Administrative Services	\$56,280	\$56,280	\$37,520	\$18,760	\$56,280	\$65,000
Donations for Park Materials	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Income - Farmers Market	\$8,292	\$10,000	\$3,573	\$1,786	\$5,359	\$6,000
Interest Income	\$20,176	\$5,000	\$16,572	\$4,143	\$20,715	\$10,000

Total Revenues	\$ 1,473,909	\$ 1,450,253	\$ 1,417,964	\$ 43,364	\$ 1,461,328	\$ 2,049,077
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Administrative Expenditures

Supervisors Fees	\$25,322	\$30,519	\$17,554	\$8,777	\$26,331	\$29,906
Engineering Fees	\$0	\$5,000	\$0	\$350	\$350	\$5,000
Attorney's Fees	\$12,483	\$20,000	\$6,113	\$4,000	\$10,113	\$20,000
Dissemination	\$1,050	\$1,082	\$721	\$361	\$1,082	\$1,136
Trustee Fees	\$4,041	\$6,160	\$2,694	\$3,466	\$6,160	\$6,468
Annual Audit	\$14,661	\$15,022	\$10,015	\$5,007	\$15,022	\$15,170
Collection Agent	\$0	\$2,575	\$1,717	\$858	\$2,575	\$2,704
Management Fees	\$115,242	\$118,700	\$79,133	\$39,567	\$118,700	\$124,635
Postage	\$13	\$2,000	\$125	\$125	\$250	\$2,000
Printing & Binding	\$375	\$2,500	\$35	\$17	\$52	\$2,500
Insurance - Liability	\$9,760	\$12,804	\$7,231	\$5,573	\$12,804	\$13,444
Legal Advertising	\$770	\$2,500	\$213	\$107	\$320	\$2,500
Other Current Charges	\$6,407	\$1,200	\$253	\$126	\$379	\$1,200
Office Supplies	\$103	\$2,000	\$93	\$47	\$140	\$2,000
Dues & Licenses	\$175	\$175	\$175	\$0	\$175	\$175
Information Technology	\$4,735	\$4,972	\$3,315	\$1,657	\$4,972	\$5,221

Total Administrative	\$ 195,137	\$ 227,208	\$ 129,385	\$ 70,039	\$ 199,424	\$ 234,059
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Operating Expenditures

Salaries	\$182,683	\$187,425	\$132,448	\$66,224	\$198,672	\$237,175
Administration Fee	\$1,900	\$1,508	\$365	\$183	\$548	\$1,436
FICA Expense	\$13,975	\$14,338	\$10,861	\$5,430	\$16,291	\$17,879
Health Insurance	\$1,366	\$5,250	\$706	\$353	\$1,059	\$1,525
Workers Compensation	\$2,811	\$4,169	\$2,710	\$1,355	\$4,065	\$4,453
Unemployment	\$610	\$1,119	\$476	\$238	\$714	\$1,158
Retirement Contribution	\$0	\$5,061	\$5,015	\$2,507	\$7,522	\$7,898
Other Contractual	\$9,283	\$10,000	\$7,777	\$3,889	\$11,666	\$10,000
Lifestyle/Amenities Promotions	\$90,416	\$116,000	\$76,121	\$38,061	\$114,182	\$150,000
Training	(\$87)	\$500	\$845	\$422	\$1,267	\$500

Total Operating	\$ 302,958	\$ 345,370	\$ 237,325	\$ 118,662	\$ 355,987	\$ 432,024
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Maintenance Expenditures

Canal Maintenance	\$9,850	\$14,000	\$11,780	\$2,220	\$14,000	\$14,000
Lake Bank Restoration	\$170,620	\$164,000	\$161,079	\$2,922	\$164,000	\$200,000
Lake Bank Education Project	\$0	\$3,000	\$0	\$3,000	\$3,000	\$3,000
Environmental Services	\$0	\$10,000	\$0	\$10,000	\$10,000	\$10,000
Water Management System	\$136,763	\$148,622	\$84,061	\$64,561	\$148,622	\$171,350
Midge Control	\$0	\$8,000	\$0	\$8,000	\$8,000	\$8,000
Contingencies	\$2,890	\$7,500	\$2,363	\$1,182	\$3,545	\$7,500
Fire Line Management	\$1,895	\$3,500	\$700	\$350	\$1,050	\$3,500
Basin Repair	\$0	\$3,000	\$0	\$3,000	\$3,000	\$3,000

Total Maintenance	\$ 322,019	\$ 361,622	\$ 259,983	\$ 95,234	\$ 355,217	\$ 420,350
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**Viera East
Community Development District
General Fund
Proposed Operating Budget
Fiscal Year 2027**

	Actuals FY 2025	Adopted Budget FY 2026	Actuals As Of 5/31/26	Projected Next 4 Months	Total Projected @ 9/30/26	Proposed Budget FY 2027
<i>Grounds Maintenance Expenditures</i>						
Salaries	\$197,533	\$244,367	\$131,608	\$65,804	\$197,412	\$274,696
Bonus Program	\$59,814	\$0	\$75,108	\$0	\$75,108	\$0
Administrative Fees	\$2,162	\$2,840	\$1,340	\$670	\$2,011	\$3,308
FICA Expense	\$15,111	\$18,694	\$10,748	\$5,374	\$16,122	\$21,514
Health Insurance	\$32,068	\$34,538	\$23,360	\$11,680	\$35,040	\$36,000
Workers Compensation	\$3,254	\$5,436	\$2,735	\$1,367	\$4,102	\$5,384
Unemployment	\$1,254	\$2,608	\$1,149	\$574	\$1,723	\$3,043
Retirement Contribution	\$0	\$6,682	\$0	\$0	\$0	\$6,682
Telephone/Internet	\$9,063	\$6,000	\$6,380	\$3,190	\$9,570	\$10,500
Utilities	\$6,008	\$8,020	\$2,697	\$1,348	\$4,045	\$5,000
Property Appraiser	\$2,391	\$2,100	\$2,391	\$0	\$2,391	\$2,500
Insurance - Property	\$3,636	\$3,711	\$2,658	\$1,329	\$3,987	\$4,186
Repairs	\$40,261	\$25,000	\$38,002	\$19,001	\$57,003	\$60,000
Fuel	\$15,015	\$18,000	\$9,665	\$4,832	\$14,497	\$18,000
Park Maintenance	\$30,612	\$35,000	\$27,832	\$13,916	\$41,749	\$45,000
Sidewalk Repair	\$0	\$15,000	\$8,638	\$4,319	\$12,957	\$15,000
Chemicals	\$3,241	\$4,000	\$808	\$404	\$1,211	\$4,000
Contingencies	\$18,889	\$10,000	\$4,345	\$2,172	\$6,517	\$10,000
Refuse	\$15,121	\$18,000	\$9,391	\$4,696	\$14,087	\$18,000
Office Supplies	\$2,361	\$2,500	\$309	\$155	\$464	\$2,500
Uniforms	\$3,271	\$4,000	\$4,473	\$2,236	\$6,709	\$7,000
Fire Alarm System	\$270	\$500	\$0	\$500	\$500	\$500
Rain Bird Pump System	\$9,194	\$0	\$0	\$0	\$0	\$0
Park Materials	\$335	\$10,000	\$195	\$97	\$292	\$10,000
Bay Hill Flow Way Maintenance	\$0	\$20,000	\$0	\$20,000	\$20,000	\$20,000
Maintenance Reserve - Transfer Out	\$31,777	\$19,058	\$0	\$19,058	\$19,058	\$379,832
Maintenance Reserve - Transfer Out (Excess)	\$0	\$0	\$0	\$0	\$0	\$0
Total Grounds Expenditures	\$ 502,640	\$ 516,053	\$ 363,831	\$ 182,724	\$ 546,554	\$ 962,645
Total Expenses	\$ 1,322,754	\$ 1,450,253	\$ 990,523	\$ 466,659	\$ 1,457,182	\$ 2,049,077
Excess Revenue/(Expenditures)	\$ 151,156	\$ -	\$ 427,441	\$ (423,295)	\$ 4,146	-

	FY 2026	FY 2027	Change
Net Assessment - General ⁽¹⁾	\$ 1,350,028	\$ 1,920,890	\$ 570,862
Net Assessment - Recreation	\$ 28,945	\$ 47,187	\$ 18,242
Total Net Assessments	\$ 1,378,973	\$ 1,968,077	\$ 589,104
Discounts @ 6%	\$ 88,020	\$ 125,622	\$ 37,602
Gross Assessment	\$ 1,466,993	\$ 2,093,699	\$ 626,706
Assessable Units - Residential	4,204	4,204	
Assessable Units - Non-Residential	1,869	1,869	
Total Units	6,073	6,073	
Gross Assessment per Unit - General Fund	\$ 236.49	\$ 336.49	\$ 100.00
Gross Assessment per Unit - Recreation	\$ 128.67	\$ 8.27	\$ (120.40)
Gross Assessment per Unit - Debt Service	\$ 138.90	\$ 108.57	\$ (30.33)
	\$ 504.06	\$ 453.32	\$ (50.74)
Net Assessment per Unit - General Fund	\$ 222.30	\$ 316.30	
Net Assessment per Unit - Recreation	\$ 120.95	\$ 7.77	
Net Assessment per Unit - Debt Service	\$ 130.57	\$ 102.05	

⁽¹⁾ Please note that no General Fund assessments support the Golf Course,

Viera East

Community Development District

General Fund Budget

Revenues:

Maintenance Assessments

The District will levy a Non-Ad Valorem Assessment on all the assessable property within the District in order to pay for its operating and maintenance expenditures incurred during the fiscal year. Please note that no General Fund assessments support the Golf Course,

Recreation Operations

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

Golf Course Administrative Services

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

Description	Annual Amount
Base	\$ 84,000.00
10% of Maintenance Supervisor	\$ (7,560.00)
50% of Labor Position	\$ (11,440.00)
Total	\$ 65,000.00

Miscellaneous Income - Farmers' Market

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

Interest Income

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

Administrative Expenditures:

Supervisors Fees

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

Engineering Fees

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

Attorney Fees

Legal Counsel:

Shutts and Bowen LLP

300 South Orange Avenue

Suite 300

Orlando, FL 32801

Telephone: (407) 835-6759

Fax: (407) 849-7288

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

Dissemination

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

o Series 2020 Special Assessment Revenue Bond \$ 1,136.10

Trustee Fees

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

Annual Audit

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

Collection Agent

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

Contractor	Services	Monthly	Annual
GMS-Central Florida ,LLC	Assessments	\$ 225.31	\$ 2,703.75

Management Fees

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

Postage

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

Printing & Binding

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

Insurance - Liability

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

Description	Admin. Amount	Field Amount	Annual Amount
General Liability	\$ 8,173	\$ -	\$ 8,173
POL/EPLI	\$ 5,271	\$ -	\$ 5,271
Property	\$ -	\$ 4,186	\$ 4,186
Total	\$ 13,444	\$ 4,186	\$ 17,631

Legal Advertising

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

Other Current Charges

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

Office Supplies

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

Dues & Licenses

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

Information Technology

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

Operating Expenditures:

Salaries

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

Administration Fee

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

FICA Expense

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

Health Insurance

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

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

Workers Compensation

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

Unemployment

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

Retirement Contribution

Contribution to the retirement account for eligible employees.

Other Contractual

Miscellaneous fees and contracts incurred for the District.

Description	Annual Amount
Ecolab Pest Elimination	\$ 6,015
Xelar Copier	\$ 1,876
Additional Contract Funds	\$ 2,109
Total	\$ 10,000

Lifestyle/Amenities Promotions

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

Training

Expenses for providing training to staff.

Maintenance Expenditures:

Canal Maintenance

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

Lake Bank Restoration

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

Lake Bank Education Project

Allocation of funds dedicated for the lake bank education project.

Environmental Services

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

Wetland monitoring reports as required by SJRWMD and USA COE.

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

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

Permit compliance and general services as required.

Water Management System

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

Description	Monthly Amount	Annual Amount
Natural Areas Management	\$ 5,159	\$ 61,906
Wingate & Auburn Lake Aquatic Weed Control	\$ 1,040	\$ 12,476
Bayhill Wetland Maintenance (Bi-Monthly)	\$ 490	\$ 2,940
Natural Vegetation Management (Bi-Monthly)	\$ 240	\$ 1,440
Aquatic Weed Control	\$ 5,332	\$ 63,988
Header Canal Maintenance (Quarterly)	\$ 1,950	\$ 7,800
Submerged Eel Grass Control	\$ 1,400	\$ 16,800
Unanticipated Repairs / Improvements	\$ -	\$ 4,000
Total	\$ 15,611	\$ 171,350

Midge Control

Lake spraying for midge control throughout the CDD.

Contingencies

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

Fire Line Maintenance

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

Basin Repair

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

Grounds Maintenance Expenditures:

Salaries

The District currently has a 3 full-time employees and 2 part time employee to handle the grounds maintenance of the District. The proposed amount includes a 5% cost of living increase for qualifying full-time employees.

Bonus Program

Represents annual bonus to be paid to eligible employees.

Administration Fee

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

FICA Expense

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

Health Insurance

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

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

Workers Compensation

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

Unemployment

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

Retirement Contribution

Contribution to the retirement account for eligible employees.

Telephone/Internet

Expenses incurred for the telephone, fax machine and internet.

Utilities

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

Vendor	Account	Monthly Amount	Annual Amount
FPL	83490-45156	\$ 585	\$ 7,020
Contingency			\$ (2,020)
Total			\$ 5,000

Property Appraiser

Fees incurred for the Brevard County Property Appraiser performing work in support of processing and distributing non-ad valorem assessment information. The cost for FY2027 is estimated to be \$2,500.

Insurance - Property

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

Description	Admin. Amount	Field Amount	Annual Amount
General Liability	\$ 8,173	\$ -	\$ 8,173
POL/EPLI	\$ 5,271	\$ -	\$ 5,271
Property	\$ -	\$ 4,186	\$ 4,186
Total	\$ 13,444	\$ 4,186	\$ 17,631

Repairs

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

Fuel

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

Park Maintenance

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

Sidewalk Repair

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

Chemicals

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

Contingencies

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

Refuse

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

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

Office Supplies

Costs for items used in the office.

Uniforms

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

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

Fire Alarm System

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

Park Materials

Costs for items used for the park.

Bay Hill Flow Way Maintenance

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

Maintenance Reserves – Transfer Out

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

Viera East
Community Development District
Capital Reserve Fund
Proposed Budget FY 2027

	Adopted Budget FY 2026	Actuals As Of 5/31/26	Projected Next 4 Months	Total Projected @ 9/30/26	Proposed Budget FY 2027
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Revenues

Beginning Fund Balance	\$1,407,203	\$1,573,325	\$0	\$1,573,325	\$ 1,512,995
Interest Income	\$2,500	\$30,947	\$7,737	\$38,684	\$18,000
Reserve Funding - Transfer In (General)	\$19,058	\$0	\$19,058	\$19,058	\$379,832
Reserve Funding - Transfer In (Golf)	\$166,149	\$0	\$166,149	\$166,149	\$208,970
Reserve Funding - Transfer In (Simulator)	\$0	\$0	\$0	\$0	(\$100,000)
Reserve Funding - Transfer In (General Excess)	\$0	\$0	\$0	\$0	\$0
Reserve Funding - Transfer In (Golf Excess)	\$0	\$0	\$0	\$0	\$0

Total Revenues	\$ 1,594,910	\$ 1,604,273	\$ 192,943	\$ 1,797,216	\$ 2,019,797
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Expenditures

Capital Outlay - General	\$84,180	\$79,411	\$4,769	\$84,180	\$117,559
Capital Outlay - Golf	\$154,741	\$106,945	\$47,796	\$154,741	\$81,921
Truck Maintenance	\$25,000	\$0	\$25,000	\$25,000	\$25,000
Sign Project	\$20,000	\$3,362	\$16,639	\$20,000	\$0
Bank Fees	\$0	\$200	\$100	\$300	\$300

Total Expenditures	\$ 283,921	\$ 189,917	\$ 94,304	\$ 284,221	\$ 224,780
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Excess Revenues (Expenditures)	\$ 1,310,989	\$ 1,414,356	\$ 98,639	\$ 1,512,995	\$ 1,795,017
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Potential Capital Reserve Split			
	<u>General Fund</u>	<u>Golf Course</u>	<u>Total</u>
Beginning Balance - 9/30/26	\$ 468,559	\$ 1,104,767	\$ 1,573,325
FY26 Interest Income	\$ 11,521	\$ 27,163	\$ 38,684
FY26 Contributions	\$ 19,058	\$ 166,149	\$ 185,206
FY26 Projected Excess	\$ -	\$ -	\$ -
FY26 Expenses	\$ (129,180)	\$ (154,741)	\$ (283,921)
FY25 Bank Fees	\$ (89)	\$ (210)	\$ (300)
Projected Excess Revenue Fund End of FY26	\$ 369,868	\$ 1,143,127	\$ 1,512,995

Viera East
Community Development District
Debt Service Fund
Series 2020
Proposed Budget FY 2027

	Adopted Budget FY 2026	Actuals As Of 5/31/26	Projected Next 4 Months	Total Projected @ 9/30/26	Proposed Budget FY 2027
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Revenues

Special Assessments	\$ 655,615	\$ 646,737	\$ 8,878	\$ 655,615	\$ 512,530
Interest Income	\$ 5,000	\$ 14,435	\$ -	\$ 14,435	\$ 5,000
Beginning Fund Balance	\$ 379,668	\$ 141,435	\$ -	\$ 141,435	\$ 74,261
Total Revenues	\$ 1,040,283	\$ 802,606	\$ 8,878	\$ 811,485	\$ 591,791

Expenditures

Series 2020

Interest-11/1	\$ 75,658	\$ 75,658	\$ -	\$ 75,658	\$ 67,708
Principal- 5/1	\$ 795,000	\$ 795,000	\$ -	\$ 795,000	\$ 380,000
Interest-5/1	\$ 75,658	\$ 75,658	\$ -	\$ 75,658	\$ 67,708
Total Expenditures	\$ 946,315	\$ 946,315	\$ -	\$ 946,315	\$ 515,415

Transfer In

Transfer In	\$ -	\$ 200,021	\$ 9,070	\$ 209,092	\$ -
Excess Revenues (Expenditures)	\$ 93,968	\$ 56,312	\$ 17,949	\$ 74,261	\$ 76,376

* Excess Revenues needed to pay the 11/1/27 Interest Payment \$ 63,908

Land Use	ERU	Units	Total ERU	Percentage	Net Per Unit	Net Assessments
Residential	1.00	4,204.00	4,204.00	84%	\$ 102.05	\$ 429,026.91
Commercial	4.00	204.56	818.24	16%	\$ 408.21	\$ 83,503.09
Net Annual Assessment		4,408.56	5,022.24			\$ 512,530.00

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

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

Viera East
Community Development District
Golf Course & Restaurant
Proposed Operating Budget
Fiscal Year 2027

	Actuals FY 2025	Adopted Budget FY 2026	Actuals As Of 05/31/26	Projected Next 4 Months	Total Projected @ 9/30/26	Proposed Budget FY 2027
<u>Revenues</u>						
<u>Golf Course Revenue</u>						
Greens Fees	\$2,174,412	\$2,250,000	\$1,718,729	\$859,365	\$2,578,094	\$2,407,500
Gift Cards - Sales & Usage	\$7,339	\$0	\$4,592	\$2,296	\$6,888	\$0
Season Advance/Trail Fees	\$90,443	\$100,000	\$63,139	\$31,569	\$94,708	\$100,000
Loyalty Program	\$25,625	\$25,000	\$16,459	\$8,230	\$24,689	\$25,000
Driving Range	\$113,460	\$87,418	\$80,566	\$40,283	\$120,849	\$87,418
Golf Lessons	\$19,254	\$15,000	\$25,040	\$12,520	\$37,560	\$15,000
Golf Simulator	\$0	\$0	\$0	\$0	\$0	\$100,000
Miscellaneous Income	\$12,345	\$15,000	\$10,759	\$5,380	\$16,139	\$15,000
Recreation Operating	\$43,169	\$18,239	\$12,159	\$6,080	\$18,239	\$0
<u>Pro Shop Revenue</u>						
Merchandise Sales	\$145,175	\$125,664	\$123,753	\$61,876	\$185,629	\$125,664
<u>Restaurant Revenue</u>						
Food & Snack Sales	\$438,967	\$466,211	\$298,736	\$149,368	\$448,104	\$512,832
Beverage Sales	\$47,518	\$37,516	\$43,530	\$21,765	\$65,295	\$41,268
Beer Sales	\$229,449	\$236,465	\$152,784	\$76,392	\$229,176	\$271,935
Wine Sales	\$20,506	\$20,463	\$21,115	\$10,558	\$31,673	\$23,533
Liquor Sales	\$203,053	\$202,884	\$131,825	\$65,913	\$197,738	\$253,605
Miscellaneous Income	\$5,230	\$0	\$4,048	\$2,024	\$6,071	\$497
Total Revenues	\$ 3,575,946	\$ 3,599,861	\$ 2,707,234	\$ 1,353,617	\$ 4,060,852	\$ 3,979,252
<u>General Expenditures</u>						
Other Contractual Services	\$15,728	\$20,000	\$7,329	\$3,665	\$10,994	\$20,000
Telephone	\$11,870	\$20,392	\$7,137	\$3,569	\$10,706	\$20,392
Utilities	\$30,718	\$5,348	\$11,171	\$5,586	\$16,757	\$18,000
Repairs & Maintenance	\$18,266	\$15,000	\$6,749	\$3,375	\$10,124	\$15,000
Bank Charges	\$76,597	\$75,000	\$57,739	\$28,870	\$86,609	\$75,000
Office Supplies	\$5,519	\$4,500	\$3,052	\$1,526	\$4,578	\$4,500
Operating Supplies	\$15,656	\$12,000	\$15,148	\$7,574	\$22,722	\$23,000
Dues, Licenses & Subscriptions	\$18,126	\$14,502	\$9,112	\$4,556	\$13,669	\$14,502
Drug Testing - All Departments	\$0	\$500	\$0	\$0	\$0	\$500
Training, Education & Employee Relations	\$6,208	\$5,000	\$6,167	\$3,084	\$9,251	\$5,000
Contractual Security	\$11,327	\$8,400	\$4,110	\$2,055	\$6,166	\$8,400
IT Services	\$7,758	\$8,400	\$4,433	\$2,217	\$6,650	\$8,400
Total Golf Course Expenditures	\$ 217,774	\$ 189,042	\$ 132,149	\$ 66,075	\$ 198,224	\$ 212,694
<u>Golf Course Operations</u>						
Salaries	\$353,177	\$383,355	\$264,880	\$132,440	\$397,320	\$408,241
Administrative Fee	\$13,903	\$16,848	\$8,855	\$4,427	\$13,282	\$14,508
FICA Expense	\$27,018	\$29,327	\$21,384	\$10,692	\$32,076	\$32,230
Health Insurance	\$3,023	\$10,500	\$6,133	\$3,066	\$9,199	\$10,000
Workers Compensation	\$5,766	\$7,077	\$5,520	\$2,760	\$8,280	\$8,502
Unemployment	\$7,426	\$10,935	\$4,818	\$2,409	\$7,227	\$8,500
Retirement Contribution	\$0	\$0	\$43	\$22	\$65	\$250
Golf Printing	\$4,139	\$4,500	\$2,674	\$1,337	\$4,011	\$4,500
Utilities	\$19,011	\$18,980	\$14,143	\$7,071	\$21,214	\$23,336
Repairs	\$574	\$3,400	\$1,233	\$617	\$1,850	\$3,400
Pest Control	\$0	\$1,300	\$0	\$650	\$650	\$1,300
Supplies	\$6,472	\$10,000	\$7,941	\$3,971	\$11,912	\$12,500
Uniforms	\$3,003	\$1,750	\$1,334	\$667	\$2,001	\$2,000
Training, Education & Employee Relations	\$2,058	\$2,500	\$272	\$136	\$409	\$2,500
Cart Lease	\$137,496	\$137,684	\$98,771	\$44,886	\$143,657	\$137,684
Cart Maintenance	\$2,719	\$5,000	\$2,641	\$1,321	\$3,962	\$5,000
Driving Range Supplies	\$606	\$5,000	\$3,603	\$1,801	\$5,404	\$5,000
Total Golf Operation Expenditures	\$ 586,391	\$ 648,155	\$ 444,246	\$ 218,273	\$ 662,519	\$ 679,450

Viera East
Community Development District
Golf Course & Restaurant
Proposed Operating Budget
Fiscal Year 2027

	Actuals FY 2025	Adopted Budget FY 2026	Actuals As Of 05/31/26	Projected Next 4 Months	Total Projected @ 9/30/26	Proposed Budget FY 2027
<u><i>Golf Course Maintenance</i></u>						
Salaries	\$496,608	\$497,856	\$ 384,557	\$192,278	\$576,835	\$519,954
Administrative Fees	\$5,640	\$6,616	\$ 3,453	\$1,727	\$5,180	\$7,552
FICA Expense	\$37,991	\$38,086	\$ 31,208	\$15,604	\$46,813	\$51,605
Health Insurance	\$60,590	\$67,672	\$ 49,303	\$24,651	\$73,954	\$76,858
Workers Compensation	\$8,051	\$10,462	\$ 7,893	\$3,946	\$11,839	\$12,441
Unemployment	\$4,159	\$6,418	\$ 3,183	\$1,592	\$4,775	\$7,086
Retirement Contribution	\$0	\$0	\$ 2,484	\$1,242	\$3,725	\$3,500
Utilities	\$31,527	\$32,080	\$ 17,934	\$8,967	\$26,900	\$32,080
Repairs	\$55,352	\$48,000	\$ 25,577	\$12,788	\$38,365	\$48,000
Restaurant Repairs	\$5,565	\$5,000	\$ 8,173	\$4,086	\$12,259	\$10,000
Fuel & Oil	\$30,331	\$35,000	\$ 19,923	\$9,961	\$29,884	\$35,000
Pest Control	\$3,013	\$4,600	\$ 812	\$406	\$1,218	\$4,600
Irrigation/Drainage	\$12,710	\$20,000	\$ 4,796	\$2,398	\$7,194	\$20,000
Sand/Topsoil	\$19,826	\$26,500	\$ 20,567	\$10,283	\$30,850	\$35,000
Flowers/Mulch	\$3,858	\$7,000	\$ -	\$3,500	\$3,500	\$7,000
Fertilizer	\$106,764	\$175,000	\$ 123,094	\$61,547	\$184,642	\$182,000
Seed/Sod	\$272	\$10,000	\$ -	\$5,000	\$5,000	\$10,000
Trash Removal	\$3,004	\$3,462	\$ 3,892	\$1,946	\$5,838	\$4,500
Contingencies	\$3,481	\$7,500	\$ 6,273	\$3,137	\$9,410	\$7,500
First Aid	\$277	\$800	\$ 39	\$20	\$59	\$800
Operating Supplies	\$12,965	\$15,000	\$ 9,163	\$4,582	\$13,745	\$15,000
Training	\$865	\$2,500	\$ 1,030	\$515	\$1,546	\$2,500
Janitorial Supplies	\$769	\$1,200	\$ 2,006	\$1,003	\$3,009	\$3,500
Janitorial Services	\$13,439	\$13,956	\$ 9,719	\$4,859	\$14,578	\$15,000
Soil & Water Testing	\$0	\$1,000	\$ 1,695	\$848	\$2,543	\$3,000
Uniforms	\$11,042	\$11,550	\$ 8,485	\$4,243	\$12,728	\$13,000
Equipment Rental	\$10,187	\$4,606	\$ 6,500	\$3,250	\$9,750	\$4,606
Equipment Lease	\$221,669	\$243,144	\$ 151,154	\$75,577	\$226,731	\$243,144
Total Golf Course Maintenance	\$ 1,159,954	\$ 1,295,008	\$ 902,912	\$ 459,956	\$ 1,362,869	\$ 1,375,226

Merchandise Sales

Cost of Goods Sold	\$112,464	\$87,965	\$68,465	\$34,232	\$102,697	\$87,965
Total Merchandise Sales	\$ 112,464	\$ 87,965	\$ 68,465	\$ 34,232	\$ 102,697	\$ 87,965

Restaurant Expenditures

Salaries	\$358,295	\$336,263	\$264,089	\$132,045	\$396,134	\$374,528
Administrative Fee	\$8,674	\$8,354	\$5,021	\$2,511	\$7,532	\$8,424
FICA Expense	\$38,252	\$25,724	\$28,844	\$14,422	\$43,267	\$31,151
Health Insurance	\$13,742	\$14,700	\$16,055	\$8,028	\$24,083	\$30,907
Workers Compensation	\$5,136	\$7,300	\$5,415	\$2,708	\$8,123	\$7,841
Unemployment	\$6,309	\$6,882	\$4,993	\$2,496	\$7,489	\$7,795
Utilities	\$11,123	\$12,100	\$9,929	\$4,964	\$14,893	\$16,382
Pest Control	\$0	\$1,200	\$0	\$600	\$600	\$1,200
Merchant Fees	\$25,904	\$32,208	\$16,509	\$8,254	\$24,763	\$32,208
Equipment Lease	\$1,713	\$1,750	\$1,211	\$605	\$1,816	\$1,750
Kitchen Equipment & Supplies	\$14,421	\$0	\$10,347	\$5,174	\$15,521	\$0
Paper & Plastic Supplies	\$13,360	\$15,000	\$5,271	\$2,636	\$7,907	\$0
Operating Supplies	\$2,002	\$23,043	\$6,255	\$3,127	\$9,382	\$52,043
Delivery/Gas	\$5,491	\$6,780	\$4,385	\$2,192	\$6,577	\$6,780
Dues & License	\$12,561	\$11,500	\$7,216	\$3,608	\$10,824	\$11,500
Total Restaurant Expenditures	\$ 516,984	\$ 502,803	\$ 385,539	\$ 193,369	\$ 578,908	\$ 582,509

Viera East
Community Development District
Golf Course & Restaurant
Proposed Operating Budget
Fiscal Year 2027

	Actuals FY 2025	Adopted Budget FY 2026	Actuals As Of 05/31/26	Projected Next 4 Months	Total Projected @ 9/30/26	Proposed Budget FY 2027
<u>Cost of Goods Sold</u>						
Food Cost	\$234,573	\$265,740	\$141,181	\$70,591	\$211,772	\$292,314
Beverage Cost	\$32,314	\$33,764	\$25,995	\$12,997	\$38,992	\$37,141
Beer Cost	\$84,489	\$87,492	\$55,326	\$27,663	\$82,989	\$100,616
Wine Cost	\$11,543	\$10,846	\$5,922	\$2,961	\$8,882	\$12,472
Liquor Cost	\$62,656	\$62,894	\$35,584	\$17,792	\$53,376	\$78,618
Total Cost of Goods Sold	\$ 425,575	\$ 460,736	\$ 264,008	\$ 132,004	\$ 396,012	\$ 521,161
<u>Administrative Expenditures</u>						
Legal Fees	\$0	\$1,500	\$0	\$0	\$0	\$1,500
Engineering Fees	\$0	\$600	\$0	\$0	\$0	\$600
Arbitrage	\$1,050	\$600	\$400	\$200	\$600	\$600
Dissemination	\$1,050	\$1,103	\$735	\$368	\$1,103	\$0
Trustee Fees	\$4,089	\$4,510	\$2,726	\$1,363	\$4,089	\$4,961
Annual Audit	\$5,239	\$5,278	\$3,519	\$1,759	\$5,278	\$5,330
Golf Course Administrative Services	\$56,280	\$56,280	\$37,520	\$18,760	\$56,280	\$65,000
Insurance	\$157,164	\$166,132	\$92,254	\$46,127	\$138,381	\$133,286
Marketing	\$1,100	\$0	\$0	\$0	\$0	\$0
Property Taxes	\$9,444	\$12,000	\$6,757	\$3,379	\$10,136	\$12,000
Total Administrative Expenditures	\$ 235,417	\$ 248,003	\$ 143,912	\$ 71,956	\$ 215,867	\$ 223,277
Total Revenues	\$ 3,575,946	\$ 3,599,861	\$ 2,707,234	\$ 1,353,617	\$ 4,060,852	\$ 3,979,252
Total Expenditures	\$ 3,254,559	\$ 3,431,712	\$ 2,341,231	\$ 1,175,866	\$ 3,517,097	\$ 3,682,282
Operating Income (Loss)	\$ 321,387	\$ 168,149	\$ 366,003	\$ 177,752	\$ 543,755	\$ 296,970
<u>Non Operating Revenues/(Expenditures)</u>						
Assessments - Recreation Debt Service	\$564,524	\$560,250	\$545,000	\$0	\$545,000	\$0
Interest Income	\$23,853	\$10,000	\$26,829	\$5,000	\$31,829	\$12,000
Interfund Transfer Out - Debt Service	\$0	\$0	(\$200,021)	(\$9,070)	(\$209,092)	\$0
Renewal & Replacement	(\$84,410)	(\$166,149)	\$0	(\$166,149)	(\$166,149)	(\$208,970)
Renewal & Replacement - Simulator	\$0	\$0	\$0	\$0	\$0	(\$100,000)
Interest Expense	(\$53,250)	(\$27,250)	(\$27,250)	\$0	(\$27,250)	\$0
Principal Expense	(\$520,000)	(\$545,000)	\$0	\$0	\$0	\$0
Total Non Operating Revenues/(Expenditures)	\$ (69,282)	\$ (168,149)	\$ 344,558	\$ (170,219)	\$ 174,339	\$ (296,970)
Net Non Operating Income / (Loss)	\$ 252,104	\$ (0)	\$ 710,561	\$ 7,533	\$ 718,094	\$ (0)

Viera East

Community Development District

Recreational Operating Budget

Revenues:

Green Fees

Estimated revenue for public paid rounds of golf.

Gift Cards - Sales & Usage

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

Season Advance/Trail Fees

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

Loyalty Program

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

Driving Range

Estimated revenue from the District's driving range.

Golf Lessons

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

Golf Simulator

Estimated revenue from golfing simulator use at the golf course.

Miscellaneous Income - Golf Course

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

Merchandise Sales

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

Food & Snack Sales

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

Beverage Sales

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

Beer Sales

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

Wine Sales

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

Liquor Sales

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

Miscellaneous Income - Restaurant

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

General Expenditures:

Other Contractual Services

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

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

Telephone

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

Vendor	Monthly Amount	Annual Amount
Cricket Wireless	\$ 239	\$ 2,868
Fusion	\$ 690	\$ 8,280
Hulu Subscription	\$ 106	\$ 1,272
Contingency		\$ 7,972
Total		\$ 20,392

Utilities

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

Vendor	Account	Monthly Amount	Annual Amount
FPL	45156	\$ 365	\$ 4,380
Florida City Gas	9398	\$ 565	\$ 6,780
City of Cocoa	112664	\$ 495	\$ 5,940
City of Cocoa	141774	\$ 98	\$ 1,176
Contingency			\$ (276)
Total			\$ 18,000

Repairs & Maintenance

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

Bank Charges

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

Office Supplies

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

Operating Supplies

Represents various operating supplies purchased.

Dues, Licenses & Subscriptions

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

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

Drug Testing - All Departments

Costs incurred for drug testing.

Training, Education & Employee Relations

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

Contractual Security

Security system costs for the maintenance of clubhouse alarm systems.

IT Services

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

Golf Course Operations:

Salaries

The District currently has a 3 full-time and 27 part-time employees to handle the golf course operations of the District. The proposed amount includes a 5% cost of living increase for qualifying full-time employees.

Administration Fee

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

FICA Expense

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

Health Insurance

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

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

Workers Compensation

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

Unemployment

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

Retirement Contribution

Contribution to the retirement account for eligible employees.

Golf Printing

Printing for materials needed for the course.

Utilities

Estimated cost of basic utilities for golf operations.

Vendor	Account	Monthly Amount	Annual Amount
FPL	33189	\$ 705	\$ 8,460
FPL	42334	\$ 100	\$ 1,200
FPL	52104	\$ 750	\$ 9,000
City of Cocoa	112664	\$ 350	\$ 4,200
Contingency			\$ 476
Total			\$ 23,336

Repairs

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

Pest Control

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

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

Supplies

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

Uniforms

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

Training, Education & Employee Relations

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

Cart Lease

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

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

Cart Maintenance

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

Driving Range Supplies

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

Golf Course Maintenance:

Salaries

The District currently has a 13 full-time employees to handle the golf course maintenance of the District. The proposed amount includes a 5% cost of living increase for qualifying full-time employees.

Administration Fee

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

FICA Expense

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

Health Insurance

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

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

Workers Compensation

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

Unemployment

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

Retirement Contribution

Contribution to the retirement account for eligible employees.

Utilities

Estimated cost of basic utilities for golf operations.

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

Repairs

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

Restaurant Repairs

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

Fuel & Oil

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

Pest Control

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

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

Irrigation/Drainage

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

Sand/Topsoil

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

Flowers/Mulch

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

Fertilizer

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

Seed/Sod

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

Trash Removal

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

Vendor	Monthly Amount	Annual Amount
Waste Management, Inc.	\$ 232	\$ 2,784
Contingency		\$ 1,716
Total		\$ 4,500

Contingencies

Funding of unanticipated costs.

First Aid

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

Operating Supplies

Represents various operating supplies purchased.

Training

Training seminars for golf course maintenance staff.

Janitorial Supplies

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

Janitorial Services

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

Soil & Water Testing

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

Uniforms

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

Vendor	Monthly Amount	Annual Amount
Unifirst	\$ 900	\$ 10,800
Contingency		\$ 2,200
Total		\$ 13,000

Equipment Rental

Rental of larger capital items required for course maintenance.

Equipment Lease

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

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

Merchandise Sales:

Cost of Goods Sold

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

Restaurant Expenditures:

Salaries

The District currently has 5 full-time and 13 part-time employees to handle the restaurant operations of the District. The proposed amount includes a 5% cost of living increase for qualifying full-time employees.

Administration Fee

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

FICA Expense

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

Health Insurance

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

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

Workers Compensation

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

Unemployment

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

Utilities

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

Vendor	Account	Monthly Amount	Annual Amount
FPL	33189	\$ 705	\$ 8,460
City of Cocoa	112664	\$ 535	\$ 6,420
Contingency			\$ 1,502
Total			\$ 16,382

Pest Control

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

Merchant Fees

The estimated cost for merchant credit card fees.

Equipment Lease

The estimated cost to Ecolab for the dish machine rental.

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

Operating Supplies

Represents various operating supplies purchased such as kitchen equipment, paper and plastic supplies, thermometers, silverware, microwave, storage cabinets, etc.

Delivery/Gas

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

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

Dues and License

Represents the cost of all restaurant operating licenses through DBPR.

Restaurant Cost of Goods Sold:

Food Cost

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

Beverage Cost

Represents beverages purchased for the restaurant.

Beer Cost

Represents beer purchased for the restaurant.

Wine Cost

Represents wine purchased for the restaurant.

Liquor Cost

Represents liquor purchased for the restaurant.

Administrative Expenditures:

Legal Fees

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

Engineering Fees

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

Arbitrage

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

Trustee Fees

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

Annual Audit

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

Golf Course Administrative Services

Cost of administrative services provided for the CDD.

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

Insurance

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

Description	27536
General Liability	\$ 48,160
Property	\$ 85,126
Total	\$ 133,286

Property Taxes

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

Non Operating Expenditures

Renewal & Replacement

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

Renewal & Replacement - Simulator

Expenditure related to the golf course simulator.

SECTION 2

RESOLUTION 2026-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE VIERA EAST COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2026/2027; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

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

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

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

WHEREAS, the Board of Supervisors (“**Board**”) of the District hereby determines to undertake various operations and maintenance and other activities described in the District’s budget (“**Adopted Budget**”) for the fiscal year beginning October 1, 2026 and ending September 30, 2027 (“**Fiscal Year 2026/2027**”), attached hereto as **Exhibit “A”** and incorporated by reference herein; and

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PASSED AND ADOPTED this 27th day of August 2026.

ATTEST:

**VIERA EAST COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

By: _____

Its: _____

Exhibit A: Budget
Exhibit B: Assessment Roll

**Viera East CDD
FY 27 Assessment Roll**

ParcelID	FY 27 O&M	Debt	Rec	Total
25 3622-00-752	\$25,915.48	\$3,608.75	\$627.91	\$30,152.14
25 3634-PG-A-1	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-PG-A-2	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-PG-A-3	\$336.49	\$108.56	\$8.27	\$453.32
25 3635-PG-A-4	\$336.49	\$108.56	\$8.27	\$453.32
25 3635-PG-A-5	\$336.49	\$108.56	\$8.27	\$453.32
25 3635-PG-A-6	\$336.49	\$108.56	\$8.27	\$453.32
25 3635-PG-A-7	\$336.49	\$108.56	\$8.27	\$453.32
25 3635-PG-A-8	\$336.49	\$108.56	\$8.27	\$453.32
25 3635-PG-A-9	\$336.49	\$108.56	\$8.27	\$453.32
25 3635-PG-A-10	\$336.49	\$108.56	\$8.27	\$453.32
25 3635-PG-A-11	\$336.49	\$108.56	\$8.27	\$453.32
25 3635-PG-A-12	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-PG-A-13	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-PG-A-14	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-PG-A-15	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-PG-B-1	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-PG-B-2	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-PG-B-3	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-PG-B-4	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-PG-B-5	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-PG-B-6	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-PG-B-7	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-PG-B-8	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-PG-B-9	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-PG-B-10	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-PG-B-11	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-PG-B-12	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-PG-B-13	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-PG-B-14	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-PL-*-80	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-PL-*-81	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-01-A-16	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-01-A-17	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-01-A-18	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-01-A-19	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-01-A-20	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-01-A-21	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-01-B-15	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-01-B-16	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-01-B-17	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-01-B-18	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-01-B-19	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-01-B-20	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-01-B-21	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-01-B-22	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-01-B-23	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-01-B-24	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-01-B-25	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-01-B-26	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-01-B-27	\$336.49	\$108.56	\$8.27	\$453.32
25 3635-25-A-22	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-02-B-28	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-PO-B-42	\$336.49	\$108.56	\$8.27	\$453.32
25 3635-25-A-23	\$336.49	\$108.56	\$8.27	\$453.32
25 3635-25-A-24	\$336.49	\$108.56	\$8.27	\$453.32
25 3635-25-A-25	\$336.49	\$108.56	\$8.27	\$453.32
25 3635-25-A-26	\$336.49	\$108.56	\$8.27	\$453.32
25 3635-25-A-27	\$336.49	\$108.56	\$8.27	\$453.32
25 3635-25-A-28	\$336.49	\$108.56	\$8.27	\$453.32

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ParcelID	FY 27 O&M	Debt	Rec	Total
25 3635-26-A-36	\$336.49	\$108.56	\$8.27	\$453.32
25 3635-26-A-37	\$336.49	\$108.56	\$8.27	\$453.32
25 3635-26-A-38	\$336.49	\$108.56	\$8.27	\$453.32
25 3635-26-A-39	\$336.49	\$108.56	\$8.27	\$453.32
25 3635-26-A-40	\$336.49	\$108.56	\$8.27	\$453.32
25 3635-26-A-41	\$336.49	\$108.56	\$8.27	\$453.32
25 3635-26-A-42	\$336.49	\$108.56	\$8.27	\$453.32
25 3635-26-A-43	\$336.49	\$108.56	\$8.27	\$453.32
25 3635-26-A-44	\$336.49	\$108.56	\$8.27	\$453.32
25 3635-26-B-56	\$336.49	\$108.56	\$8.27	\$453.32
25 3635-26-B-57	\$336.49	\$108.56	\$8.27	\$453.32
25 3635-26-B-58	\$336.49	\$108.56	\$8.27	\$453.32
25 3635-26-B-59	\$336.49	\$108.56	\$8.27	\$453.32
25 3635-26-B-60	\$336.49	\$108.56	\$8.27	\$453.32
25 3635-26-B-61	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-25-A-2	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-25-A-3	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-25-A-4	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-25-A-5	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-25-A-6	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-25-A-7	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-25-A-8	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-25-A-9	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-25-A-10	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-25-A-11	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-25-A-12	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-25-A-13	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-25-A-14	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-25-A-15	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-25-A-16	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-25-A-17	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-25-A-18	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-25-A-19	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-25-A-95	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-25-A-96	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-25-A-97	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-25-A-98	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-25-A-99	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-25-A-100	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-25-A-101	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-25-A-102	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-25-A-103	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-25-A-104	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-25-A-105	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-25-A-106	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-25-A-107	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-25-A-108	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-25-A-109	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-25-A-110	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-25-A-111	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-25-A-112	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-25-A-113	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-25-A-114	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-25-A-115	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-00-500	\$2,837.92	\$395.18	\$68.76	\$3,301.86
25 3633-01-A-13	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-01-A-14	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-01-A-15	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-01-A-16	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-01-A-17	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-01-A-18	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-01-A-19	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-01-A-20	\$336.49	\$108.56	\$8.27	\$453.32

ParcelID	FY 27 O&M	Debt	Rec	Total
25 3633-01-A-21	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-01-A-22	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-01-A-23	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-01-A-24	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-01-A-25	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-01-A-26	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-01-A-27	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-01-A-28	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-01-A-29	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-01-A-30	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-01-B-7	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-01-B-8	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-01-B-9	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-01-B-10	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-01-B-11	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-01-B-12	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-01-B-13	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-01-B-14	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-01-B-15	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-01-B-16	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-01-B-17	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-01-B-18	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-26-*-1	\$3,991.79	\$555.86	\$96.72	\$4,644.37
25 3634-26-*-5	\$3,929.42	\$547.18	\$95.21	\$4,571.81
25 3635-27-A-45	\$336.49	\$108.56	\$8.27	\$453.32
25 3635-27-A-46	\$336.49	\$108.56	\$8.27	\$453.32
25 3635-27-A-47	\$336.49	\$108.56	\$8.27	\$453.32
25 3635-27-A-48	\$336.49	\$108.56	\$8.27	\$453.32
25 3635-27-A-49	\$336.49	\$108.56	\$8.27	\$453.32
25 3635-27-B-62	\$336.49	\$108.56	\$8.27	\$453.32
25 3635-27-B-63	\$336.49	\$108.56	\$8.27	\$453.32
25 3635-27-B-64	\$336.49	\$108.56	\$8.27	\$453.32
25 3635-27-B-65	\$336.49	\$108.56	\$8.27	\$453.32
25 3635-27-B-66	\$336.49	\$108.56	\$8.27	\$453.32
25 3635-27-B-67	\$336.49	\$108.56	\$8.27	\$453.32
25 3635-27-B-68	\$336.49	\$108.56	\$8.27	\$453.32
25 3635-27-B-69	\$336.49	\$108.56	\$8.27	\$453.32
25 3635-27-B-70	\$336.49	\$108.56	\$8.27	\$453.32
25 3635-27-B-71	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-81-3-1	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-81-3-2	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-81-3-3	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-81-3-4	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-81-3-5	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-81-3-6	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-81-3-7	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-81-3-8	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-81-3-9	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-81-3-10	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-81-3-11	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-81-3-12	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-81-3-13	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-81-3-14	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-81-3-15	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-81-3-16	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-QT-B-6	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-QT-A-11	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-QT-B-9	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-QT-B-10	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-QT-B-11	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-QT-A-1	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-QT-A-2	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-QT-A-3	\$336.49	\$108.56	\$8.27	\$453.32

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ParcelID	FY 27 O&M	Debt	Rec	Total
25 3634-27-B-7	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-27-B-8	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-27-B-9	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-27-B-10	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-27-B-11	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-27-B-12	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-27-B-13	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-27-B-14	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-27-B-15	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-27-B-16	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-27-B-17	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-27-B-18	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-27-B-19	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-27-B-20	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-27-C-1	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-27-C-34	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-27-C-35	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-27-C-36	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-27-C-37	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-27-C-38	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-82-4-1	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-82-4-2	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-82-4-3	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-82-4-4	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-82-4-5	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-82-4-6	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-82-4-7	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-82-4-8	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-82-4-9	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-82-4-10	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-82-4-11	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-82-4-12	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-82-4-13	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-82-4-14	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-82-4-15	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-82-4-16	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-82-4-17	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-82-4-18	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-82-4-19	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-82-4-20	\$336.49	\$108.56	\$8.27	\$453.32
25 3622-00-756	\$6,237.18	\$868.53	\$151.12	\$7,256.83
25 3628-01-*1	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-01-*2	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-01-*3	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-01-*4	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-01-*5	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-01-*6	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-01-*7	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-01-*8	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-01-*9	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-01-*10	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-01-*11	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-01-*12	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-01-*13	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-01-*14	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-01-*15	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-01-*16	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-01-*17	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-01-*18	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-01-*19	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-01-*20	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-01-*21	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-01-*22	\$336.49	\$108.56	\$8.27	\$453.32

[illegible]

ParcelID	FY 27 O&M	Debt	Rec	Total
25 3627-QZ-D-18	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-QZ-D-19	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-05-B-105	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-05-B-106	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-05-B-107	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-05-B-108	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-05-B-109	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-05-B-110	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-05-B-111	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-05-C-9	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-05-C-10	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-05-C-11	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-05-C-12	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-05-C-13	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-05-C-14	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-05-C-15	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-05-C-16	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-05-C-17	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-05-C-18	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-05-C-19	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-05-C-20	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-02-*1	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-02-*2	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-02-*3	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-02-*4	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-02-*5	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-02-*6	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-02-*7	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-02-*8	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-02-*9	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-02-*10	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-02-*11	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-02-*12	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-02-*13	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-02-*14	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-02-*15	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-02-*16	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-02-*17	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-02-*18	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-02-*19	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-02-*20	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-02-*21	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-02-*22	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-02-*23	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-02-*24	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-02-*25	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-02-*26	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-06-A-117	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-06-A-118	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-06-A-119	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-06-A-120	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-06-A-121	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-06-A-122	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-06-A-123	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-06-A-124	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-06-A-125	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-06-A-126	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-06-C-43	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-06-C-44	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-06-C-45	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-06-C-46	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-06-C-47	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-06-C-48	\$336.49	\$108.56	\$8.27	\$453.32

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ParcelID	FY 27 O&M	Debt	Rec	Total
25 3628-05-A-26	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-05-A-27	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-05-A-28	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-05-A-29	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-05-A-30	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-05-A-31	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-05-A-32	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-05-A-33	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-05-A-34	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-05-A-35	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-05-A-36	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-05-A-37	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-05-A-38	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-05-A-39	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-05-A-40	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-05-A-41	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-05-A-42	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-05-A-43	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-05-A-44	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-05-A-45	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-05-A-46	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-05-A-47	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-05-A-48	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-05-A-49	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-05-A-50	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-05-A-51	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-05-A-52	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-05-A-53	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-05-A-54	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-05-A-55	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-05-A-56	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-05-B-1	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-05-B-2	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-05-B-3	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-05-B-4	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-05-B-5	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-05-B-6	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-05-B-7	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-05-B-8	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-05-B-9	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-05-B-10	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-05-B-11	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-05-B-12	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-05-B-13	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-05-B-14	\$336.49	\$108.56	\$8.27	\$453.32
25 3628-05-B-15	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-29-*-1	\$3,430.45	\$477.69	\$83.12	\$3,991.26
25 3634-29-*-2	\$3,711.12	\$516.78	\$89.92	\$4,317.82
25 3634-29-*-3	\$3,617.56	\$503.75	\$87.65	\$4,208.96
25 3634-29-*-4	\$3,555.19	\$495.06	\$86.14	\$4,136.40
25 3634-29-*-5	\$34,990.57	\$4,872.46	\$847.79	\$40,710.83
25 3634-30-*-3	\$4,677.88	\$651.40	\$113.34	\$5,442.62
25 3634-30-*-6	\$3,617.56	\$503.75	\$87.65	\$4,208.96
25 3634-30-*-8	\$6,330.74	\$881.56	\$153.39	\$7,365.69
25 3627-51-C-12	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-51-C-13	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-51-C-14	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-51-C-15	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-51-C-16	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-51-C-17	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-51-C-18	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-51-C-19	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-51-C-20	\$336.49	\$108.56	\$8.27	\$453.32

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ParcelID	FY 27 O&M	Debt	Rec	Total
25 3634-10-C-27	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-10-C-28	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-10-C-29	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-10-C-30	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-10-C-31	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-10-C-32	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-SQ-A	\$121,136.40	\$39,082.98	\$2,977.20	\$163,196.58
25 3634-SO-E-1	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-SO-E-2	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-SO-E-3	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-SO-E-4	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-SO-E-5	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-SO-E-6	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-SO-E-7	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-SO-G-1	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-SO-G-2	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-SO-G-3	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-SO-G-23	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-SO-G-24	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-SO-G-25	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-SO-G-26	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-SO-G-27	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-SO-G-28	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-SO-G-29	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-SO-G-30	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-SO-G-31	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-SO-G-32	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-SO-G-33	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-SO-G-34	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-SO-G-35	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-SO-G-36	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-SO-G-37	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-SO-G-38	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-SO-H-1	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-SO-H-2	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-SO-H-3	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-SO-H-14	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-SO-H-15	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-SO-H-16	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-SO-H-17	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-SO-H-18	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-SO-H-19	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-SO-H-20	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-SO-H-21	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-SO-H-22	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-SO-H-23	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-04-A-1	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-04-A-2	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-04-A-3	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-04-A-4	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-04-A-5	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-04-A-6	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-04-A-7	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-04-A-8	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-04-A-9	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-04-A-10	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-04-A-11	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-04-A-12	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-04-A-13	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-04-A-14	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-04-A-15	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-04-A-62	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-04-A-63	\$336.49	\$108.56	\$8.27	\$453.32

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ParcelID	FY 27 O&M	Debt	Rec	Total
25 3627-SR-C-8	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-SR-C-9	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-SR-D-1	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-SR-E-1	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-SR-E-2	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-SR-E-3	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-SR-E-4	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-SR-E-5	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-SR-E-6	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-SR-F-1	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-SR-F-2	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-SR-F-3	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-SR-F-4	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-SR-F-5	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-SR-F-6	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-SR-F-7	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-SR-F-8	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-SR-F-9	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-SR-F-10	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-SR-F-11	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-SR-F-12	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-SR-F-13	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-SR-F-14	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-SR-F-15	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-SR-F-16	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-SR-F-17	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-SR-F-18	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-SR-F-19	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-SR-F-20	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-SR-F-21	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-ST-A-74	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-ST-A-75	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-ST-A-76	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-ST-A-77	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-ST-A-78	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-ST-A-79	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-ST-A-80	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-ST-A-81	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-ST-A-82	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-ST-A-83	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-ST-A-84	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-ST-A-85	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-ST-A-86	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-ST-A-87	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-ST-B-91	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-ST-B-92	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-ST-B-93	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-ST-B-94	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-ST-B-95	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-ST-B-96	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-ST-B-97	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-ST-B-98	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-ST-B-99	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-ST-B-100	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-ST-B-101	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-ST-B-102	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-SS-*2	\$7,079.20	\$985.78	\$171.52	\$8,236.50
25 3634-SS-*1	\$8,045.96	\$1,120.41	\$194.95	\$9,361.32
25 3627-75-E-7	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-75-E-8	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-75-E-9	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-75-E-10	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-75-E-11	\$336.49	\$108.56	\$8.27	\$453.32

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ParcelID	FY 27 O&M	Debt	Rec	Total
25 3627-07-E-30	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-30-*-4.01	\$1,902.34	\$264.90	\$46.09	\$2,213.33
25 3627-08-C-23	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-08-C-24	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-08-C-25	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-08-C-26	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-08-C-27	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-08-C-28	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-08-C-29	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-08-C-30	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-08-C-31	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-08-C-32	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-08-C-33	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-08-C-34	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-08-C-35	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-08-D-1	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-08-D-2	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-08-D-3	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-08-D-4	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-08-D-5	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-08-D-6	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-08-D-7	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-08-D-8	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-08-D-9	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-08-D-10	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-08-D-11	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-08-D-12	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-08-D-13	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-08-D-14	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-08-D-15	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-08-D-16	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-08-D-17	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-08-D-18	\$336.49	\$108.56	\$8.27	\$453.32
25 3627-08-D-19	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-00-510	\$6,268.36	\$872.87	\$151.88	\$7,293.12
25 3633-QV-A-1	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-2	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-3	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-4	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-5	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-6	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-7	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-8	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-9	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-10	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-11	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-12	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-13	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-14	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-15	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-16	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-17	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-18	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-19	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-20	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-21	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-22	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-23	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-24	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-25	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-26	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-27	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-28	\$336.49	\$108.56	\$8.27	\$453.32

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ParcelID	FY 27 O&M	Debt	Rec	Total
25 3633-QV-A-155	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-156	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-157	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-158	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-159	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-160	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-161	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-162	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-163	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-164	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-165	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-166	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-167	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-168	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-169	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-170	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-171	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-172	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-173	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-174	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-175	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-176	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-177	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-178	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-179	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-180	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-181	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-182	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-183	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-184	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-185	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-186	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-187	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-188	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-189	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-190	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-191	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-192	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-193	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-194	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-195	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-196	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-197	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-198	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-199	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-200	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-201	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-202	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-203	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-204	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-205	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-206	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-207	\$336.49	\$108.56	\$8.27	\$453.32
25 3633-QV-A-208	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-00-511	\$6,268.36	\$872.87	\$151.88	\$7,293.12
25 3634-00-512	\$22,516.21	\$3,135.40	\$545.55	\$26,197.17
25 3634-SZ-*-1.01	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-SZ-*-1.02	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-SZ-*-1.03	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-SZ-*-1.04	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-SZ-*-1.05	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-SZ-*-1.06	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-SZ-*-1.07	\$336.49	\$108.56	\$8.27	\$453.32

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ParcelID	FY 27 O&M	Debt	Rec	Total
25 3634-SZ-*-2.97	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-SZ-*-2.98	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-SZ-*-2.99	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-SZ-*-3	\$336.49	\$108.56	\$8.27	\$453.32
25 3634-30-*-7.02	\$592.53	\$82.51	\$14.36	\$689.40
25 3634-30-*-7.03	\$592.53	\$82.51	\$14.36	\$689.40
25 3634-30-*-7.04	\$592.53	\$82.51	\$14.36	\$689.40
25 3634-30-*-7.05	\$592.53	\$82.51	\$14.36	\$689.40
25 3634-30-*-7.06	\$592.53	\$82.51	\$14.36	\$689.40
25 3634-30-*-7.07	\$592.53	\$82.51	\$14.36	\$689.40
25 3634-30-*-7.08	\$623.72	\$86.85	\$15.11	\$725.68
25 3634-30-*-7.09	\$623.72	\$86.85	\$15.11	\$725.68
25 3634-SG-*-1.01	\$3,773.49	\$525.46	\$91.43	\$4,390.38
25 3634-30-*-4.02	\$1,185.06	\$165.02	\$28.71	\$1,378.80
25 3634-30-*-4.03	\$1,216.25	\$169.36	\$29.47	\$1,415.08
25 3634-30-*-4.04	\$1,216.25	\$169.36	\$29.47	\$1,415.08
25 3634-SG-*-1.02	\$2,432.50	\$338.73	\$58.94	\$2,830.17
25 3634-30-*-2.07	\$592.53	\$82.51	\$14.36	\$689.40
25 3634-30-*-2.08	\$592.53	\$82.51	\$14.36	\$689.40
25 3634-30-*-2.09	\$592.53	\$82.51	\$14.36	\$689.40
25 3634-00-513.A	\$1,060.32	\$147.65	\$25.69	\$1,233.66
25 3634-00-513.B	\$1,091.51	\$151.99	\$26.45	\$1,269.95
25 3634-SS-*-1.01	\$3,711.12	\$516.78	\$89.92	\$4,317.82
25 3634-30-*-2.12	\$1,621.67	\$225.82	\$39.29	\$1,886.77
25 3634-30-*-2.10	\$1,839.97	\$256.22	\$44.58	\$2,140.76
26 3610-01-*-1	\$8,732.05	\$1,215.94	\$211.57	\$10,159.56
26 3610-01-*-2	\$6,860.90	\$955.39	\$166.23	\$7,982.51
26 3610-01-*-3	\$10,883.88	\$1,515.59	\$263.71	\$12,663.17
26 3603-03-*-1	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-03-*-2	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-03-*-3	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-03-*-4	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-03-*-5	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-03-*-6	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-03-*-7	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-03-*-8	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-03-*-9	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-03-*-10	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-03-*-11	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-03-*-12	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-03-*-13	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-03-*-14	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-03-*-15	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-03-*-16	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-03-*-17	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-03-*-18	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-03-*-19	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-03-*-20	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-03-*-21	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-03-*-22	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-03-*-23	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-03-*-24	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-03-*-25	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-03-*-26	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-03-*-27	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-03-*-28	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-03-*-29	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-50-*-1	\$6,923.27	\$964.07	\$167.74	\$8,055.08
26 3610-50-*-2	\$2,463.69	\$343.07	\$59.69	\$2,866.45
26 3610-50-*-3	\$5,707.02	\$794.71	\$138.28	\$6,640.01
26 3610-50-*-4	\$3,586.38	\$499.41	\$86.89	\$4,172.67
26 3610-50-*-5	\$11,070.99	\$1,541.64	\$268.24	\$12,880.88
26 3603-04-*-30	\$336.49	\$108.56	\$8.27	\$453.32

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ParcelID	FY 27 O&M	Debt	Rec	Total
26 3610-02-B-29	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-02-B-30	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-02-B-31	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-02-A-62	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-52-*-32	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-52-*-33	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-52-*-34	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-52-*-35	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-52-*-36	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-52-*-37	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-52-*-38	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-52-*-39	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-52-*-40	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-52-*-41	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-52-*-42	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-52-*-43	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-52-*-44	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-52-*-45	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-03-*-1	\$17,900.70	\$2,492.69	\$433.72	\$20,827.11
26 3610-03-*-2	\$24,356.18	\$3,391.62	\$590.13	\$28,337.93
26 3610-PW-A-13	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-PW-A-14	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-PW-A-15	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-PW-A-16	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-PW-A-17	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-PW-A-18	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-PW-A-19	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-PW-A-20	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-PW-A-21	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-PW-A-22	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-PW-A-23	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-PW-A-24	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-PW-A-25	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-PW-A-26	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-PW-A-27	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-PW-A-28	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-PW-A-29	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-PW-A-30	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-PW-A-31	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-PW-A-32	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-PW-A-33	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-PW-A-34	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-PW-A-35	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-PW-A-36	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-PW-A-37	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-PW-A-38	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-PW-A-39	\$336.49	\$108.56	\$8.27	\$453.32
26 3611-PW-A-40	\$336.49	\$108.56	\$8.27	\$453.32
26 3611-PW-A-41	\$336.49	\$108.56	\$8.27	\$453.32
26 3611-PW-A-42	\$336.49	\$108.56	\$8.27	\$453.32
26 3611-PW-A-43	\$336.49	\$108.56	\$8.27	\$453.32
26 3611-PW-A-44	\$336.49	\$108.56	\$8.27	\$453.32
26 3611-PW-A-45	\$336.49	\$108.56	\$8.27	\$453.32
26 3611-PW-A-46	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-PW-A-47	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-PW-A-48	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-PW-A-49	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-PW-A-50	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-PW-A-51	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-PW-A-52	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-PW-B-12	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-PW-B-13	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-PW-B-14	\$336.49	\$108.56	\$8.27	\$453.32

ParcelID	FY 27 O&M	Debt	Rec	Total
26 3610-53-*-102	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-53-*-103	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-53-*-104	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-53-*-105	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-53-*-106	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-53-*-107	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-53-*-108	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-53-*-109	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-53-*-110	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-53-*-111	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-53-*-112	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-53-*-113	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-53-*-114	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-53-*-115	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-QE-*-232	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-QE-*-233	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-QE-*-234	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-QE-*-235	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-QE-*-236	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-QE-*-237	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-QE-*-252	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-QE-*-253	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-QE-*-254	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-QE-*-255	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-QE-*-256	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-QE-*-257	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-QE-*-258	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-QE-*-259	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-QE-*-260	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-QE-*-261	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-QE-*-262	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-QE-*-263	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-QE-*-264	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-QE-*-265	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-QE-*-266	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-04-*-1	\$13,752.98	\$1,915.11	\$333.22	\$16,001.31
26 3610-75-*-7	\$3,960.61	\$551.52	\$95.96	\$4,608.09
26 3610-50-*-2.01	\$3,368.08	\$469.01	\$81.61	\$3,918.69
26 3610-50-*-2.02	\$3,399.26	\$473.35	\$82.36	\$3,954.97
26 3610-04-*-1.01	\$15,312.27	\$2,132.25	\$371.00	\$17,815.52
26 3610-54-*-116	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-54-*-117	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-54-*-118	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-54-*-119	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-54-*-120	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-54-*-121	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-54-*-122	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-54-*-123	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-54-*-124	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-54-*-125	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-54-*-126	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-54-*-127	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-54-*-128	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-54-*-129	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-54-*-130	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-54-*-131	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-54-*-132	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-54-*-133	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-54-*-134	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-54-*-135	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-54-*-136	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-54-*-137	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-54-*-138	\$336.49	\$108.56	\$8.27	\$453.32

ParcelID	FY 27 O&M	Debt	Rec	Total
26 3610-05-*-9	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-05-*-10	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-05-*-11	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-05-*-12	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-05-*-13	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-05-*-14	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-05-*-15	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-05-*-16	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-05-*-17	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-05-*-18	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-05-*-19	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-05-*-20	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-05-*-21	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-05-*-22	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-05-*-23	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-05-*-24	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-05-*-25	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-05-*-26	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-05-*-27	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-05-*-28	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-75-*-2	\$2,089.45	\$290.96	\$50.63	\$2,431.04
26 3610-75-*-4	\$2,027.08	\$282.27	\$49.11	\$2,358.47
26 3610-75-*-6	\$2,650.80	\$369.13	\$64.23	\$3,084.16
26 3610-75-*-1	\$21,830.13	\$3,039.86	\$528.92	\$25,398.91
26 3610-75-*-2.01	\$3,149.78	\$438.61	\$76.32	\$3,664.70
26 3610-00-757	\$14,906.86	\$2,075.79	\$361.18	\$17,343.83
26 3610-50-*-2.03	\$3,118.59	\$434.27	\$75.56	\$3,628.42
26 3610-75-*-5.01	\$4,210.10	\$586.26	\$102.01	\$4,898.36
26 3603-05-AA.1	\$27,661.89	\$3,851.94	\$670.22	\$32,184.05
26 3610-00-758	\$17,214.61	\$2,397.15	\$417.09	\$20,028.85
26 3610-00-760	\$9,355.77	\$1,302.80	\$226.68	\$10,885.25
26 3603-RR-A-1	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-A-2	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-A-3	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-A-4	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-A-5	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-A-6	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-A-7	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-A-8	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-A-9	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-A-10	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-A-11	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-A-12	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-A-13	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-A-14	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-A-15	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-A-16	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-A-17	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-A-18	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-A-19	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-A-20	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-A-21	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-A-22	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-A-23	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-A-24	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-A-25	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-A-26	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-A-27	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-A-28	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-A-29	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-A-30	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-A-31	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-A-32	\$336.49	\$108.56	\$8.27	\$453.32

ParcelID	FY 27 O&M	Debt	Rec	Total
26 3603-RR-A-33	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-A-34	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-A-35	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-A-36	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-A-37	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-A-38	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-A-39	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-A-40	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-A-41	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-A-42	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-A-43	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-A-44	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-A-45	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-A-46	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-A-47	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-A-48	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-A-49	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-A-50	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-A-51	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-A-52	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-B-1	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-B-2	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-B-3	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-B-4	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-B-5	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-B-6	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-B-7	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-B-8	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-B-9	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-B-10	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-B-11	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-B-12	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-B-13	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-B-14	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-B-15	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-B-16	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-C-9	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-C-10	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-C-11	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-C-12	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-C-13	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-C-14	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-C-15	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-C-16	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-C-17	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-C-18	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-C-19	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-C-20	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-C-21	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-C-22	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-C-23	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-C-24	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-C-25	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-C-26	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-RR-C-27	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-00-762	\$2,494.87	\$347.41	\$60.45	\$2,902.73
26 3610-75-*5.02	\$3,524.01	\$490.72	\$85.38	\$4,100.11
26 3610-75-*5.06	\$654.90	\$91.20	\$15.87	\$761.97
26 3610-75-*5.07	\$654.90	\$91.20	\$15.87	\$761.97
26 3610-75-*5.08	\$654.90	\$91.20	\$15.87	\$761.97
26 3610-75-*5.09	\$654.90	\$91.20	\$15.87	\$761.97
26 3610-75-*5.10	\$654.90	\$91.20	\$15.87	\$761.97
26 3603-SO-G-4	\$336.49	\$108.56	\$8.27	\$453.32

ParcelID	FY 27 O&M	Debt	Rec	Total
26 3603-SO-G-5	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-SO-G-6	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-SO-G-7	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-SO-G-8	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-SO-G-9	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-SO-G-10	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-SO-G-11	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-SO-G-12	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-SO-G-13	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-SO-G-14	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-SO-G-15	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-SO-G-16	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-SO-G-17	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-SO-G-18	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-SO-G-19	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-SO-G-20	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-SO-G-21	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-SO-G-22	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-SO-H-4	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-SO-H-5	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-SO-H-6	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-SO-H-7	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-SO-H-8	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-SO-H-9	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-SO-H-10	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-SO-H-11	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-SO-H-12	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-SO-H-13	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-75-*-5.11	\$436.60	\$60.80	\$10.58	\$507.98
26 3610-75-*-5.12	\$436.60	\$60.80	\$10.58	\$507.98
26 3610-75-*-5.13	\$436.60	\$60.80	\$10.58	\$507.98
26 3610-75-*-5.14	\$436.60	\$60.80	\$10.58	\$507.98
26 3610-75-*-5.15	\$904.39	\$125.94	\$21.91	\$1,052.24
26 3610-75-*-5.16	\$904.39	\$125.94	\$21.91	\$1,052.24
26 3610-76-A-1	\$4,022.98	\$560.20	\$97.47	\$4,680.65
26 3610-75-*-2.02	\$3,555.19	\$495.06	\$86.14	\$4,136.40
26 3603-TE-F-22	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-TE-F-23	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-TE-F-24	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-TE-F-25	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-TE-F-26	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-TE-F-27	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-TE-F-28	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-TE-F-29	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-TE-F-30	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-TE-F-31	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-TE-F-32	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-TE-F-33	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-TE-F-34	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-TE-F-35	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-TE-F-36	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-TE-F-37	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-TE-F-38	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-TE-F-39	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-TE-F-40	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-TE-F-41	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-TE-F-42	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-TE-F-43	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-TE-F-44	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-TE-F-45	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-TE-F-46	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-TE-F-47	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-TE-F-48	\$336.49	\$108.56	\$8.27	\$453.32

ParcelID	FY 27 O&M	Debt	Rec	Total
26 3603-TE-F-49	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-TE-F-50	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-TE-I-8	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-TE-I-9	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-TE-I-10	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-TE-I-11	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-TE-I-12	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-TE-I-13	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-TE-I-14	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-TE-I-15	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-TE-I-16	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-TE-I-17	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-TE-I-18	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-TE-I-19	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-TE-I-20	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-TE-I-21	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-TE-I-22	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-TE-I-23	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-TE-I-24	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-TE-I-25	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-TE-I-26	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-TE-I-27	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-TE-I-28	\$336.49	\$108.56	\$8.27	\$453.32
26 3603-TE-I-29	\$336.49	\$108.56	\$8.27	\$453.32
26 3610-75-*-5.17	\$561.35	\$78.17	\$13.60	\$653.11
26 3610-75-*-5.18	\$592.53	\$82.51	\$14.36	\$689.40
26 3610-75-*-5.19	\$810.83	\$112.91	\$19.65	\$943.39
26 3610-75-*-5.20	\$779.65	\$108.57	\$18.89	\$907.10
26 3610-75-*-5.21	\$405.42	\$56.45	\$9.82	\$471.69
26 3610-75-*-5.22	\$966.76	\$134.62	\$23.42	\$1,124.81
26 3610-75-*-5.23	\$405.42	\$56.45	\$9.82	\$471.69
26 3610-75-*-5.24	\$686.09	\$95.54	\$16.62	\$798.25
26 3610-75-*-5.25	\$1,060.32	\$147.65	\$25.69	\$1,233.66
26 3610-75-*-5.26	\$1,528.11	\$212.79	\$37.02	\$1,777.92
26 3610-75-*-5.27	\$1,340.99	\$186.73	\$32.49	\$1,560.22
26 3610-00-764	\$4,022.98	\$560.20	\$97.47	\$4,680.65
26 3610-76-A-2.01	\$4,085.35	\$568.89	\$98.98	\$4,753.22
26 3610-00-765.A	\$810.83	\$112.91	\$19.65	\$943.39
26 3610-00-765.B	\$810.83	\$112.91	\$19.65	\$943.39
26 3610-00-765.C	\$810.83	\$112.91	\$19.65	\$943.39
26 3610-00-765.D	\$810.83	\$112.91	\$19.65	\$943.39
26 3610-00-765.E	\$810.83	\$112.91	\$19.65	\$943.39
26 3610-00-765.F	\$810.83	\$112.91	\$19.65	\$943.39
26 3610-00-765.G	\$842.02	\$117.25	\$20.40	\$979.67
26 3610-00-765.H	\$842.02	\$117.25	\$20.40	\$979.67
26 3610-00-765.I	\$842.02	\$117.25	\$20.40	\$979.67
26 3610-00-765.J	\$842.02	\$117.25	\$20.40	\$979.67
26 3610-00-765.L	\$842.02	\$117.25	\$20.40	\$979.67
26 3610-00-765.M	\$842.02	\$117.25	\$20.40	\$979.67
26 3610-00-765.N	\$842.02	\$117.25	\$20.40	\$979.67
26 3610-00-765.O	\$842.02	\$117.25	\$20.40	\$979.67
26 3610-00-765.P	\$842.02	\$117.25	\$20.40	\$979.67
26 3610-76-A-2.02	\$779.65	\$108.57	\$18.89	\$907.10
26 3610-76-A-2.03	\$748.46	\$104.22	\$18.13	\$870.82
26 3610-76-A-2.04	\$748.46	\$104.22	\$18.13	\$870.82
26 3610-76-A-2.05	\$779.65	\$108.57	\$18.89	\$907.10
26 3610-76-A-2.06	\$748.46	\$104.22	\$18.13	\$870.82
26 3610-00-750.1	\$1,247.44	\$173.71	\$30.22	\$1,451.36
26 3610-00-750.2	\$1,247.44	\$173.71	\$30.22	\$1,451.36
26 3610-00-750.3	\$1,247.44	\$173.71	\$30.22	\$1,451.36
26 3610-00-750.4	\$1,247.44	\$173.71	\$30.22	\$1,451.36
26 3610-00-750.5	\$1,247.44	\$173.71	\$30.22	\$1,451.36
26 3610-00-750.7	\$1,247.44	\$173.71	\$30.22	\$1,451.36

ParcelID	FY 27 O&M	Debt	Rec	Total
26 3610-00-750.6	\$1,247.44	\$173.71	\$30.22	\$1,451.36
26 3610-00-750.8	\$1,247.44	\$173.71	\$30.22	\$1,451.36
26 3610-00-750.9	\$1,247.44	\$173.71	\$30.22	\$1,451.36
25 3634-00-512.A	\$218.30	\$30.40	\$5.29	\$253.99
25 3634-00-512.B	\$218.30	\$30.40	\$5.29	\$253.99
25 3634-00-512.C	\$249.49	\$34.74	\$6.04	\$290.27
25 3634-00-512.D	\$249.49	\$34.74	\$6.04	\$290.27
25 3634-00-514	\$3,492.82	\$486.38	\$84.63	\$4,063.83
25 3634-XB-A-2	\$7,297.50	\$1,016.18	\$176.81	\$8,490.49
26 3610-00-765.Q	\$842.02	\$117.25	\$20.40	\$979.67
26 3610-00-765.R	\$842.02	\$117.25	\$20.40	\$979.67
25 3634-XG-A-1	\$5,020.93	\$699.17	\$121.65	\$5,841.75
25 3634-XG-A-2	\$10,852.69	\$1,511.25	\$262.95	\$12,626.89
25 3634-XG-A-3	\$6,829.71	\$951.04	\$165.48	\$7,946.23
25 3634-00-515	\$3,180.96	\$442.95	\$77.07	\$3,700.98
25 3634-00-516	\$22,391.47	\$3,118.03	\$542.52	\$26,052.02
25 3633-77-A-1	\$26,663.94	\$3,712.97	\$646.04	\$31,022.95
25 3633-77-A-2	\$33,275.35	\$4,633.62	\$806.23	\$38,715.20
25 3633-77-A-3	\$2,806.73	\$390.84	\$68.00	\$3,265.57
25 3633-77-A-4	\$26,570.38	\$3,699.95	\$643.77	\$30,914.10
25 3633-77-*-B	\$93.56	\$13.03	\$2.27	\$108.86
25 3633-77-A-1.01	\$2,089.45	\$290.96	\$50.63	\$2,431.04
Total Gross Assessments	\$2,067,012.85	\$547,250.78	\$50,574.33	\$2,664,837.95
Total Net Assessments	\$1,942,992.07	\$514,415.73	\$47,539.87	\$2,504,947.68

SECTION VI

SECTION A



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

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

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

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

One Year: 10/01/26 – 09/30/27
Monthly Thereafter

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

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

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

Service Fees:

A statement and invoice for the month’s inspection and treatments will be mailed at the end of the month.
Customer agrees to pay **ECOR** in the following manner and amount with terms of Net 30:

Attachment A - \$5,332.32 monthly
Attachment B - \$5,158.80 monthly
Attachment C - \$1,950.00 quarterly
Attachment D - \$490 every other month
Attachment E - \$1,039.68 monthly
Attachment F - \$240 every other month
Attachment G - \$1,400 monthly

AQUATIC SERVICE ADDENDUM

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

VIERA EAST COMMUNITY DEVELOPMENT DISTRICT 2026-27
AQUATIC WEED CONTROL
ATTACHMENT A - 39 SITES

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

MAP GRID #	SITE NUMBER	SITE NAME	SURFACE ACRES	MONTH
B 2	2	MAINTENANCE GARAGE NORTH	1.46	\$ 52.56
B 2/3	3	ADDINGTON-BRIGHTWOOD	6.07	\$ 218.52
B 2	3A	ADDINGTON CT	2.27	\$ 81.72
A/B 2/3	4	BRIGHTWOOD	4.32	\$ 155.52
A/B 2	5	BRIGHTWOOD-CANTERBURY	4.00	\$ 144.00
B 2	6	DURBAN-VEGC ENTRANCE	3.31	\$ 119.16
A 2	8	CANTERBURY-HOLE 10	1.23	\$ 44.28
A 2	9	CANTERBURY	3.05	\$ 109.80
A/B 2	10	STRATFORD-HOLE 9	5.02	\$ 180.72
B 2	11	OAKLEFE-HOLE 18	1.40	\$ 50.40
A 1/2	12	STRATFORD PLACE	4.67	\$ 168.12
A 2	13	CANTERBURY NORTH	0.85	\$ 30.60
A 1	18	BLACKHEATH	6.56	\$ 236.16
A 1	19	WOODHALL-ABERDEEN	3.66	\$ 131.76
A 1	20	ABERDEEN	5.42	\$ 195.12
A 1	21	ABERDEEN-HOLE 5	3.45	\$ 124.20
B 1	22	COLLINGTREE-WOODHALL	2.21	\$ 79.56
C 7	24	HAMMOCK TRACE-EAST	3.15	\$ 113.40
A 1	25	ABERDEEN-BLACKHEATH	2.90	\$ 104.40
B/C 6/7	26	HAMMOCK LAKES-WEST	5.67	\$ 204.12
C 6/7	27	HAMMOCK LAKES-EAST	4.99	\$ 179.64
D 3	31	HERON'S LANDING	12.23	\$ 440.28
C 6/7	33	FAWN RIDGE-WEST	5.91	\$ 212.76
C 6	33A	FAWN RIDGE-CENTRAL	1.06	\$ 38.16
D 6	34	FAWN RIDGE-EAST	8.51	\$ 306.36
C 4	36A	GRAND ISLE-CENTRAL	1.81	\$ 65.16
C 4	37	GRAND ISLE-NORTH	19.19	\$ 690.84
C 4	38	GRAND ISLE-NORTH		\$ -
B 4	43	BAYHILL-WEST	9.30	\$ 334.80
C 6	44	WOODSIDE PARK	0.46	\$ 16.56
B 3	54	OSPREY RIDGE-ENTRANCE	0.37	\$ 13.32
C 3	55	OSPREY RIDGE-CENTRAL	0.39	\$ 14.04
C 3	56A	OSPREY RIDGE-CENTRAL WEST	0.18	\$ 6.48
C 2	56B	OSPREY RIDGE-CENTRAL EAST	0.04	\$ 1.44
C 2	58	OSPREY RIDGE WEST	0.19	\$ 6.84
B 2	59	OSPREY CLUBHOUSE DRIVE	1.21	\$ 43.56
B 1	60	HERITAGE SOUTH	0.53	\$ 19.08
C/D 3	63	HERON'S LANDING WEST	7.41	\$ 266.76
C 2	70	BENNINGTON CENTRAL	3.67	\$ 132.12

MONTHLY FEE	\$ 5,332.32
ANNUAL FEE	\$ 63,987.84

**VIERA EAST COMMUNITY DEVELOPMENT DISTRICT 2026-27
NATURAL AREAS MANAGEMENT & AQUATIC WEED CONTROL
ATTACHMENT B - 31 SITES**

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

MAP GRID #	SITE NUMBER	SITE NAME	SURFACE ACRES	MONTH
B 3	1	GOLF COURSE 12/13 FAIRWAYS	18.53	\$ 667.08
B 2	7	DURBAN-ADDINGTON	10.73	\$ 386.28
A/B 1	14	PARKSTONE	1.90	\$ 68.40
B 1	15	OAKLEFE-HOLE 17	1.61	\$ 57.96
B 1	16	VEGC NORTH ENTRANCE	0.94	\$ 33.84
B 1	17	GOLF VISTA BLVD	0.75	\$ 27.00
A 1	18A	STRATFORD ENTRANCE	0.55	\$ 19.80
B 1	23	COLLINGTREE	14.15	\$ 509.40
B/C 7	28	HAMMOCK TRACE-WEST	4.83	\$ 173.88
D 3	29	HERON'S LNDG-VIERA BLVD	8.40	\$ 302.40
B 2/3	30	MAINTENANCE GARAGE SOUTH	0.67	\$ 24.12
C 4	36	GRAND ISLE-SOUTH	3.46	\$ 124.56
B/C 4	41	BAYHILL	9.82	\$ 353.52
B 3/4	42	BAYHILL NORTH	1.39	\$ 50.04
B 3/4	42A	STAR RUSH POND	0.10	\$ 3.60
B 3/4	42B	STAR RUSH CANAL	0.55	\$ 19.80
B 4	43A	BAYHILL-FLOWWAY	6.42	\$ 231.12
A/B 1	45	V.E.G.C. NORTH FLOWWAY WEST	7.24	\$ 260.64
B/C 3	53	OSPREY RIDGE-S	9.33	\$ 335.88
C 2	56	OSPREY RIDGE-NW	0.87	\$ 31.32
B 2	57	OSPREY LANDING	4.65	\$ 167.40
B 1	61	HERITAGE NORTH	9.01	\$ 324.36
B/C 1	62	V.E.G.C. NORTH FLOWWAY EAST	10.48	\$ 377.28
B 2	64	CLUBHOUSE DRIVE NORTHSIDE	1.82	\$ 65.52
B/C 2	65	CLUBHOUSE DRIVE SOUTHSIDE	1.66	\$ 59.76
B/C 2	66	BENNINGTON WEST	1.65	\$ 59.40
B 1	67	TEMPLETON WEST	2.95	\$ 106.20
C 1	68	TEMPLETON EAST	1.24	\$ 44.64
B 1/2	69	SOMMERVILLE	2.62	\$ 94.32
D 2/3	84	HERON'S LANDING-NORTH	4.38	\$ 157.68
C 3	85	HERON'S LANDING NORTHWEST	0.60	\$ 21.60

MONTHLY FEE	\$ 5,158.80
ANNUAL FEE	\$ 61,905.60

**VIERA EAST COMMUNITY DEVELOPMENT DISTRICT 2026-27
HEADER CANAL QUARTERLY SERVICE
ATTACHMENT C - EMERGENT VEGETATION CONTROL**

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

MAP GRID #	SITE NUMBER	SITE NAME	SURFACE ACRES	QUARTERLY
A-C 1-7	48	VIERA - WEST HEADER CANAL	26.61	\$ 1,950.00

SERVICE FEE (4 TIMES A YEAR) \$ 1,950.00
ANNUAL FEE \$ 7,800.00

**VIERA EAST COMMUNITY DEVELOPMENT DISTRICT 2026-27
BAYHILL FLOW-WAY BOAT WORK WITH FLOATING VEGETATION CONTROL
ATTACHMENT D**

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

MAP GRID #	SITE NUMBER	SITE NAME	SURFACE ACRES	EVEN MONTHS
B 4	43A	BAYHILL-FLOWWAY W/FLOATING	6.42	\$ 490.00

SERVICE FEE (6 TIMES A YEAR) \$ 490.00
ANNUAL FEE \$ 2,940.00

**VIERA EAST COMMUNITY DEVELOPMENT DISTRICT 2026-27
AQUATIC WEED CONTROL FOR WINGATE & AUBURN LAKES
ATTACHMENT E - 13 SITES**

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

MAP GRID #	SITE NUMBER	SITE NAME	SURFACE ACRES	MONTH
C 1	71	WINGATE ESTATES - TRACT H	2.80	\$ 100.80
C 1	72	WINGATE ESTATES - TRACT I	3.24	\$ 116.64
C 1	73	WINGATE ESTATES - TRACT K	4.91	\$ 176.76
C 1	74	WINGATE ESTATES - TRACT M	1.46	\$ 52.56
C 1	75	WINGATE ESTATES - TRACT D	1.58	\$ 56.88
C 1	76	AUBURN LAKES - TRACT 3	0.98	\$ 35.28
D 1	77	AUBURN LAKES - TRACT 16	1.77	\$ 63.72
D 1	78	AUBURN LAKES - TRACT 4	2.73	\$ 98.28
D 1	79	AUBURN LAKES - TRACT 5	1.56	\$ 56.16
C/D 1/2	80	AUBURN LAKES - TRACT 6	5.43	\$ 195.48
C 1/2	81	AUBURN LAKES - TRACT 7	0.82	\$ 29.52
D 2	82	AUBURN LAKES - TRACT 10	0.62	\$ 22.32
D 2	83	AUBURN LAKES - TRACT 12	0.98	\$ 35.28

MONTHLY FEE \$ 1,039.68
ANNUAL FEE \$ 12,476.16

VIERA EAST COMMUNITY DEVELOPMENT DISTRICT 2026-27
GRAND ISLE AIRBOAT WORK WITH FLOATING VEGETATION CONTROL
ATTACHMENT F - GRAND ISLE TRACTS M2 & M3

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

MAP GRID #	SITE NUMBER	SITE NAME	SURFACE ACRES	EVEN MONTHS
C 4	M2/M3	GRAND ISLE LK 36 TRACTS M2/M3	1.10	\$ 240.00

SERVICE FEE (6 TIMES A YEAR) \$ 240.00
ANNUAL FEE \$ 1,440.00

VIERA EAST COMMUNITY DEVELOPMENT DISTRICT 2026-27
SUBMERGED EELGRASS CONTROL WITH COPPER SULFATE TREATMENTS
ATTACHMENT G - 26 SITES

MAP GRID #	SITE NUMBER	SITE NAME	SURFACE ACRES	MONTH
B 2	2	GARAGE MAINT NORTH	1.46	\$ 20.00
B 2/3	3	ADDINGTON-B'WOOD	6.07	\$ 65.00
B 2	3A	ADDINGTON CT	2.27	\$ 30.00
A/B 2/3	4	BRIGHTWOOD	4.32	\$ 30.00
B 2	6	DURBAN - HOLE 14	3.31	\$ 55.00
A 2	10	STRATFORD-HOLE 9	5.02	\$ 40.00
A 2	13	CANTERBURY NORTH	0.85	\$ 25.00
B 1	22	COLLINGTREE-W'HALL	2.21	\$ 35.00
C 7	24	HAMMOCK TRACE EA	3.15	\$ 50.00
A 1	25	ABERDEEN-B'HEATH	2.9	\$ 30.00
B/C 6/7	26	HAMMOCK LAKES WE	5.67	\$ 65.00
C 6/7	27	HAMMOCK LAKES EA	4.99	\$ 60.00
D 3	31	HERON'S LANDING CENT	12.23	\$ 100.00
C 6/7	33	FAWN RIDGE-WEST	5.91	\$ 80.00
C 4	36A	GRAND ISLE-CENTRAL	1.81	\$ 30.00
C 4	37/38	GRAND ISLE-NORTH	19.19	\$ 145.00
B 2	59	OSPREY CLUBHOUSE	1.21	\$ 20.00
C/D 3	63	HERON'S LNDG WEST	7.41	\$ 80.00
B 2	7	DURBAN-ADDINGTON	10.73	\$ 80.00
B/C 7	28	HAMMOCK TRACE WE	4.83	\$ 60.00
D 3	29	HERON'S LNDG	8.4	\$ 80.00
B 2/3	30	MAINT GARAGE SOUTH	0.57	\$ 15.00
C 4	36	GRAND ISLE-SOUTH	3.46	\$ 45.00
B/C 4	41	BAYHILL	9.82	\$ 115.00
C 2	56	OSPREY RIDGE-NW	0.87	\$ 10.00
B 2	57	OSPREY LANDING	4.65	\$ 35.00

MONTHLY FEE \$ 1,400.00
ANNUAL FEE \$ 16,800.00

Ecor
Aquatic Weed
Control

For Viera East CDD
C/O GMS
135 West Central Blvd Suite 320
Orlando, FL 32801

Service	SALES PERSON	FWC PERMIT NUMBER	Price per Fish
Triploid Grass Carp Stocking	Sam Sweetman	MT-19-CR-97-0451	16.00

[illegible]

SUBTOTAL	\$	2,000.00
PAGE 1 TOTAL	\$	2,000.00

THANK YOU FOR YOUR BUSINESS!

SECTION B

*to be provided under
separate cover*

SECTION C

REPRESENTATION AGREEMENT

Volk Law Offices, P.A. ("firm") is hereby engaged by Viera East Community Development District ("client") to represent client with respect to general business matters specifically requested by client and agreed to be undertaken by the firm in the future, including assistance with social media community guidelines to limit financially destructive and false light defamatory posts.

The firm and client agree to the following:

1. An initial retainer is not required. If one is later required in the firm's discretion, this may be held or drawn on to pay fees and costs described below at the firm's discretion. The retainer will be held by the firm in its trust account as security for the performance of client's obligations under this Agreement until the matter is concluded. The retainer is not an advance payment of fees and costs. No part of the retainer will be used as a payment toward client's fee and cost balance, except that if client's account becomes past due, the firm, in its absolute discretion, may but is not required to apply the retainer to the account and is entitled to stop work until the account is paid in full and the retainer replenished in the original or higher amount set by the firm. If any payments by check are returned for insufficient funds, a charge of fifty dollars (\$50.00) will occur, and an additional retainer may be required. If the scope of work changes or the firm believes an additional retainer is warranted, an increase in the retainer will be required. If client has multiple matters with the firm, all retainers are a retainer for all matters.
2. Client agrees to pay all costs and disbursements. Typical costs include a \$100.00 administrative fee for extensive work to open client's file, court costs, filing fees, telephone calls, copying, court reporter fees, deposition and other transcribing costs, expert witness fees, travel expenses, appraisers, photographs, and other such costs customarily related to matters such as this. These are in addition to professional fees.
3. Client will be billed on a periodic (e.g., monthly, quarterly) basis. Client will pay invoices not later than fifteen days from the date of that invoice. The firm may charge past due accounts 18% interest per year. The periodic fee invoice will reflect the name or initials of the attorney or paralegal engaged in your representation, the date, the type of professional service performed, and the amount of professional time dedicated and chargeable to client. The current hourly attorney's rate is \$375.00/hour, Paralegals are billed at \$150.00/hour. The Litigation Manager has an hourly rate of \$160.00. David Volk has an hourly rate of \$425.00/hour. These rates may change over time without notice. Costs will be included in this periodic invoice.
4. No guarantees of result or outcome have been made by the firm to client. The firm acknowledges that client has a matter, claim, defense, or issue that is, or should be, cognizable at law and reasonable to raise or pursue. Client acknowledges that adverse results in business and litigation are often subject to the vagaries and seemingly random decisions of judges, findings of juries, as well as variant interpretations of law by appellate courts.
5. Client shall not conduct legal, factual, or strategic research related to this matter using any artificial intelligence or large language model platform (e.g., ChatGPT, Gemini, Claude), as such activity may be discoverable and compromise confidentiality or privilege. The firm does use artificial intelligence tools in a controlled and secure manner to assist in the representation, consistent with applicable ethical and legal standards.

6. Until paid, the firm has an attorney's charging lien on all real and personal property, monies, assets, or other things of value which the firm recovers, obtains, preserves, or protects for client in any lawsuit or other activity, and any fees and costs client is required to pay the firm shall be paid out of such proceeds or recovery or the assets preserved and protected. The firm retains all intellectual property rights in its work. This Agreement shall be governed by the laws of the State of Florida. Venue for any action on or arising out of this Agreement shall be in the courts of Brevard County, Florida. If the firm institutes collections efforts, including informal collection efforts, a suit, or any other proceeding for collection, for the fees and costs due, client agrees to pay the firm's attorney's fees and costs of collection, litigation, or other proceeding.

The retainer is not an advance payment of fees and costs. Please pay each invoice as you receive them.

Accepted:

Viera East Community Development District

By: _____

Robert S. Dale, Vice Chair

Date: 08 / 24 / 2026

Volk Law Offices, P.A.

By: _____

David J. Volk, President

Date: 8/25/26

SECTION VII

Viera East CDD Action Items
8/27/2026

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	9/1/26	Sent to WW - Awaiting Execution

SECTION VIII

SECTION B

SECTION 1

**NOTICE OF MEETINGS
VIERA EAST
COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the Viera East Community Development District will hold their meetings for **Fiscal Year 2027** in the Multi-Purpose Building of the Faith Lutheran Church, 5550 Faith Drive, Viera, Florida at **6:30 p.m. on the fourth Thursday** of each month with exceptions indicated as follows:

October 22, 2026
November 19, 2026*
December 17, 2026*
January 21, 2027
February 25, 2027
March 25, 2027
April 22, 2027
May 27, 2027
June 25, 2027
July 22, 2027
August 12, 2027
September 23, 2027

In addition, the Board of Supervisors will conduct a workshop to discuss future agenda items **at 6:30 p.m.** at the above referenced address on the following dates:

October 8, 2026
November 5, 2026
December 3, 2026
January 5, 2027* Hook & Eagle Tavern, 2300 Clubhouse Dr., Rockledge, FL 32955
January 7, 2027
February 11, 2027
March 11, 2027
April 8, 2027
May 6, 2027 * Hook & Eagle Tavern, 2300 Clubhouse Dr., Rockledge, FL 32955
May 13, 2027
June 10, 2027
July 8, 2027
August 12, 2027
September 9, 2027

The meetings are open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. A copy of the agenda for a particular meeting may be obtained from the District Manager, at 219 East Livingston Street, Orlando, FL 32801.

The meetings may be continued to a date, time, and place to be specified on the record at the meeting. There may be occasions when one or more Supervisors will participate by telephone.

Any person requiring special accommodations at these meetings because of a disability or physical impairment should contact the District Office at (407) 841-5524 at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service 1-800-955-8770, for aid in contacting the District Office.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at these meetings is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Governmental Management Services –
Central Florida, LLC
District Manager

SECTION 2

Viera East Community Development District Performance Measures/Standards & Annual Reporting Form

October 1, 2026 – September 30, 2027

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of three board meetings were held during the Fiscal Year.

Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of meetings in accordance with Florida Statutes, using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised per Florida statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

Goal 2.1: General Manager or Staff Site Inspections

Objective: CDD staff will conduct inspections to ensure safety and proper functioning of the District's infrastructure.

Measurement: CDD staff conduct bi-monthly inspections of CDD property

Standard: 100% of site visits were successfully completed

Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection, and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes ☐ No ☐

Chair/Vice Chair:_____

Print Name:_____

Viera East Community Development District

Date:_____

District Manager:_____

Print Name:_____

Viera East Community Development District

Date:_____

Viera East Community Development District Performance Measures/Standards & Annual Reporting Form

October 1, 2025 – September 30, 2026

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of three board meetings were held during the Fiscal Year.

Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of meetings in accordance with Florida Statutes, using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised per Florida statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

Goal 2.1: General Manager or Staff Site Inspections

Objective: CDD staff will conduct inspections to ensure safety and proper functioning of the District's infrastructure.

Measurement: CDD staff conduct bi-monthly inspections of CDD property

Standard: 100% of site visits were successfully completed

Achieved: Yes ☐ No ☐

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Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

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Goal 3.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection, and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes ☐ No ☐

Chair/Vice Chair:_____

Print Name:_____

Viera East Community Development District

Date:_____

District Manager:_____

Print Name:_____

Viera East Community Development District

Date:_____

SECTION IX

SECTION A

Viera East
Community Development District
Check Register Summary
July 17, 2026 through August 20, 2026

Fund	Date	Check #'s	Amount
<i>General Fund</i>			
	07/23/26	5979-5995	\$ 8,817.23
	07/30/26	5996-6003	\$ 5,989.86
	08/06/26	6004-6006	\$ 2,454.53
	08/12/26	6007-6024	\$ 8,477.86
	08/20/26	6025-6033	\$ 12,848.37
		<u>Sub-Total</u>	<u>\$ 38,587.85</u>
<i>Capital Reserve</i>			
	08/06/26	225	\$ 250,000.00
		<u>Sub-Total</u>	<u>\$ 250,000.00</u>
<i>Golf Course</i>			
	07/23/26	33785-33802	\$ 20,238.83
	07/30/26	33803-33826	\$ 38,565.53
	08/06/26	33827-33842	\$ 34,952.59
	08/12/26	33843-33857	\$ 14,326.68
	08/20/26	33858-33878	\$ 17,032.95
		<u>Sub-Total</u>	<u>\$ 125,116.58</u>
Total			\$ 413,704.43

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK..... AMOUNT #
7/23/26	00267	7/13/26 26-07-04	202607 340-53800-47900	30 YARD ROLLOFF	*	631.54	
				BERRY DISPOSAL			631.54 005979
7/23/26	00195	7/16/26 4463268	202607 320-53800-34100	PEST CONTROL	*	526.13	
				ECOLAB PEST ELIMINATION DIV			526.13 005980
7/23/26	00386	7/16/26 PINV0146	202607 340-53800-47300	CLEAN FILL	*	656.00	
				GOLF VENTURES			656.00 005981
7/23/26	00320	7/23/26 08012026	202607 300-15500-10000	ENTERTAINMENT 8/1/26	*	150.00	
				GRACE TAPERT			150.00 005982
7/23/26	00335	7/23/26 08152026	202607 300-15500-10000	ENTERTAINMENT 8/15/26	*	150.00	
				JEFFREY YOUNG			150.00 005983
7/23/26	00378	7/23/26 08082026	202607 300-15500-10000	ENTERTAINMENT	*	50.00	
				JOANNE BIAMONTE			50.00 005984
7/23/26	00350	7/23/26 08222026	202607 300-15500-10000	ENTERTAINMENT 8/22/26	*	150.00	
				JOHN BLEDSOE			150.00 005985
7/23/26	00385	7/23/26 08292026	202607 300-15500-10000	ENTERTAINMENT 8/29/26	*	200.00	
				JOSHUA KEELS			200.00 005986
7/23/26	00349	6/15/26 10220	202607 320-53800-49000	GRINDING SURFACE ROOTS	*	4,150.00	
				NO WORRIES TREE SERVICE			4,150.00 005987
7/23/26	00291	7/23/26 08072026	202607 300-15500-10000	ENTERTAINMENT 8/7/26	*	400.00	
				ROCKSTAR KARAOKE ENTERTAINMENT LLC			400.00 005988
7/23/26	00291	7/23/26 08142026	202607 300-15500-10000	ENTERTAINMENT 8/14/26	*	400.00	
				ROCKSTAR KARAOKE ENTERTAINMENT LLC			400.00 005989
7/23/26	00291	7/23/26 08212026	202607 300-15500-10000	ENTERTAINMENT 8/21/26	*	400.00	
				ROCKSTAR KARAOKE ENTERTAINMENT LLC			400.00 005990

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	EXPENSED TO.... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK..... AMOUNT #
7/23/26	00291	7/23/26 08282026	202607 300-15500-10000 ENTERTAINMENT 8/28/26	ROCKSTAR KARAOKE ENTERTAINMENT LLC	*	400.00	400.00 005991
7/23/26	00348	7/23/26 08112026	202607 300-15500-10000 ENTERTAINMENT 8/11/26	STEPHEN SNELL	*	150.00	150.00 005992
7/23/26	00348	7/23/26 08252026	202607 300-15500-10000 ENTERTAINMENT 8/25/26	STEPHEN SNELL	*	150.00	150.00 005993
7/23/26	00368	7/23/26 08082026	202607 300-15500-10000 ENTERTAINMENT 8/8/26	TEODULO VILLARRAEL	*	150.00	150.00 005994
7/23/26	00188	7/15/26 32311753	202607 340-53800-54100 UNIFORMS	UNIFIRST CORPORATION	*	103.56	103.56 005995
7/30/26	00285	7/17/26 2206	202607 340-53800-47300 GRASS CUTTING	A NEW LIFE LAWN CARE & MORE	*	1,800.00	1,800.00 005996
7/30/26	00034	7/09/26 112086 J	202607 340-53800-43500 1705 CRANE CREEK BLVD	CITY OF COCOA	*	234.98	234.98 005997
7/30/26	00195	7/16/26 4463273	202607 320-53800-34100 PEST CONTROL	ECOLAB PEST ELIMINATION DIV	*	429.00	429.00 005998
7/30/26	00190	7/23/26 430432	202607 340-53800-46000 CORE DEPOSIT		*	66.21	
		7/23/26 450423	202607 340-53800-46000 BOLT EXTRACTOR	NAPA AUTO PARTS	*	30.17	96.38 005999
7/30/26	00372	7/28/26 27984	202607 340-53800-47900 GREASE TRAP	RAMAGE PLUMBING & SEPTIC	*	675.00	675.00 006000
7/30/26	00375	7/27/26 227270	202607 340-53800-46000 AIR FILTER		*	26.98	
		7/27/26 227300	202607 340-53800-46000 BOLT SHOULDER	ROCKLEDGE MOWER & SERVICES	*	23.96	50.94 006001
VIER --VIERA EAST-- AWOLFE							

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	 #
7/30/26	00259	7/04/26	69 VECDD SOCIAL MEDIA MARKETING	202606	320	53800	-48000		UNIQUE WEBB CONSULTING	*	2,600.00	2,600.00	006002
7/30/26	00188	7/22/26	32311766 UNIFORMS	202607	340	53800	-54100		UNIFIRST CORPORATION	*	103.56	103.56	006003
8/06/26	00209	7/30/26	147 REMOVED DEAD OAK LIMBS	202607	340	53800	-47300		LELAND'S TREE SERVICE	*	2,000.00	2,000.00	006004
8/06/26	00369	8/03/26	VIERAEAS SPONSORSHIP	202608	320	53800	-22500			*	237.98		
		8/03/26	VIERAEAS SPONSORSHIP	202608	300	20700	-10000		NEST EGGS	*	118.69	356.67	006005
8/06/26	00188	7/29/26	32311777 UNIFORMS	202607	340	53800	-54100		UNIFIRST CORPORATION	*	97.86	97.86	006006
8/12/26	00387	8/11/26	9078967 MAIL OUT	202608	310	51300	-42000		ACTION MAIL SERVICES	*	3,632.82	3,632.82	006007
8/12/26	00306	7/31/26	31676 1/6 PAGE AD	202608	320	53800	-48000			*	330.00		
		7/31/26	31677 1/4 PAGE AD	202608	320	53800	-48000		BLUEWATER CREATIVE GROUP, INC.	*	433.50	763.50	006008
8/12/26	00210	8/11/26	75454 AU 5240 MURRELL RD	202608	340	53800	-47300		FPL	*	59.05	59.05	006009
8/12/26	00336	8/11/26	09192026 ENTERTAINMENT	202608	300	15500	-10000		JENNIFER WORCHEL	*	225.00	225.00	006010
8/12/26	00190	8/04/26	451601 CORE DEPOSIT	202608	340	53800	-46000			*	151.96		
		8/06/26	451909 CORE DEPOSIT	202608	340	53800	-46000			*	216.20		
		8/06/26	451910 CORE DEPOSIT	202608	340	53800	-46000		NAPA AUTO PARTS	*	10.00-	358.16	006011
VIER --VIERA EAST-- AWOLFE													

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK..... AMOUNT #
8/12/26	00375	7/29/26 90959	202607 340-53800-46000	CHAIN SOCKET	*	611.93	
				ROCKLEDGE MOWER & SERVICES			611.93 006012
8/12/26	00291	8/11/26 09042026	202608 300-15500-10000	ENTERTAINMENT 9/4/26	*	400.00	
				ROCKSTAR KARAOKE ENTERTAINMENT LLC			400.00 006013
8/12/26	00291	8/11/26 09112026	202608 300-15500-10000	ENTERTAINMENT 9/11/26	*	400.00	
				ROCKSTAR KARAOKE ENTERTAINMENT LLC			400.00 006014
8/12/26	00291	8/11/26 09182026	202608 300-15500-10000	ENTERTAINMENT 9/18/26	*	400.00	
				ROCKSTAR KARAOKE ENTERTAINMENT LLC			400.00 006015
8/12/26	00291	8/11/26 09252026	202608 300-15500-10000	ENTERTAINMENT 9/25/26	*	400.00	
				ROCKSTAR KARAOKE ENTERTAINMENT LLC			400.00 006016
8/12/26	00352	8/11/26 09052026	202608 300-15500-10000	ENTERTAINMENT 9/5/26	*	150.00	
				RYAN GATES			150.00 006017
8/12/26	00348	8/11/26 09082026	202608 300-15500-10000	ENTERTAINMENT 9/8/26	*	150.00	
				STEPHEN SNELL			150.00 006018
8/12/26	00348	8/11/26 09222026	202608 300-15500-10000	ENTERTAINMENT 9/22/26	*	150.00	
				STEPHEN SNELL			150.00 006019
8/12/26	00348	8/11/26 09292026	202608 300-15500-10000	ENTERTIANMENT 9/29/26	*	150.00	
				STEPHEN SNELL			150.00 006020
8/12/26	00368	8/11/26 09122026	202608 300-15500-10000	ENTERTAINMENT 9/12/26	*	150.00	
				TEODULO VILLARRAEL			150.00 006021
8/12/26	00362	8/11/26 09262026	202608 300-15500-10000	ENTERTAINMENT 9/26/26	*	250.00	
				TIMOTHY BOYD			250.00 006022
8/12/26	00388	8/11/26 P2828304	202608 340-53800-46000	RIEMB FLORIDA COAST EQUIP	*	130.06	
				TOM FREEMAN			130.06 006023

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	VENDOR NAME SUBCLASS	STATUS	AMOUNT	CHECK.... AMOUNT	 #
8/12/26	00188	8/05/26 32311787 UNIFORMS	202608 340-53800-54100	UNIFIRST CORPORATION	*	97.34	97.34	006024
8/20/26	00266	8/13/26 0810VIE LEG COMPONENT	202608 340-53800-47300	AMERICAN RECYCLED PLASTIC	*	478.00	478.00	006025
8/20/26	00267	8/03/26 26-08-00 30 YARD ROLL OFF	202608 340-53800-47900	BERRY DISPOSAL	*	865.28	865.28	006026
8/20/26	00210	8/11/26 54565 AU 2300 CLUBHOUSE DRIVE	202608 340-53800-43500	FPL	*	32.60	32.60	006027
8/20/26	00126	8/01/26 535 MANAGEMENT FEES AUG26	202608 310-51300-34000		*	9,891.67		
		8/01/26 535 INFORMATION TECH AUG26	202608 310-51300-35100		*	414.33		
		8/01/26 535 DISSEMINATION SVC AUG26	202608 310-51300-31700		*	90.17		
		8/01/26 535 COPIES	202608 310-51300-42500	GMS-CENTRAL FLORIDA, LLC	*	37.50	10,433.67	006028
8/20/26	00389	8/13/26 08132026 REIMBURSEMENT	202608 330-53800-49000	PETER LOPEZ	*	500.00	500.00	006029
8/20/26	00375	8/10/26 227814 BAR NUT	202608 340-53800-46000		*	67.95		
		8/17/26 228156 CHAIN SPROCKET	202608 340-53800-46000	ROCKLEDGE MOWER & SERVICES	*	24.99	92.94	006030
8/20/26	00194	8/18/26 26752608 BATTERY	202608 340-53800-46000	ROYAL BATTERY DISTRIBUTORS	*	98.54	98.54	006031
8/20/26	00188	8/12/26 32311799 UNIFORMS	202608 340-53800-54100	UNIFIRST CORPORATION	*	97.34	97.34	006032
8/20/26	00390	8/20/26 08202026 CONSULTALTION FOR SOCIAL	202608 310-51300-31500	VOLK LAW OFFICES P.A.	*	250.00	250.00	006033
TOTAL FOR BANK A						38,587.85		
VIER --VIERA EAST-- AWOLFE								

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK..... AMOUNT #
TOTAL FOR REGISTER						38,587.85	

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK..... AMOUNT #
8/06/26	00093	8/06/26 08062026	202608 300-15100-10000	TRANSFER SBA CAPITAL RES	*	250,000.00	
STATE BOARD OF ADMINISTRATION							250,000.00 000225

TOTAL FOR BANK C						250,000.00	
TOTAL FOR REGISTER						250,000.00	

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	EXPENSED TO.... YRMO DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK..... AMOUNT	#
7/23/26	01654	7/21/26 1954925	202607 320-57200	-51100		TOWELS & MATS ALSCO	*	179.02	179.02	033785
7/23/26	01668	7/20/26 660222	202607 390-57200	-51160		JANITORIAL SVCS BREVARD HOME CLEANING	*	280.00	280.00	033786
7/23/26	01650	7/17/26 42760917	202607 320-57200	-51100		SUPPLIES CINTAS	*	198.95	198.95	033787
7/23/26	00024	7/09/26 70192	JU 202607 390-57200	-43000		5600 MURRELL RD	*	619.95		
		7/13/26 112664	J 202607 320-57200	-43000		2300 CLUBHOUSE DR	*	343.56		
		7/13/26 112664	J 202607 330-57200	-43000		2300 CLUBHOUSE DR	*	343.57		
		7/13/26 112664	J 202607 350-57200	-43000		2300 CLUBHOUSE DR	*	343.57		
						CITY OF COCOA UTILITIES			1,650.65	033788
7/23/26	00078	7/15/26 63603808	202607 330-57200	-54600		RENTAL ECOLAB	*	154.09	154.09	033789
7/23/26	01196	7/17/26 94726806	202607 390-57200	-46000		GENERATOR BELT E-Z-GO A TEXTRON COMPANY	*	226.54	226.54	033790
7/23/26	01632	7/16/26 10297870	202607 320-57200	-41000		TELEPHONE	*	259.51		
		7/16/26 10297870	202607 300-13100	-10000		TELEPHONE	*	259.52		
						FUSION LLC			519.03	033791
7/23/26	00587	7/16/26 17404587	202607 390-57200	-46110		GASOLINE	*	1,271.66		
		7/16/26 17404587	202607 300-13100	-10000		GASOLINE	*	626.34		
		7/16/26 17404588	202607 390-57200	-46110		DIESEL	*	1,858.85		
		7/16/26 17404588	202607 300-13100	-10000		DIESEL	*	915.55		
						GLOVER OIL COMPANY INC			4,672.40	033792
						VIER --VIERA EAST-- AWOLFE				

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK.... AMOUNT #
7/23/26	00194	7/14/26 PINV0146	202607 390-57200-51100	TEE MARKERS	*	1,226.20	
		7/14/26 PINV0146	202607 300-15500-10000	TEE MARKERS	*	2,452.40	
				GOLF VENTURES INC			3,678.60 033793
7/23/26	00564	7/10/26 56295	202607 390-57200-47300	70/30 COMPLUS COARSE	*	1,170.07	
				GOLF SPECIALTIES, INC.			1,170.07 033794
7/23/26	01372	7/19/26 42533205	202607 320-57200-34100	PRINTER LEASE	*	156.34	
		7/19/26 42533205	202607 300-13100-10000	PRINTER LEASE	*	156.34	
				GREAT AMERICA FINANCIAL SVCS			312.68 033795
7/23/26	01581	7/23/26 426 A	202607 390-57200-54200	TWO WEEK AIR2G2 RENTAL	*	2,500.00	
				MADDEN AERATION			2,500.00 033796
7/23/26	01542	7/16/26 454191	202607 330-57200-51025	KITCHEN	*	95.17	
		7/16/26 454191	202607 300-14100-10000	FOOD	*	633.37	
		7/16/26 454191	202607 330-57200-43100	FUEL	*	8.00	
		7/20/26 455651	202607 330-57200-51050	PAPER	*	27.52	
		7/20/26 455651	202607 300-14100-10000	FOOD	*	670.88	
		7/20/26 455651	202607 330-57200-43100	FUEL	*	8.00	
				PERFORMANCE FOOD GROUP, INC			1,442.94 033797
7/23/26	00694	7/14/26 710092	202607 390-57200-47100	TAS TRIMMER	*	983.64	
				PRECISION SMALL ENGINE CO., INC.			983.64 033798
7/23/26	01210	7/18/26 60690490	202607 320-57200-51000	OFFICE SUPPLIES	*	48.18	
				STAPLES ADVANTAGE			48.18 033799
7/23/26	00130	7/16/26 72291118	202607 300-14100-10000	FOOD	*	590.98	
		7/16/26 72291118	202607 300-14100-10200	BEVERAGES	*	257.52	

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK..... AMOUNT	#
		7/16/26	72291118 202607 330-57200-51025 KITCHEN		*	116.95		
		7/16/26	72291118 202607 330-57200-43100 FUEL		*	10.00		
		7/17/26	72291288 202607 300-14100-10000 FOOD		*	12.06		
		7/17/26	72291288 202607 330-57200-43100 FUEL		*	10.00		
				SYSCO			997.51	033800
7/23/26	00807	7/15/26	32311753 202607 390-57200-54100 UNIFORMS		*	255.87		
				UNIFIRST CORPORATION			255.87	033801
7/23/26	00117	7/13/26	41363304 202607 390-57200-46000 BLADE SERVICES		*	968.66		
				WESCOTURF INC.			968.66	033802
7/30/26	01485	7/15/26	92366066 202607 300-14200-10000 GOLF CLUBS		*	1,542.92		
		7/21/26	92370781 202607 300-14200-10000 ROLL TAB WHITE		*	46.29		
				ACUSHNET COMPANY			1,589.21	033803
7/30/26	00091	7/21/26	INV06785 202607 300-14200-10000 HATS		*	208.88		
				AHEAD LLC			208.88	033804
7/30/26	01654	7/28/26	1957052 202607 320-57200-51100 TOWELS & MATS		*	179.02		
				ALSCO			179.02	033805
7/30/26	01560	7/22/26	00131410 202607 330-57200-43100 GASES		*	183.45		
				ARC3 GASES, INC			183.45	033806
7/30/26	01668	7/27/26	660667 202607 390-57200-51160 JANITORIAL SVCS		*	280.00		
				BREVARD HOME CLEANING			280.00	033807
7/30/26	01650	7/24/26	42768331 202607 320-57200-51100 SUPPLIES		*	162.95		
				CINTAS			162.95	033808
7/30/26	00024	7/15/26	141774 J 202607 320-57200-43000 4563 BRAYWICK CT		*	109.12		
				CITY OF COCOA UTILITIES			109.12	033809
				VIER --VIERA EAST-- AWOLFE				

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK.... AMOUNT #
7/30/26	01711	7/27/26 C2154805	202607 330-57200-51025	KNIFE SERVICES	*	38.41	
				COZZINI BROS., INC.			38.41 033810
7/30/26	00563	7/20/26 INV/2026	202607 300-14200-10000	GOLF GRIPS	*	227.98	
				GLOBAL GOLF SALES, INC.			227.98 033811
7/30/26	00097	7/17/26 509565	202607 340-57200-42600	SCORECARDS	*	218.55	
				GOLF ASSOCIATES SCORECARD COMPANY			218.55 033812
7/30/26	00180	7/27/26 430755	202607 390-57200-46000	FEELER GAUGE	*	46.36	
				NAPA AUTO PARTS			46.36 033813
7/30/26	01542	7/23/26 457028	202607 300-14100-10000	FOOD	*	760.16	
		7/23/26 457028	202607 330-57200-43100	FUEL	*	8.00	
				PERFORMANCE FOOD GROUP, INC			768.16 033814
7/30/26	00694	7/23/26 710685	202607 390-57200-46000	BELT STARTER	*	281.13	
				PRECISION SMALL ENGINE CO., INC.			281.13 033815
7/30/26	99999	7/30/26 VOID	202607 000-00000-00000	VOID CHECK	C	.00	
				*****INVALID VENDOR NUMBER*****			.00 033816
7/30/26	99999	7/30/26 VOID	202607 000-00000-00000	VOID CHECK	C	.00	
				*****INVALID VENDOR NUMBER*****			.00 033817
7/30/26	99999	7/30/26 VOID	202607 000-00000-00000	VOID CHECK	C	.00	
				*****INVALID VENDOR NUMBER*****			.00 033818
7/30/26	01324	7/16/26 07162026	202607 300-14200-10000	AL'S TROPHY HEDDLESTEN	*	38.00	
		7/16/26 07162026	202607 340-57200-51100	AMAZON SHIPPING TAGS	*	59.50	
		7/16/26 07162026	202607 300-13100-10000	AMAZON SWITCHES	*	80.74	
		7/16/26 07162026	202607 300-13100-10000	EL CAR WASH CAR WASH	*	38.52	

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CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK.... AMOUNT #
7/16/26		07162026	202607 340-57200-42600	AMAZON ENVELOPES	*	6.99	
7/16/26		07162026	202607 320-57200-41000	HULU HULU SUBSCRIPTION	*	124.56	
7/16/26		07162026	202607 300-13100-10000	AMAZON PET WASTE BAGS	*	133.80	
7/16/26		07162026	202607 340-57200-51100	AMAZON BALLONS	*	17.99	
7/16/26		07162026	202607 320-57200-54500	AMAZON ETHERNET SWITCH	*	149.99	
7/16/26		07162026	202607 340-57200-51100	AMAZON FREEZER POPS	*	24.48	
7/16/26		07162026	202607 330-57200-46000	AMAZON SOUND PANELS	*	190.05	
7/16/26		07162026	202607 350-57200-46300	GOLF CARTS UNLIMITED PEDA	*	315.00	
7/16/26		07162026	202607 330-57200-51100	WEBSTAIRANT STORE KITCHEN	*	787.30	
7/16/26		07162026	202607 320-57200-54500	AMAZON ETHERNET SPLITTER	*	12.11	
7/16/26		07162026	202607 320-57200-54500	AMAZON ETHERNET	*	98.98-	
7/16/26		07162026	202607 320-57200-51000	CHAT GPT SUBSCRIPTION	*	904.12	
7/16/26		07162026	202607 320-57200-54500	AMAZON SERIES CONTROL	*	115.00	
7/16/26		07162026	202607 300-13100-10000	AMAZON PET WASTE BAGS	*	153.64	
7/16/26		07162026	202607 330-57200-51100	AMAZON WINE GLASSES	*	27.99	
7/16/26		07162026	202607 320-57200-51000	AMAZON DECAL	*	4.65	
7/16/26		07162026	202607 320-57200-51200	AMAZON PARTY DECORATION	*	30.87	
7/16/26		07162026	202607 320-57200-51200	AMAZON PARTY DECORATION	*	17.08	
7/16/26		07162026	202607 320-57200-51200	AMAZON PARTY DECORATION	*	19.99	
7/16/26		07162026	202607 300-13100-10000	AMAZON TIRES	*	263.98	
7/16/26		07162026	202607 300-13100-10000	AMAZON SAFETY BOLLARD	*	334.80	
7/16/26		07162026	202607 390-57200-51100	AMAZON ROPE CABLE	*	85.97	
7/16/26		07162026	202607 300-13100-10000	AMAZON COIL	*	27.99	

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CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK..... AMOUNT #
		7/16/26	07162026	202607	300-13100-10000			
			AMAZON TRAFFIC CONTROL	SO		*	319.95	
		7/16/26	07162026	202607	330-57200-51100			
			AMAZON UTILITY CARTS			*	77.58	
		7/16/26	07162026	202607	320-57200-54500			
			AMAZON TV MOUNT BRACKETS			*	53.97	
		7/16/26	07162026	202607	320-57200-51100			
			AMAZON TVS			*	1,579.96	
		7/16/26	07162026	202607	300-13100-10000			
			AMAZON HOSES			*	47.98	
		7/16/26	07162026	202607	320-57200-51100			
			AMAZON LIGHT SWITCHES			*	19.99	
		7/16/26	07162026	202607	320-57200-51000			
			AMAZON FISH TANK FILTER			*	15.19	
		7/16/26	07162026	202607	390-57200-51100			
			AMAZON SAFETY GLASSES			*	24.95	
		7/16/26	07162026	202607	340-57200-51100			
			AMAZON SPEAKER			*	229.99	
		7/16/26	07162026	202607	300-13100-10000			
			AMAZON TIRE WHEEL ASSEMBL			*	196.60	
		7/16/26	07162026	202607	300-13100-10000			
			AMAZON FLYWHEEL ASSEMBLY			*	299.99	
		7/16/26	07162026	202607	320-57200-51100			
			AMAZON REMOTE CONTROL			*	28.99	
		7/16/26	07162026	202607	300-13100-10000			
			AMAZON STEREO RECEIVER			*	135.99-	
		7/16/26	07162026	202607	300-13100-10000			
			FACEBOOK MOTHERS DAY BRUN			*	11.50	
		7/16/26	07162026	202607	300-13100-10000			
			WIX.COM SUBSCRIPTION			*	348.00	
		7/16/26	07162026	202607	300-13100-10000			
			DOLLAR TREE SUPPLIES			*	74.68	
		7/16/26	07162026	202607	300-13100-10000			
			ALDI SUPPLIES			*	82.35	
		7/16/26	07162026	202607	300-13100-10000			
			PUBLIX SUPPLIES			*	15.16	
		7/16/26	07162026	202607	300-13100-10000			
			STINGRAY GROUP KARAOKE MA			*	69.99	
		7/16/26	07162026	202607	300-13100-10000			
			STINGRAY GROUP KARAOKE MA			*	2.10	
		7/16/26	07162026	202607	320-57200-51100			
			COSTCO LIGHTS			*	124.08	
		7/16/26	07162026	202607	300-13100-10000			
			AMAZON PARTY FAVORS			*	114.88	
		7/16/26	07162026	202607	300-13100-10000			
			GOOGLE ADS	GOOGLE ADS		*	303.96	
					REGIONS BANK			7,610.50 033819
					VIER --VIERA EAST-- AWOLFE			

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7/30/26	01324	7/22/26	07222026 202607 320-57200-51000	MAILMAN JOEY'S STAMPS	*	267.68	
		7/22/26	07222026 202607 300-13100-10000	LS VIERA EAST GIFT CARDS	*	90.00	
		7/22/26	07222026 202607 330-57200-51025	WALMART PLATES	*	70.58	
		7/22/26	07222026 202607 330-57200-51025	AMAZON PEPPER GRINDER	*	9.62	
		7/22/26	07222026 202607 300-14100-10000	WHOLE FOODS CHICKEN	*	30.61	
		7/22/26	07222026 202607 320-57200-51100	WALGREENS FOOD	*	31.16	
		7/22/26	07222026 202607 320-57200-41000	SPECTRUM INTERNET/VOICE/P	*	994.65	
		7/22/26	07222026 202607 300-13100-10000	SPECTRUM INTERNET/VOICE/P	*	994.64	
		7/22/26	07222026 202607 320-57200-41000	SPECTRUM INTERNET/VOICE	*	146.45	
		7/22/26	07222026 202607 390-57200-41000	SPECTRUM INTERNET/VOICE	*	125.49	
				REGIONS BANK			2,760.88 033820
7/30/26	01704	7/27/26	227296 202607 390-57200-46000	FCS-KM STRAIGHT EDGER	*	249.99	
				ROCKLEDGE MOWER & SERVICES			249.99 033821
7/30/26	00130	7/20/26	22918619 202607 300-14100-10000	FOOD	*	71.26	
		7/20/26	22918620 202607 300-14100-10200	BEVERAGE	*	212.83	
		7/20/26	22918620 202607 300-14100-10000	FOOD	*	858.32	
		7/20/26	22918620 202607 330-57200-43100	FUEL	*	10.00	
		7/23/26	22924086 202607 300-14100-10200	BEVERAGE	*	275.67	
		7/23/26	22924086 202607 330-57200-51050	PAPER	*	130.11	
		7/23/26	22924086 202607 300-14100-10000	FOOD	*	475.39	
		7/23/26	22924086 202607 330-57200-43100	FUEL	*	10.00	
		7/27/26	22931997 202607 300-14100-10000	FOOD	*	809.13	
		7/27/26	22931997 202607 300-14100-10200	BEVERAGE	*	273.18	

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CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK..... AMOUNT #
		7/27/26	22931997 KITCHEN	202607 330-57200-51025	*	198.95	
		7/27/26	22931997 FUEL	202607 330-57200-43100	*	10.00	
				SYSCO			3,334.84 033822
7/30/26	01512	7/08/26	2789178 RENT	202607 390-57200-54600	*	90.72	
		7/13/26	2794488 RENT	202607 390-57200-54600	*	726.47	
		7/14/26	2795752 RENT	202607 390-57200-54600	*	6,541.14	
		7/14/26	2795752 RENT	202607 390-57200-54600	*	3,368.45	
		7/14/26	2795765 RENT	202607 390-57200-54600	*	4,717.02	
				THE HUNTINGTON NATIONAL BANK			15,443.80 033823
7/30/26	00807	7/22/26	32311766 UNIFORMS	202607 390-57200-54100	*	255.87	
				UNIFIRST CORPORATION			255.87 033824
7/30/26	00913	7/23/26	8266346 TRUSTEE FEES	202607 300-20200-10100	*	1,363.03	
		7/23/26	8266346 TRUSTEE FEES	202607 310-57200-31900	*	139.38	
		7/23/26	8266346 TRUSTEE FEES	202607 300-15500-10000	*	278.78	
				U.S. BANK			1,781.19 033825
7/30/26	00117	7/20/26	41365103 FLYERS	202607 390-57200-46000	*	918.87	
		7/22/26	41365776 V-BELT	202607 390-57200-46000	*	941.01	
		7/24/26	41366184 BEARING	202607 390-57200-46000	*	975.36	
				WESCOTURF INC.			2,835.24 033826
8/06/26	01713	7/30/26	07302026 REIMBURSEMENT	202607 300-14100-10000	*	247.44	
				AJAYE MEEKS			247.44 033827
8/06/26	01560	7/31/26	00131825 GASES	202607 330-57200-43100	*	239.52	
				ARC3 GASES, INC			239.52 033828
				VIER --VIERA EAST-- AWOLFE			

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8/06/26	01668	8/03/26 661090	202608 390-57200-51160	JANITORIAL SVCS	*	280.00	
				BREVARD HOME CLEANING			280.00 033829
8/06/26	00563	7/30/26 INV/2026	202607 300-14200-10000	GOLF GRIP	*	70.65	
				GLOBAL GOLF SALES, INC.			70.65 033830
8/06/26	00587	7/30/26 17436960	202607 390-57200-46110	GASOLINE	*	1,650.00	
		7/30/26 17436960	202607 300-13100-10000	GASOLINE	*	812.68	
		7/30/26 17436961	202607 390-57200-46110	DIESEL	*	420.73	
		7/30/26 17436961	202607 300-13100-10000	DIESEL	*	207.22	
				GLOVER OIL COMPANY INC			3,090.63 033831
8/06/26	00097	7/30/26 509868	202607 340-57200-42600	SCORE CARDS	*	1,241.47	
				GOLF ASSOCIATES SCORECARD COMPANY			1,241.47 033832
8/06/26	00564	7/27/26 56357	202607 390-57200-47300	BIN C TOPDRESS	*	1,036.38	
				GOLF SPECIALTIES, INC.			1,036.38 033833
8/06/26	01542	8/03/26 460288	202608 300-14100-10200	BEVERAGE	*	208.86	
		8/03/26 460288	202608 330-57200-51025	KITCHEN	*	95.17	
		8/03/26 460288	202608 300-14100-10000	FOOD	*	431.34	
		8/03/26 460288	202608 330-57200-43100	FUEL	*	8.50	
				PERFORMANCE FOOD GROUP, INC			743.87 033834
8/06/26	00777	6/12/26 SI-10013	202510 350-57200-51300	RANGE KEYS	*	614.00	
				RANGE SERVANT AMERICA INC			614.00 033835
8/06/26	00130	7/29/26 22935909	202607 300-14100-10000	FOOD	*	73.39	
		7/29/26 22935909	202607 330-57200-43100	FUEL	*	10.00	
		7/30/26 22937573	202607 300-14100-10000	FOOD	*	857.50	

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		7/30/26	22937573	202607	300-14100-10200			
			BEVERAGE			*	99.27	
		7/30/26	22937573	202607	330-57200-51050			
			PAPER			*	33.03	
		7/30/26	22937573	202607	330-57200-43100			
			FUEL			*	10.00	
		7/30/26	22937573	202607	330-57200-51025			
			KITCHEN			*	51.95	
		7/30/26	22937573	202607	320-57200-51100			
			G/C			*	139.98	
		8/03/26	22947998	202608	300-14100-10200			
			BEVERAGE			*	144.73	
		8/03/26	22947998	202608	330-57200-51050			
			PAPER			*	206.43	
		8/03/26	22947998	202608	300-14100-10000			
			FOOD			*	996.66	
		8/03/26	22947998	202608	330-57200-43100			
			FUEL			*	10.00	
					SYSCO			2,632.94 033836
8/06/26	01512	7/28/26	2826798	202607	390-57200-54600	*	242.06	
			RENT					
		7/28/26	2826798	202607	350-57200-46100	*	10,784.30	
			RENT					
		7/28/26	2826798	202607	390-57200-54600	*	253.59	
			RENT					
		7/28/26	2826798	202607	350-57200-46100	*	492.60	
			RENT					
		7/29/26	2829404	202607	390-57200-54600	*	1,065.98	
			RENT					
		7/31/26	2834197	202607	390-57200-54600	*	5,560.00	
			RENT					
		7/31/26	2834198	202607	390-57200-54600	*	300.00	
			RENT					
					THE HUNTINGTON NATIONAL BANK			18,698.53 033837
8/06/26	01672	7/31/26	19140396	202607	320-57200-54500	*	476.27	
			NETWORK					
					TPX COMMUNICATIONS			476.27 033838
8/06/26	01588	7/17/26	13087	202607	390-57200-47500	*	2,920.00	
			BULK GRANULAR FERTILIZER					
					TURF SOLUTIONS OF FLORIDA INC			2,920.00 033839
8/06/26	00807	7/29/26	32311777	202607	390-57200-54100	*	273.09	
			UNIFORMS					
					UNIFIRST CORPORATION			273.09 033840
					VIER --VIERA EAST-- AWOLFE			

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK..... AMOUNT #
8/06/26	00068	7/29/26 9334399-	202608 320-57200-34100		*	998.45	
		8 YARD DUMPSTER					
		7/29/26 9334685-	202608 390-57200-47900		*	223.77	
		6 YARD DUMPSTER					
				WASTE MANAGEMENT			1,222.22 033841
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8/06/26	00117	7/27/26 41366781	202607 390-57200-46000		*	1,165.58	
		CANOPY					
				WESCOTURF INC.			1,165.58 033842
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8/12/26	01654	8/11/26 1961449	202608 320-57200-51100		*	179.02	
		TOWELS MATS					
				ALSCO			179.02 033843
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8/12/26	01668	8/10/26 661520	202608 390-57200-51160		*	280.00	
		JANITORIAL SVCS					
				BREVARD HOME CLEANING			280.00 033844
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8/12/26	01650	8/07/26 42783325	202608 320-57200-51100		*	248.45	
		SUPPLIES					
				CINTAS			248.45 033845
- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
8/12/26	01711	8/11/26 C2163868	202608 330-57200-51025		*	38.41	
		KNIFE SERVICE					
				COZZINI BROS., INC.			38.41 033846
- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
8/12/26	01681	7/21/26 16133577	202607 320-57200-54210		*	146.93	
		FIRE MONITORING					
				EVERON, LLC			146.93 033847
- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
8/12/26	00076	8/03/26 9398 AUG	202608 320-57200-43000		*	548.09	
		2300 CLUBHOUSE DR					
				FLORIDA CITY GAS			548.09 033848
- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
8/12/26	00035	8/11/26 33189 AU	202608 330-57200-43000		*	1,041.71	
		2300 CLUBHOUSE DRIVE					
		8/11/26 33189 AU	202608 340-57200-43000		*	1,041.71	
		2300 CLUBHOUSE DRIVE					
		8/11/26 42334 AU	202608 340-57200-43000		*	60.11	
		2200 CLUBHOUSE DR					
		8/11/26 42334 AU	202608 300-11500-10000		*	40.08	
		2200 CLUBHOUSE DR					
		8/11/26 45156 AU	202608 320-57200-43000		*	442.78	
		5250 MURRELL RD					
		8/11/26 45156 AU	202608 390-57200-43000		*	1,771.10	
		5250 MURRELL RD					

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK..... AMOUNT #
		8/11/26	52104 AU 202608 350-57200-43000 2300 CLUBHOUSE DRIVE		*	742.85	
		8/11/26	57086 AU 202608 320-57200-43000 4563 BRAYWICK CT		*	33.95	
				FPL			5,174.29 033849
8/12/26	01693	7/29/26	07292026 202607 340-57200-51100 HOME DEPOT GLUE GUN & TAP		*	76.92	
		7/29/26	07292026 202607 300-13100-10000 HOME DEPOT ARTIFICIAL GRE		*	26.47	
		7/29/26	07292026 202607 320-57200-51100 HOME DEPOT ARTIFICIAL GRE		*	32.96	
		7/29/26	07292026 202607 300-13100-10000 HOME DEPOT STEP BIT		*	59.97	
		7/29/26	07292026 202607 300-13100-10000 HOME DEPOT EPOXY		*	8.68	
		7/29/26	07292026 202607 340-57200-46000 HOME DEPOT TOGGLE & SWITC		*	22.52	
		7/29/26	07292026 202607 300-13100-10000 HOME DEPOT BLADE,EAR MUFF		*	81.35	
		7/29/26	07292026 202607 330-57200-46000 HOME DEPOT BRAID SUPPLY		*	19.88	
		7/29/26	07292026 202607 330-57200-46000 HOME DEPOT ELBOW		*	23.34	
		7/29/26	07292026 202607 330-57200-46000 HOME DEPOT ADAPTERS		*	9.07	
		7/29/26	07292026 202607 330-57200-46000 HOME DEPOT POSTER STRIPS		*	19.93	
		7/29/26	07292026 202607 330-57200-46000 HOME DEPOT PAINT		*	5.98	
		7/29/26	07292026 202607 330-57200-46000 HOME DEPOT METAL SIGN		*	6.98	
		7/29/26	07292026 202607 300-13100-10000 HOME DEPOT HOOKS		*	13.41	
				HOME DEPOT CREDIT SERVICES			407.46 033851
8/12/26	01710	8/11/26	0676 202608 330-57200-46000 INSTALLATION SCREENS		*	680.00	
				MODERN AUTOMATION			680.00 033852
8/12/26	01542	8/06/26	461959 202608 330-57200-51025 KITCHEN		*	95.17	
		8/06/26	461959 202608 300-14100-10000 FOOD		*	611.36	
		8/06/26	461959 202608 330-57200-43100 FUEL		*	8.50	

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	#
		8/10/26	462918	202608 300-14100-10200		*	49.06		
			BEVERAGE						
		8/10/26	462918	202608 300-14100-10000		*	748.96		
			FOOD						
		8/10/26	462918	202608 330-57200-43100		*	8.50		
			FUEL						
					PERFORMANCE FOOD GROUP, INC			1,521.55	033853
8/12/26	01334	7/28/26	16922085	202607 390-57200-47500		*	1,052.31		
			LESCO, DIVOT SAND						
					SITEONE LANDSCAPE SUPPLY, LLC			1,052.31	033854
8/12/26	00130	8/10/26	22962167	202608 300-14100-10000		*	827.75		
			FOOD						
		8/10/26	22962167	202608 300-14100-10200		*	138.95		
			BEVERAGE						
		8/10/26	22962167	202608 330-57200-51025		*	176.49		
			KITCHEN						
		8/10/26	22962167	202608 330-57200-43100		*	10.00		
			FUEL						
					SYSCO			1,153.19	033855
8/12/26	00807	8/05/26	32311787	202608 390-57200-54100		*	300.52		
			UNIFORMS						
					UNIFIRST CORPORATION			300.52	033856
8/12/26	00117	7/29/26	41367524	202607 390-57200-46000		*	763.16		
			GREASABLE ROLLER						
		8/04/26	41368878	202608 390-57200-46000		*	165.50		
			BEDKNIFE						
		8/06/26	41369608	202608 390-57200-46000		*	1,365.19		
			GUARD TURF						
		8/07/26	41369652	202608 390-57200-46000		*	302.61		
			SIDE EJECT						
					WESCOTURF INC.			2,596.46	033857
8/20/26	01654	8/18/26	1963605	202608 320-57200-51100		*	179.02		
			TOWELS AND MATS						
					ALSCO			179.02	033858
8/20/26	01560	8/14/26	00132206	202608 330-57200-43100		*	165.58		
			GASES						
					ARC3 GASES, INC			165.58	033859
8/20/26	01709	8/11/26	19846616	202608 390-57200-47500		*	403.67		
			CAL-VANTAGE						

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	INVOICE DATE	EXPENSED TO YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	#
		8/11/26	19846617 202608 390-57200-47500	PLANT GROWTH	*	334.63		
				BWI COMPANIES, INC.			738.30	033860
8/20/26	01650	3/27/26	42640741 202603 320-57200-34100	SUPPLIES	*	161.70		
				CINTAS			161.70	033861
8/20/26	00024	8/10/26	70192 AU 202608 390-57200-43000	5600 MURRELL RD	*	721.32		
				CITY OF COCOA UTILITIES			721.32	033862
8/20/26	01388	8/12/26	AR158286 202608 390-57200-54600	PRINTER LEASE	*	126.50		
				DEX IMAGING			126.50	033863
8/20/26	01394	8/15/26	63609583 202608 330-57200-54600	RENTAL	*	154.09		
				ECOLAB			154.09	033864
8/20/26	01681	8/11/26	16147964 202608 320-57200-54210	FIRE MONITORING	*	41.53		
		8/11/26	16147965 202608 320-57200-54210	FIRE MONITORING	*	781.44		
				EVERON, LLC			822.97	033865
8/20/26	00563	8/10/26	INV/2026 202608 300-14200-10000	GOLF GRIPS	*	140.02		
				GLOBAL GOLF SALES, INC.			140.02	033866
8/20/26	00587	8/13/26	17477324 202608 390-57200-46110	GASOLINE	*	972.14		
		8/13/26	17477324 202608 300-13100-10000	GASOLINE	*	478.81		
		8/13/26	17477325 202608 390-57200-46110	DIESEL	*	1,039.24		
		8/13/26	17477325 202608 300-13100-10000	DIESEL	*	511.86		
				GLOVER OIL COMPANY INC			3,002.05	033867
8/20/26	01372	8/19/26	42792088 202608 320-57200-34100	COPIER LEASE	*	156.34		
		8/19/26	42792088 202608 300-13100-10000	COPIER LEASE	*	156.34		
				GREAT AMERICA FINANCIAL SVCS			312.68	033868

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
8/20/26	01071	8/01/26	534	202608	310-57200	31700				*	91.92		
DISSEMINATION SVC AUG26													
GMS-CENTRAL FLORIDA, LLC													
												91.92	033869
8/20/26	01358	3/31/26	00144725	202603	320-57200	46000				*	61.73		
CYLINDER RENTAL													
		4/30/26	00145825	202604	320-57200	46000				*	60.05		
CYLINDER RENTAL													
		5/31/26	00146877	202605	320-57200	46000				*	61.73		
CYLINDER RENTAL													
		6/30/26	00147974	202606	320-57200	46000				*	60.05		
CYLINDER RENTAL													
		7/31/26	00149072	202607	320-57200	46000				*	61.73		
CYLINDER RENTAL													
NEXAIR, LLC													
												305.29	033870
8/20/26	01542	8/13/26	464536	202608	300-14100	10200				*	421.12		
BEVERAGES													
		8/13/26	464536	202608	300-14100	10000				*	617.93		
FOOD													
		8/13/26	464536	202608	330-57200	43100				*	8.50		
FUEL													
PERFORMANCE FOOD GROUP, INC													
												1,047.55	033871
8/20/26	01334	8/17/26	17003253	202608	390-57200	47500				*	856.21		
LESCO													
SITEONE LANDSCAPE SUPPLY, LLC													
												856.21	033872
8/20/26	00130	8/13/26	22967993	202608	300-14100	10200				*	88.60		
BEVERAGES													
		8/13/26	22967993	202608	330-57200	51025				*	23.99		
KITCHEN													
		8/13/26	22967993	202608	330-57200	51050				*	219.92		
PAPER													
		8/13/26	22967993	202608	320-57200	51100				*	59.94		
G/C													
		8/13/26	22967993	202608	300-14100	10000				*	574.13		
FOOD													
		8/13/26	22967993	202608	330-57200	43100				*	10.00		
FUEL													
		8/17/26	22976089	202608	300-14100	10200				*	293.12		
BEVERAGE													
		8/17/26	22976089	202608	300-14100	10000				*	1,989.28		
FOOD													
		8/17/26	22976089	202608	330-57200	43100				*	10.00		
FUEL													
SYSCO													
												3,268.98	033873
VIER --VIERA EAST-- AWOLFE													

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK..... AMOUNT #
8/20/26	01512	8/13/26 2860021 RENT	202608 390-57200-54600	THE HUNTINGTON NATIONAL BANK	*	478.47	478.47 033874
8/20/26	01588	8/17/26 13398 FOLAIR PAK FOUNDATION	202608 390-57200-47500	TURF SOLUTIONS OF FLORIDA INC	*	2,178.00	2,178.00 033875
8/20/26	00807	8/12/26 32311799 UNIFORMS	202608 390-57200-54100	UNIFIRST CORPORATION	*	302.44	302.44 033876
8/20/26	01558	8/12/26 50397904 TRACTOR LEASE	202608 390-57200-54600	WELLS FARGO FINANCIAL LEASING, INC.	*	652.46	652.46 033877
8/20/26	00117	8/07/26 41369958 TUBE	202608 390-57200-46000		*	126.41	
		8/12/26 39177602 YAGI ANTENNA	202608 390-57200-47100		*	1,123.62	
		8/13/26 41371344 BEDKNIFE	202608 390-57200-46000		*	77.37	
				WESCOTURF INC.			1,327.40 033878
TOTAL FOR BANK B						125,116.58	
TOTAL FOR REGISTER						125,116.58	

VIER --VIERA EAST-- AWOLFE

SECTION B

Viera East
Community Development District

Unaudited Financial Reporting
July 31, 2026



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Viera East
Community Development District
Combined Balance Sheet
July 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	\$ 64,658	\$ -	\$ -	\$ -	\$ 427,560	\$ 492,218
Petty Cash	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
Capital Reserve Account	\$ -	\$ 255,749	\$ -	\$ -	\$ -	\$ 255,749
Accounts Receivable	\$ -	\$ -	\$ -	\$ -	\$ 129	\$ 129
Due from General Fund	\$ -	\$ -	\$ -	\$ -	\$ 2,768	\$ 2,768
Prepaid Expenses	\$ 8,566	\$ -	\$ -	\$ -	\$ 78,141	\$ 86,707
Inventory - Pro Shop	\$ -	\$ -	\$ -	\$ -	\$ 36,857	\$ 36,857
Inventory - Hook & Eagle	\$ -	\$ -	\$ -	\$ -	\$ 27,759	\$ 27,759
<u>Investments</u>						
State Board of Administration	\$ 616,313	\$ 1,348,973	\$ -	\$ -	\$ 722,844	\$ 2,688,130
<u>Series 2020</u>						
Reserve	\$ -	\$ -	\$ 237,372	\$ -	\$ -	\$ 237,372
Temporary Interest	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
Bond Service	\$ -	\$ -	\$ 70,069	\$ -	\$ -	\$ 70,069
Project	\$ -	\$ -	\$ -	\$ 53,058	\$ -	\$ 53,058
Improvements (Net of Depreciation)	\$ -	\$ -	\$ -	\$ -	\$ 1,764,082	\$ 1,764,082
Total Assets	\$ 689,537	\$ 1,604,722	\$ 307,442	\$ 53,058	\$ 3,061,140	\$ 5,715,898
Liabilities						
Accounts Payable	\$ 1,773	\$ -	\$ -	\$ -	\$ 34,183	\$ 35,956
Deferred Revenue - Season Advance	\$ -	\$ -	\$ -	\$ -	\$ 36,400	\$ 36,400
Deferred Revenue - Special Assessment O&M	\$ -	\$ -	\$ -	\$ -	\$ 3,040	\$ 3,040
Due to Golf Course	\$ 2,768	\$ -	\$ -	\$ -	\$ -	\$ 2,768
Accrued Payroll Payable	\$ 5,494	\$ -	\$ -	\$ -	\$ 16,371	\$ 21,865
Payroll Tips Payable	\$ -	\$ -	\$ -	\$ -	\$ 1,329	\$ 1,329
Notes Payable	\$ -	\$ -	\$ -	\$ -	\$ 535,915	\$ 535,915
Sales Tax Payable	\$ -	\$ -	\$ -	\$ -	\$ 27,980	\$ 27,980
Total Liabilities	\$ 10,034	\$ -	\$ -	\$ -	\$ 655,217	\$ 665,252
Fund Balance						
Nonspendable						
Prepaid Items	\$ 8,566	\$ -	\$ -	\$ -	\$ -	\$ 8,566
Restricted for						
Debt Service - Series 2020	\$ -	\$ -	\$ 307,442	\$ -	\$ -	\$ 307,442
Capital Projects - Series 2020	\$ -	\$ -	\$ -	\$ 53,058	\$ -	\$ 53,058
Assigned for						
Capital Reserves	\$ -	\$ 1,604,722	\$ -	\$ -	\$ -	\$ 1,604,722
Unassigned	\$ 670,937	\$ -	\$ -	\$ -	\$ 2,405,922	\$ 3,076,859
Total Fund Balances	\$ 679,503	\$ 1,604,722	\$ 307,442	\$ 53,058	\$ 2,405,922	\$ 5,050,647
Total Liabilities & Fund Balance	\$ 689,537	\$ 1,604,722	\$ 307,442	\$ 53,058	\$ 3,061,140	\$ 5,715,898

Viera East
Community Development District
General Fund

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

	Adopted	Prorated Budget	Actual	
	Budget	Thru 07/31/26	Thru 07/31/26	Variance
<u>Revenues</u>				
Maintenance Assessments	\$ 1,378,973	\$ 1,378,973	\$ 1,389,157	\$ 10,184
Golf Course Administrative Services	\$ 56,280	\$ 46,900	\$ 46,900	\$ -
Miscellaneous Revenue - Marketing	\$ 10,000	\$ 8,333	\$ 4,009	\$ (4,325)
Interest Income	\$ 5,000	\$ 4,167	\$ 21,137	\$ 16,971
Total Revenues	\$1,450,253	\$1,438,373	\$1,461,204	\$ 22,830
<u>Expenditures</u>				
<u>General & Administrative</u>				
Supervisors Fees	\$ 30,519	\$ 25,433	\$ 22,337	\$ 3,095
Engineering Fees	\$ 5,000	\$ 4,167	\$ -	\$ 4,167
Attorney's Fees	\$ 20,000	\$ 16,667	\$ 7,834	\$ 8,833
Dissemination	\$ 1,082	\$ 901	\$ 902	\$ (0)
Trustee Fees	\$ 6,160	\$ 5,133	\$ 3,367	\$ 1,766
Annual Audit	\$ 15,022	\$ 12,518	\$ 12,518	\$ (0)
Collection Agent	\$ 2,575	\$ 2,146	\$ 2,146	\$ (0)
Management Fees	\$ 118,700	\$ 98,917	\$ 98,917	\$ (0)
Postage	\$ 2,000	\$ 1,667	\$ 199	\$ 1,468
Printing & Binding	\$ 2,500	\$ 2,083	\$ 89	\$ 1,994
Insurance - Liability	\$ 12,804	\$ 10,670	\$ 9,038	\$ 1,632
Legal Advertising	\$ 2,500	\$ 2,083	\$ 213	\$ 1,870
Other Current Charges	\$ 1,200	\$ 1,000	\$ 388	\$ 612
Office Supplies	\$ 2,000	\$ 1,667	\$ 94	\$ 1,573
Dues & Licenses	\$ 175	\$ 175	\$ 175	\$ -
Information Technology	\$ 4,972	\$ 4,143	\$ 4,143	\$ (0)
Total General & Administrative	\$ 227,208	\$ 189,369	\$ 162,360	\$ 27,010

Viera East
Community Development District
General Fund

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

	Adopted	Prorated Budget	Actual	
	Budget	Thru 07/31/26	Thru 07/31/26	Variance
<u>Operations & Maintenance</u>				
Operating Expenditures				
Salaries	\$ 187,425	\$ 156,188	\$ 165,713	\$ (9,525)
Administration Fee	\$ 1,508	\$ 1,257	\$ 266	\$ 990
FICA Expense	\$ 14,338	\$ 11,948	\$ 13,405	\$ (1,457)
Health Insurance	\$ 5,250	\$ 4,375	\$ 2,711	\$ 1,664
Workers Compensation	\$ 4,169	\$ 3,474	\$ 3,569	\$ (94)
Unemployment	\$ 1,119	\$ 933	\$ 476	\$ 456
Retirement Contribution	\$ 5,061	\$ 4,217	\$ 6,561	\$ (2,344)
Other Contractual	\$ 10,000	\$ 8,333	\$ 10,005	\$ (1,671)
Marketing - Lifestyle/Amenities	\$ 116,000	\$ 96,667	\$ 93,010	\$ 3,656
Training	\$ 500	\$ 417	\$ 1,251	\$ (834)
Subtotal Field Expenditures	\$ 345,370	\$ 287,808	\$ 296,967	\$ (9,159)
Maintenance Expenditures				
Canal Maintenance	\$ 14,000	\$ 11,667	\$ 11,780	\$ (114)
Lake Bank Restoration	\$ 164,000	\$ 164,000	\$ 161,079	\$ 2,922
Lake Bank Education Project	\$ 3,000	\$ 2,500	\$ -	\$ 2,500
Environmental Services	\$ 10,000	\$ 8,333	\$ -	\$ 8,333
Water Management System	\$ 148,622	\$ 123,852	\$ 97,002	\$ 26,850
Midge Control	\$ 8,000	\$ 6,667	\$ -	\$ 6,667
Contingencies	\$ 7,500	\$ 6,250	\$ 2,513	\$ 3,737
Fire Line Management	\$ 3,500	\$ 2,917	\$ 700	\$ 2,217
Basin Repair	\$ 3,000	\$ 2,500	\$ -	\$ 2,500
Subtotal Maintenance Expenditures	\$ 361,622	\$ 328,685	\$ 273,073	\$ 55,612

Viera East
Community Development District
General Fund

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

	Adopted	Prorated Budget	Actual	
	Budget	Thru 07/31/26	Thru 07/31/26	Variance
Grounds Maintenance Expenditures				
Salaries	\$ 244,367	\$ 203,639	\$ 167,358	\$ 36,280
Bonus Program	\$ -	\$ -	\$ 75,108	\$ (75,108)
Administrative Fees	\$ 2,840	\$ 2,367	\$ 1,960	\$ 406
FICA	\$ 18,694	\$ 15,578	\$ 13,483	\$ 2,095
Health Insurance	\$ 34,538	\$ 28,781	\$ 28,773	\$ 8
Workers Compensation	\$ 5,436	\$ 4,530	\$ 3,657	\$ 873
Unemployment	\$ 2,608	\$ 2,173	\$ 1,255	\$ 918
Retirement Contribution	\$ 6,682	\$ 5,568	\$ -	\$ 5,568
Telephone	\$ 6,000	\$ 5,000	\$ 8,099	\$ (3,099)
Utilities	\$ 8,020	\$ 6,683	\$ 3,468	\$ 3,215
Property Appraiser	\$ 2,100	\$ 1,750	\$ 2,391	\$ (641)
Insurance - Property	\$ 3,711	\$ 3,093	\$ 3,323	\$ (230)
Repairs	\$ 25,000	\$ 20,833	\$ 42,220	\$ (21,386)
Fuel	\$ 18,000	\$ 15,000	\$ 13,716	\$ 1,284
Park Maintenance	\$ 35,000	\$ 29,167	\$ 35,894	\$ (6,727)
Sidewalk Repair	\$ 15,000	\$ 12,500	\$ 8,638	\$ 3,862
Chemicals	\$ 4,000	\$ 3,333	\$ 922	\$ 2,411
Contingencies	\$ 10,000	\$ 8,333	\$ 12,257	\$ (3,924)
Refuse	\$ 18,000	\$ 15,000	\$ 11,970	\$ 3,030
Office Supplies	\$ 2,500	\$ 2,083	\$ 1,091	\$ 992
Uniforms	\$ 4,000	\$ 3,333	\$ 5,402	\$ (2,069)
Fire Alarm System	\$ 500	\$ 417	\$ 47	\$ 370
Rain Bird Pump System	\$ -	\$ -	\$ -	\$ -
Park Materials	\$ 10,000	\$ 8,333	\$ 195	\$ 8,138
Bay Hill Flow Way Maintenance	\$ 20,000	\$ 16,667	\$ -	\$ 16,667
Subtotal Grounds Maintenance Exp.	\$ 496,995	\$ 414,163	\$ 441,227	\$ (27,064)
Total Operations & Maintenance	\$1,203,988	\$1,030,656	\$1,011,268	\$ 19,388
Total Expenditures	\$1,431,196	\$1,220,026	\$1,173,627	\$ 46,398
Excess (Deficiency) of Revenues over Exp.	\$ 19,057		\$ 287,576	
<u>Other Financing Sources/(Uses):</u>				
Transfer In/(Out) - Capital Reserve	\$ (19,058)	\$ (19,058)	\$ (19,058)	\$ -
Total Other Financing Sources/(Uses)	\$ (19,058)	\$ (19,058)	\$ (19,058)	\$ -
Net Change in Fund Balance	\$ (0)		\$ 268,518	
Fund Balance - Beginning	\$ -		\$ 410,984	
Fund Balance - Ending	\$ (0)		\$ 679,503	

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	\$ 28,859	\$ -	\$ -	\$ -	\$ 1,389,157
Golf Course Administrative Services	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ -	\$ -	\$ 46,900
Misc. Revenue - Marketing	\$ -	\$ 547	\$ 936	\$ 625	\$ 373	\$ 407	\$ 466	\$ 218	\$ 213	\$ 223	\$ -	\$ -	\$ 4,009
Interest Income	\$ 802	\$ 753	\$ 751	\$ 2,011	\$ 2,867	\$ 3,176	\$ 3,093	\$ 3,121	\$ 2,406	\$ 2,159	\$ -	\$ -	\$ 21,137
Total Revenues	\$ 5,492	\$ 24,652	\$ 1,243,356	\$ 44,934	\$ 27,509	\$ 22,898	\$ 36,048	\$ 13,075	\$ 36,168	\$ 7,072	\$ -	\$ -	\$ 1,461,204

Expenditures

General & Administrative

Supervisors Fees	\$ 1,272	\$ 2,206	\$ 3,385	\$ 1,370	\$ 2,438	\$ 2,424	\$ 2,010	\$ 2,450	\$ 2,424	\$ 2,359	\$ -	\$ -	\$ 22,337
Engineering Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Attorney's Fees	\$ 1,650	\$ 1,995	\$ -	\$ 559	\$ 1,910	\$ 259	\$ 1,388	\$ 75	\$ -	\$ -	\$ -	\$ -	\$ 7,834
Dissemination	\$ 90	\$ 90	\$ 90	\$ 90	\$ 90	\$ 90	\$ 90	\$ 90	\$ 90	\$ 90	\$ -	\$ -	\$ 902
Trustee Fees	\$ 337	\$ 337	\$ 337	\$ 337	\$ 337	\$ 337	\$ 337	\$ 337	\$ 337	\$ 337	\$ -	\$ -	\$ 3,367
Annual Audit	\$ 1,252	\$ 1,252	\$ 1,252	\$ 1,252	\$ 1,252	\$ 1,252	\$ 1,252	\$ 1,252	\$ 1,252	\$ 1,252	\$ -	\$ -	\$ 12,518
Collection Agent	\$ 215	\$ 215	\$ 215	\$ 215	\$ 215	\$ 215	\$ 215	\$ 215	\$ 215	\$ 215	\$ -	\$ -	\$ 2,146
Management Fees	\$ 9,892	\$ 9,892	\$ 9,892	\$ 9,892	\$ 9,892	\$ 9,892	\$ 9,892	\$ 9,892	\$ 9,892	\$ 9,892	\$ -	\$ -	\$ 98,917
Postage	\$ 5	\$ 31	\$ 88	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ 2	\$ 72	\$ -	\$ -	\$ 199
Printing & Binding	\$ -	\$ -	\$ -	\$ -	\$ 7	\$ 9	\$ 10	\$ 9	\$ 55	\$ -	\$ -	\$ -	\$ 89
Insurance - Liability	\$ 904	\$ 904	\$ 904	\$ 904	\$ 904	\$ 904	\$ 904	\$ 904	\$ 904	\$ 904	\$ -	\$ -	\$ 9,038
Legal Advertising	\$ 110	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 103	\$ -	\$ -	\$ -	\$ -	\$ 213
Other Current Charges	\$ 56	\$ 33	\$ 35	\$ (0)	\$ 25	\$ 35	\$ 33	\$ 36	\$ 57	\$ 78	\$ -	\$ -	\$ 388
Office Supplies	\$ 41	\$ -	\$ 13	\$ 38	\$ 0	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ 94
Dues & Licenses	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Information Technology	\$ 414	\$ 414	\$ 414	\$ 414	\$ 414	\$ 414	\$ 414	\$ 414	\$ 414	\$ 414	\$ -	\$ -	\$ 4,143
Total General & Administrative	\$ 16,411	\$ 17,367	\$ 16,625	\$ 15,071	\$ 17,484	\$ 15,830	\$ 16,543	\$ 15,776	\$ 15,641	\$ 15,612	\$ -	\$ -	\$ 162,360

Operations & Maintenance

Operating Expenditures

Salaries	\$ 16,799	\$ 16,398	\$ 16,905	\$ 16,905	\$ 18,541	\$ 13,633	\$ 16,360	\$ 16,905	\$ 16,360	\$ 16,905	\$ -	\$ -	\$ 165,713
Administration Fee	\$ 73	\$ 71	\$ 99	\$ 21	\$ 84	\$ 29	\$ (23)	\$ 12	\$ 8	\$ (107)	\$ -	\$ -	\$ 266
FICA Expense	\$ 1,805	\$ 1,463	\$ 1,293	\$ 1,293	\$ 1,418	\$ 1,043	\$ 1,252	\$ 1,293	\$ 1,252	\$ 1,293	\$ -	\$ -	\$ 13,405
Health Insurance	\$ 109	\$ -	\$ 119	\$ -	\$ 119	\$ 119	\$ 119	\$ 119	\$ 119	\$ 1,885	\$ -	\$ -	\$ 2,711

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	\$ 422	\$ 436	\$ -	\$ -	\$ 3,569
Unemployment	\$ -	\$ -	\$ 240	\$ 180	\$ -	\$ 56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 476
Retirement Contribution	\$ -	\$ -	\$ 322	\$ 874	\$ 968	\$ 837	\$ 882	\$ 1,131	\$ 880	\$ 667	\$ -	\$ -	\$ 6,561
Other Contractual	\$ 655	\$ 743	\$ 1,061	\$ 1,061	\$ 1,061	\$ 1,061	\$ 1,066	\$ 1,071	\$ 1,116	\$ 1,111	\$ -	\$ -	\$ 10,005
Marketing - Lifestyle/Amenities	\$ 8,097	\$ 10,063	\$ 10,926	\$ 8,410	\$ 8,977	\$ 7,386	\$ 8,965	\$ 13,296	\$ 11,506	\$ 5,383	\$ -	\$ -	\$ 93,010
Training	\$ -	\$ 557	\$ -	\$ -	\$ -	\$ -	\$ 154	\$ 135	\$ 406	\$ -	\$ -	\$ -	\$ 1,251
Subtotal Operating Exp.	\$ 27,911	\$ 29,596	\$ 31,233	\$ 29,011	\$ 31,517	\$ 24,461	\$ 29,196	\$ 34,398	\$ 32,069	\$ 27,574	\$ -	\$ -	\$ 296,967
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	\$ 12,940	\$ -	\$ -	\$ -	\$ 97,002
Midge Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingencies	\$ 50	\$ 100	\$ 100	\$ 50	\$ 1,720	\$ 100	\$ 193	\$ 50	\$ 50	\$ 100	\$ -	\$ -	\$ 2,513
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	\$ 12,990	\$ 100	\$ -	\$ -	\$ 273,073
Grounds Maintenance Expenditures													
Salaries	\$ 16,853	\$ 16,799	\$ 16,742	\$ 16,571	\$ 18,501	\$ 13,508	\$ 16,384	\$ 16,251	\$ 16,419	\$ 19,332	\$ -	\$ -	\$ 167,358
Bonus Program	\$ -	\$ 75,108	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,108
Administrative Fees	\$ 249	\$ 239	\$ 233	\$ 136	\$ 255	\$ 150	\$ 140	\$ (62)	\$ 565	\$ 55	\$ -	\$ -	\$ 1,960
FICA	\$ 1,775	\$ 1,479	\$ 1,281	\$ 1,268	\$ 1,415	\$ 1,033	\$ 1,253	\$ 1,243	\$ 1,256	\$ 1,479	\$ -	\$ -	\$ 13,483
Health Insurance	\$ 3,078	\$ 2,996	\$ 2,801	\$ 3,283	\$ 2,801	\$ 2,801	\$ 2,801	\$ 2,801	\$ 2,801	\$ 2,613	\$ -	\$ -	\$ 28,773
Workers Compensation	\$ 366	\$ 306	\$ 264	\$ 262	\$ 346	\$ 349	\$ 423	\$ 419	\$ 424	\$ 499	\$ -	\$ -	\$ 3,657
Unemployment	\$ 92	\$ 8	\$ 243	\$ 446	\$ 160	\$ 70	\$ 87	\$ 43	\$ 19	\$ 88	\$ -	\$ -	\$ 1,255
Retirement Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 710	\$ 710	\$ 635	\$ 1,133	\$ 686	\$ 686	\$ 686	\$ 1,136	\$ 465	\$ 1,254	\$ -	\$ -	\$ 8,099
Utilities	\$ 331	\$ 344	\$ 267	\$ 353	\$ 366	\$ 306	\$ 366	\$ 365	\$ 342	\$ 429	\$ -	\$ -	\$ 3,468
Property Appraiser	\$ -	\$ -	\$ 2,391	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,391
Insurance - Property	\$ 332	\$ 332	\$ 332	\$ 332	\$ 332	\$ 332	\$ 332	\$ 332	\$ 332	\$ 332	\$ -	\$ -	\$ 3,323
Repairs	\$ 2,936	\$ 705	\$ 10,345	\$ 9,466	\$ 3,490	\$ 2,620	\$ 4,232	\$ 3,947	\$ 1,811	\$ 2,667	\$ -	\$ -	\$ 42,220
Fuel	\$ 1,241	\$ 1,094	\$ 869	\$ 1,320	\$ 899	\$ 1,533	\$ 1,329	\$ 1,380	\$ 1,489	\$ 2,562	\$ -	\$ -	\$ 13,716
Park Maintenance	\$ 4,568	\$ 1,893	\$ 6,234	\$ 1,888	\$ 2,842	\$ 2,689	\$ 4,365	\$ 3,353	\$ 2,600	\$ 5,462	\$ -	\$ -	\$ 35,894

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	\$ 114	\$ -	\$ -	\$ -	\$ 922
Contingencies	\$ 301	\$ 901	\$ 301	\$ 641	\$ 301	\$ 301	\$ 1,299	\$ 301	\$ 2,662	\$ 5,251	\$ -	\$ -	\$ 12,257
Refuse	\$ 1,335	\$ 1,326	\$ 611	\$ 1,127	\$ 1,788	\$ 1,309	\$ 699	\$ 1,195	\$ 1,272	\$ 1,307	\$ -	\$ -	\$ 11,970
Office Supplies	\$ -	\$ -	\$ -	\$ 52	\$ 15	\$ 30	\$ 181	\$ 31	\$ 870	\$ (87)	\$ -	\$ -	\$ 1,091
Uniforms	\$ 444	\$ 438	\$ 443	\$ 496	\$ 410	\$ 1,309	\$ 515	\$ 418	\$ 417	\$ 512	\$ -	\$ -	\$ 5,402
Fire Alarm System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47
Rain Bird Pump System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Park Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 195	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 195
Bay Hill Flow Way Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Grounds Maintenance	\$ 34,611	\$ 104,678	\$ 44,327	\$ 39,774	\$ 34,609	\$ 37,135	\$ 35,136	\$ 33,347	\$ 33,858	\$ 43,753	\$ -	\$ -	\$ 441,227
Total Ops. & Maintenance	\$ 74,322	\$ 146,154	\$ 88,600	\$ 80,616	\$ 79,636	\$ 236,405	\$ 75,616	\$ 79,575	\$ 78,917	\$ 71,427	\$ -	\$ -	\$ 1,011,268
Total Expenditures	\$ 90,734	\$ 163,521	\$ 105,225	\$ 95,686	\$ 97,120	\$ 252,235	\$ 92,159	\$ 95,352	\$ 94,558	\$ 87,039	\$ -	\$ -	\$ 1,173,627
Excess (Def.) of Rev. over Exp.	\$ (85,242)	\$ (138,869)	\$ 1,138,131	\$ (50,752)	\$ (69,612)	\$ (229,336)	\$ (56,110)	\$ (82,277)	\$ (58,390)	\$ (79,967)	\$ -	\$ -	\$ 287,576
Other Financing Sources/Uses:													
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (19,058)	\$ -	\$ -	\$ -	\$ (19,058)
Total Other Fin. Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (19,058)	\$ -	\$ -	\$ -	\$ (19,058)
Net Change in Fund Balance	\$ (85,242)	\$ (138,869)	\$ 1,138,131	\$ (50,752)	\$ (69,612)	\$ (229,336)	\$ (56,110)	\$ (82,277)	\$ (77,448)	\$ (79,967)	\$ -	\$ -	\$ 268,518

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%
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Date	Distribution	Gross Amount	Discount/Penalty	Commission	Interest	Net Receipts	O&M Portion	Recreation	2020 Debt Service	Total
11/14/25	2026-01 (10.25)	\$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 (11.25)	\$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 (11.25)	\$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 (12.25)	\$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 (12.25)	\$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 (Q1.26)	\$0.00	\$0.00	\$0.00	\$3,945.08	\$3,945.08	\$2,081.90	\$873.37	\$989.81	\$3,945.08
02/12/26	2026-07 (01.26)	\$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 (02.26)	\$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 (03.26 & Q2.26)	\$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 (04.26)	\$9,480.69	\$0.00	(\$195.14)	\$276.42	\$9,561.97	\$5,046.04	\$2,116.85	\$2,399.08	\$9,561.97
06/05/26	2026-11 (05.26)	\$33,927.21	\$0.00	(\$698.90)	\$1,017.82	\$34,246.13	\$18,072.37	\$7,581.49	\$8,592.27	\$34,246.13
06/22/26	2026-12 (2026 Tax Sale)	\$20,249.07	\$0.00	(\$417.13)	\$607.48	\$20,439.42	\$10,786.29	\$4,524.93	\$5,128.20	\$20,439.42
						\$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		\$2,784,050.58	\$(104,068.23)	\$(53,980.16)	\$ 6,373.60	\$ 2,632,375.79	\$ 1,389,157.43	\$ 582,761.38	\$ 660,456.98	\$ 2,632,375.79

101%	Net Percent Collected
0	Balance Remaining to Collect

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

	Adopted	Current Month			Year- to - Date		
		Actual	Actual		Actual	Actual	
	Budget	7/31/25	7/31/26	Variance	Thru 07/31/25	Thru 07/31/26	Variance
<i>Number of Rounds</i>							
Paid Rounds	35,250	4,669	4,335	(334)	46,503	43,771	(2,732)
Passholder Rounds	10,000	261	237	(24)	2,582	2,280	(302)
Comp Rounds	3,000	80	93	13	1,172	894	(278)
<i>Revenue per Round</i>							
Paid Rounds	\$ 50	\$32	\$38	6	\$41	\$46	5
<u>Revenues</u>							
<u>Golf Course Revenue</u>							
Greens Fees	\$ 2,250,000	\$ 149,801	\$ 164,641	\$ 14,841	\$ 1,917,603	\$ 2,033,596	\$ 115,994
Gift Cards - Sales & (Usage)	\$ -	\$ 145	\$ (81)	\$ (225)	\$ 5,338	\$ 6,421	\$ 1,083
Season Advance/Trail Fees	\$ 100,000	\$ 7,740	\$ 7,386	\$ (355)	\$ 75,487	\$ 77,605	\$ 2,117
Loyalty Program	\$ 25,000	\$ 2,071	\$ 2,500	\$ 429	\$ 22,355	\$ 20,812	\$ (1,543)
Driving Range	\$ 87,418	\$ 13,614	\$ 8,781	\$ (4,833)	\$ 95,247	\$ 98,587	\$ 3,340
Golf Lessons	\$ 15,000	\$ 2,920	\$ 3,080	\$ 160	\$ 17,094	\$ 33,730	\$ 16,636
Miscellaneous Income - Golf Course	\$ 15,000	\$ 3,859	\$ 605	\$ (3,254)	\$ 9,522	\$ 15,006	\$ 5,485
Assessments - Recreation Operating	\$ 18,239	\$ 1,520	\$ 1,520	\$ -	\$ 40,129	\$ 27,306	\$ (12,824)
Subtotal Golf Course Revenue	\$2,510,657	\$ 181,669	\$ 188,432	\$ 6,763	\$ 2,182,774	\$ 2,313,063	\$ 130,289
<u>Pro Shop Revenue</u>							
Merchandise Sales	\$ 125,664	\$ 14,858	\$ 15,899	\$ 1,041	\$ 121,096	\$ 155,862	\$ 34,766
Subtotal Pro Shop Revenue	\$ 125,664	\$ 14,858	\$ 15,899	\$ 1,041	\$ 121,096	\$ 155,862	\$ 34,766

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

Adopted Budget		Current Month			Year- to - Date			
		Actual	Actual	Variance	Actual	Actual	Variance	
		7/31/25	7/31/26		Thru 07/31/25	Thru 07/31/26		
<i>Restaurant Revenue</i>								
Food & Snack Sales	\$ 466,211	\$ 35,063	\$ 35,797	\$ 734	\$ 370,769	\$ 370,183	\$ (586)	
Beverage Sales	\$ 37,516	\$ 6,322	\$ 6,202	\$ (121)	\$ 35,618	\$ 55,578	\$ 19,959	
Beer Sales	\$ 236,465	\$ 17,788	\$ 19,782	\$ 1,994	\$ 195,839	\$ 190,388	\$ (5,452)	
Wine Sales	\$ 20,463	\$ 1,905	\$ 2,575	\$ 670	\$ 16,728	\$ 26,220	\$ 9,492	
Liquor Sales	\$ 202,884	\$ 17,463	\$ 14,424	\$ (3,039)	\$ 173,076	\$ 160,097	\$ (12,978)	
Miscellaneous Income - Restaurant	\$ -	\$ 3,019	\$ (92)	\$ (3,110)	\$ 5,125	\$ 2,924	\$ (2,200)	
Subtotal Restaurant Revenue		\$ 963,539	\$ 81,561	\$ 78,688	\$ (2,873)	\$ 797,155	\$ 805,390	\$ 8,235
Total Revenues		\$3,599,861	\$ 278,088	\$ 283,020	\$ 4,931	\$ 3,101,026	\$ 3,274,315	\$ 173,289

Expenditures

General Expenditures

Other Contractual Services	\$ 20,000	\$ 1,951	\$ 908	\$ 1,042	\$ 14,446	\$ 11,084	\$ 3,362
Telephone	\$ 20,392	\$ 902	\$ 1,525	\$ (623)	\$ 9,857	\$ 9,486	\$ 371
Utilities	\$ 5,348	\$ 2,373	\$ 1,077	\$ 1,296	\$ 24,833	\$ 14,314	\$ 10,518
Repairs & Maintenance	\$ 15,000	\$ 487	\$ 62	\$ 425	\$ 17,878	\$ 8,365	\$ 9,514
Bank Charges	\$ 75,000	\$ 5,775	\$ 5,956	\$ (181)	\$ 67,497	\$ 68,980	\$ (1,483)
Office Supplies	\$ 4,500	\$ 757	\$ 1,240	\$ (482)	\$ 4,416	\$ 4,412	\$ 5
Operating Supplies	\$ 12,000	\$ 1,391	\$ 3,301	\$ (1,910)	\$ 12,018	\$ 21,608	\$ (9,589)
Dues, Licenses & Subscriptions	\$ 14,502	\$ 1,187	\$ 1,178	\$ 9	\$ 14,186	\$ 11,442	\$ 2,744
Drug Testing - All Departments	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

		Current Month			Year- to - Date		
	Adopted	Actual	Actual		Actual	Actual	
	Budget	7/31/25	7/31/26	Variance	Thru 07/31/25	Thru 07/31/26	Variance
<i>General Expenditures Continued</i>							
Training, Education & Emp. Relations	\$ 5,000	\$ -	\$ 68	\$ (68)	\$ 3,040	\$ 6,596	\$ (3,556)
Contractual Security	\$ 8,400	\$ 973	\$ 681	\$ 292	\$ 8,502	\$ 5,472	\$ 3,029
IT Services	\$ 8,400	\$ 710	\$ 1,573	\$ (863)	\$ 6,727	\$ 9,958	\$ (3,231)
Subtotal General Expenditures	\$ 189,042	\$ 16,506	\$ 17,569	\$ (1,063)	\$ 183,401	\$ 171,716	\$ 11,685
<i>Administrative Expenditures</i>							
Legal Fees	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Arbitrage	\$ 600	\$ 50	\$ -	\$ 50	\$ 950	\$ -	\$ 950
Dissemination	\$ 1,103	\$ 88	\$ 92	\$ (4)	\$ 875	\$ 919	\$ (44)
Engineering	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trustee Fees	\$ 4,510	\$ 341	\$ 139	\$ 201	\$ 3,408	\$ 3,206	\$ 201
Annual Audit	\$ 5,278	\$ 437	\$ 440	\$ (3)	\$ 4,366	\$ 4,398	\$ (32)
Golf Course Administrative Services	\$ 56,280	\$ 4,690	\$ 4,690	\$ -	\$ 46,900	\$ 46,900	\$ -
Insurance	\$ 166,132	\$ 13,046	\$ 11,532	\$ 1,515	\$ 131,071	\$ 115,318	\$ 15,754
Marketing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	\$ 12,000	\$ 808	\$ 845	\$ (37)	\$ 7,828	\$ 8,447	\$ (619)
Subtotal Administrative Exp.	\$ 248,003	\$ 19,459	\$ 17,738	\$ 1,722	\$ 195,398	\$ 179,188	\$ 16,210
Total General & Administrative	\$ 437,044	\$ 35,965	\$ 35,307	\$ 658	\$ 378,799	\$ 350,904	\$ 27,895

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

		Current Month			Year- to - Date		
Adopted		Actual	Actual		Actual	Actual	
Budget		7/31/25	7/31/26	Variance	Thru 07/31/25	Thru 07/31/26	Variance
<u>Operations & Maintenance</u>							
Golf Operations Expenditures							
Salaries	\$ 383,355	\$ 30,410	\$ 39,783	\$ (9,373)	\$ 295,937	\$ 339,872	\$ (43,935)
Administrative Fee	\$ 16,848	\$ 1,139	\$ 1,251	\$ (113)	\$ 11,891	\$ 11,387	\$ 504
FICA Expense	\$ 29,327	\$ 2,326	\$ 3,043	\$ (717)	\$ 22,639	\$ 27,121	\$ (4,482)
Health Insurance	\$ 10,500	\$ 94	\$ 794	\$ (700)	\$ 2,836	\$ 7,910	\$ (5,075)
Workers Compensation	\$ 7,077	\$ 480	\$ 1,026	\$ (546)	\$ 4,861	\$ 7,455	\$ (2,593)
Unemployment	\$ 10,935	\$ 567	\$ 360	\$ 207	\$ 6,663	\$ 5,636	\$ 1,027
Retirement Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44	\$ (44)
Golf Printing	\$ 4,500	\$ 802	\$ 1,467	\$ (665)	\$ 3,412	\$ 4,141	\$ (729)
Utilities	\$ 18,980	\$ 1,817	\$ 2,178	\$ (360)	\$ 16,103	\$ 18,317	\$ (2,215)
Repairs	\$ 3,400	\$ 149	\$ 2,953	\$ (2,804)	\$ 581	\$ 4,186	\$ (3,605)
Pest Control	\$ 1,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ 10,000	\$ 333	\$ 914	\$ (581)	\$ 6,213	\$ 9,383	\$ (3,170)
Uniforms	\$ 1,750	\$ 1,328	\$ -	\$ 1,328	\$ 3,003	\$ 1,683	\$ 1,320
Training, Educ. & Employee Relations	\$ 2,500	\$ -	\$ -	\$ -	\$ 1,308	\$ 298	\$ 1,010
Cart Lease	\$ 137,684	\$ 11,404	\$ 11,404	\$ -	\$ 114,688	\$ 121,579	\$ (6,891)
Cart Maintenance	\$ 5,000	\$ 774	\$ 2,115	\$ (1,341)	\$ 2,538	\$ 5,570	\$ (3,032)
Driving Range	\$ 5,000	\$ -	\$ -	\$ -	\$ 390	\$ 5,019	\$ (4,629)
Subtotal Golf Operations Expenditure	\$ 648,155	\$ 51,623	\$ 67,287	\$ (15,664)	\$ 493,063	\$ 569,602	\$ (76,539)
Golf Course Maintenance Expenditures							
Salaries	\$ 497,856	\$ 43,025	\$ 49,288	\$ (6,263)	\$ 404,898	\$ 481,216	\$ (76,318)
Administrative Fees	\$ 6,616	\$ 471	\$ 49	\$ 422	\$ 4,673	\$ 3,868	\$ 805
FICA Expense	\$ 38,086	\$ 3,291	\$ 3,771	\$ (479)	\$ 30,975	\$ 38,603	\$ (7,628)
Employee Insurance	\$ 67,672	\$ 3,950	\$ 6,567	\$ (2,617)	\$ 50,822	\$ 62,436	\$ (11,614)

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

	Adopted	Current Month			Year- to - Date		
		Actual	Actual		Actual	Actual	
	Budget	7/31/25	7/31/26	Variance	Thru 07/31/25	Thru 07/31/26	Variance
Golf Course Maintenance Expenditures Continued							
Workers Compensation	\$ 10,462	\$ 673	\$ 1,260	\$ (587)	\$ 6,615	\$ 10,367	\$ (3,752)
Unemployment	\$ 6,418	\$ 172	\$ -	\$ 172	\$ 3,853	\$ 3,183	\$ 670
Retirement Contribution	\$ -	\$ -	\$ 337	\$ (337)	\$ -	\$ 3,280	\$ (3,280)
Utilities/Water	\$ 32,080	\$ 2,801	\$ 2,859	\$ (59)	\$ 26,237	\$ 23,329	\$ 2,908
Repairs	\$ 48,000	\$ 6,249	\$ 9,367	\$ (3,118)	\$ 44,689	\$ 45,603	\$ (914)
Restaurant Repairs	\$ 5,000	\$ 779	\$ 2,080	\$ (1,300)	\$ 4,447	\$ 11,596	\$ (7,149)
Fuel & Oil	\$ 35,000	\$ 3,351	\$ 5,201	\$ (1,851)	\$ 25,765	\$ 28,147	\$ (2,382)
Pest Control	\$ 4,600	\$ -	\$ -	\$ -	\$ 3,013	\$ 812	\$ 2,201
Irrigation/Drainage	\$ 20,000	\$ 2,197	\$ 984	\$ 1,213	\$ 12,710	\$ 7,092	\$ 5,617
Sand and Topsoil	\$ 26,500	\$ 2,154	\$ 2,206	\$ (52)	\$ 13,617	\$ 30,501	\$ (16,884)
Flower/Mulch	\$ 7,000	\$ -	\$ -	\$ -	\$ 3,858	\$ -	\$ 3,858
Fertilizer	\$ 175,000	\$ 7,302	\$ 12,438	\$ (5,136)	\$ 91,890	\$ 156,706	\$ (64,816)
Seed/Sod	\$ 10,000	\$ -	\$ -	\$ -	\$ 272	\$ -	\$ 272
Trash Removal	\$ 3,462	\$ 452	\$ 233	\$ 219	\$ 2,778	\$ 4,357	\$ (1,580)
Contingency	\$ 7,500	\$ 1,173	\$ 125	\$ 1,048	\$ 2,915	\$ 11,199	\$ (8,284)
First Aid	\$ 800	\$ -	\$ -	\$ -	\$ 277	\$ 39	\$ 238
Operating Supplies	\$ 15,000	\$ 936	\$ 1,548	\$ (612)	\$ 11,843	\$ 11,065	\$ 778
Training	\$ 2,500	\$ 147	\$ -	\$ 147	\$ 865	\$ 1,009	\$ (144)
Janitorial Supplies	\$ 1,200	\$ 28	\$ -	\$ 28	\$ 769	\$ 2,649	\$ (1,880)
Janitorial Services	\$ 13,956	\$ 1,236	\$ 1,120	\$ 116	\$ 10,919	\$ 11,959	\$ (1,040)
Soil & Water Testing	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 1,695	\$ (1,695)
Uniforms	\$ 11,550	\$ 966	\$ 1,297	\$ (331)	\$ 9,584	\$ 10,909	\$ (1,325)
Equipment Rental	\$ 4,606	\$ -	\$ 2,500	\$ (2,500)	\$ 5,187	\$ 11,500	\$ (6,313)
Equipment Lease	\$ 243,144	\$ 17,765	\$ 23,643	\$ (5,878)	\$ 186,139	\$ 193,247	\$ (7,108)

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

	Adopted Budget	Current Month			Year- to - Date		
		Actual 7/31/25	Actual 7/31/26	Variance	Actual Thru 07/31/25	Actual Thru 07/31/26	Variance
Subtotal Grounds Maintenance Exp.	\$ 1,295,008	\$ 99,119	\$ 126,873	\$ (27,754)	\$ 959,608	\$ 1,166,367	\$ (206,759)
Total Operations & Maintenance	\$ 1,943,164	\$ 150,742	\$ 194,160	\$ (43,418)	\$ 1,452,671	\$ 1,735,969	\$ (283,298)
Total Golf Course Revenue	\$ 2,510,657	\$ 181,669	\$ 188,432	\$ 6,763	\$ 2,182,774	\$ 2,313,063	\$ 130,289
Merchandise Sales							
Cost of Goods Sold	\$ 87,965	\$ 9,261	\$ 10,430	\$ (1,169)	\$ 82,539	\$ 90,547	\$ (8,008)
Subtotal Merchandise Sales	\$ 87,965	\$ 9,261	\$ 10,430	\$ (1,169)	\$ 82,539	\$ 90,547	\$ (8,008)
Total Pro Shop Exp.	\$ 87,965	\$ 9,261	\$ 10,430	\$ (1,169)	\$ 82,539	\$ 90,547	\$ (8,008)
Pro Shop Revenue	\$ 125,664	\$ 14,858	\$ 15,899	\$ 1,041	\$ 121,096	\$ 155,862	\$ 34,766
<u>Restaurant Expenditures</u>							
Restaurant Expenditures							
Salaries	\$ 336,263	\$ 31,594	\$ 29,743	\$ 1,851	\$ 295,002	\$ 325,060	\$ (30,058)
Administrative Fee	\$ 8,354	\$ 852	\$ 679	\$ 174	\$ 7,100	\$ 6,135	\$ 966
FICA Expense	\$ 25,724	\$ 3,304	\$ 3,345	\$ (41)	\$ 31,942	\$ 35,536	\$ (3,593)
Health Insurance	\$ 14,700	\$ 813	\$ 2,801	\$ (1,989)	\$ 11,642	\$ 21,657	\$ (10,015)
Workers Compensation	\$ 7,300	\$ 482	\$ 767	\$ (286)	\$ 4,182	\$ 6,999	\$ (2,816)
Unemployment	\$ 6,882	\$ 520	\$ 118	\$ 402	\$ 5,558	\$ 5,232	\$ 325
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ 12,100	\$ 1,094	\$ 1,337	\$ (243)	\$ 8,634	\$ 12,370	\$ (3,736)
Pest Control	\$ 1,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

		Current Month			Year- to - Date		
Adopted		Actual	Actual		Actual	Actual	
Budget		7/31/25	7/31/26	Variance	Thru 07/31/25	Thru 07/31/26	Variance
Restaurant Expenditures Continued							
Merchant Fees	\$ 32,208	\$ 2,327	\$ 1,932	\$ 395	\$ 22,296	\$ 20,522	\$ 1,774
Equipment Lease	\$ 1,750	\$ 143	\$ 154	\$ (11)	\$ 1,427	\$ 1,519	\$ (92)
Kitchen Equipment/Supplies	\$ -	\$ 1,025	\$ 972	\$ 53	\$ 11,866	\$ 13,231	\$ (1,365)
Paper & Plastic Supplies	\$ 15,000	\$ 735	\$ 663	\$ 71	\$ 11,480	\$ 7,489	\$ 3,991
First Aid	\$ -	\$ -	\$ -	\$ -	\$ (20)	\$ -	\$ (20)
Operating Supplies	\$ 23,043	\$ 265	\$ 1,092	\$ (827)	\$ 1,228	\$ 8,247	\$ (7,019)
Delivery/Gas	\$ 6,780	\$ 926	\$ 671	\$ 255	\$ 4,453	\$ 5,687	\$ (1,234)
Dues & License	\$ 11,500	\$ 2,353	\$ 58	\$ 2,295	\$ 12,338	\$ 8,882	\$ 3,456
Subtotal Restaurant Expenditures \$ 502,803		\$ 46,433	\$ 44,334	\$ 2,099	\$ 429,129	\$ 478,565	\$ (49,436)
Cost of Goods Sold							
Food & Snack Cost	\$ 265,740	\$ 16,704	\$ 16,690	\$ 14	\$ 207,207	\$ 172,811	\$ 34,396
Beverage Cost	\$ 33,764	\$ 2,168	\$ 3,114	\$ (945)	\$ 28,524	\$ 32,378	\$ (3,854)
Beer Cost	\$ 87,492	\$ 5,994	\$ 6,431	\$ (436)	\$ 71,868	\$ 70,992	\$ 876
Wine Cost	\$ 10,846	\$ 453	\$ 1,055	\$ (602)	\$ 8,253	\$ 8,023	\$ 231
Liquor Cost	\$ 62,894	\$ 3,098	\$ 4,262	\$ (1,164)	\$ 51,407	\$ 46,729	\$ 4,678
Subtotal Cost of Goods Sold \$ 460,736		\$ 28,418	\$ 31,551	\$ (3,133)	\$ 367,258	\$ 330,932	\$ 36,326
Total Restaurant Expenditures \$ 963,539		\$ 74,851	\$ 75,885	\$ (1,034)	\$ 796,388	\$ 809,497	\$ (13,109)
Total Restaurant Revenue \$ 963,539		\$ 81,561	\$ 78,688	\$ (2,873)	\$ 797,155	\$ 805,390	\$ 8,235
Total Golf & H&E Revenue \$3,599,861		\$ 278,088	\$ 283,020	\$ 4,931	\$ 3,101,026	\$ 3,274,315	\$ 173,289

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

	Adopted Budget	Current Month			Year- to - Date		
		Actual 7/31/25	Actual 7/31/26	Variance	Actual Thru 07/31/25	Actual Thru 07/31/26	Variance
Total Golf & H&E Expenditures	\$ 3,431,712	\$ 270,820	\$ 315,782	\$ (44,962)	\$ 2,710,396	\$ 2,986,917	\$ (276,520)
Excess (Deficiency) of Rev. over Exp.	\$ 168,149	\$ 7,268	\$ (32,763)	\$ (40,031)	\$ 390,629	\$ 287,398	\$ (103,231)
<u>Other Financing Sources/(Uses):</u>							
Assessments - Recreation Debt Service	\$ 560,250	\$ 46,688	\$ -	\$ (46,688)	\$ 466,875	\$ 545,000	\$ 78,125
Interest Income	\$ 10,000	\$ 2,305	\$ 2,353	\$ 48	\$ 19,113	\$ 31,447	\$ 12,334
Transfer In/(Out) - Capital Reserve	\$ (166,149)	\$ -	\$ -	\$ -	\$ (84,410)	\$ (166,149)	\$ (81,739)
Transfer In/(Out) - Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (200,021)	\$ (200,021)
Interest Expense	\$ (27,250)	\$ (4,438)	\$ -	\$ 4,438	\$ (44,375)	\$ (27,250)	\$ 17,125
Principal Expense	\$ (545,000)	\$ (43,333)	\$ -	\$ 43,333	\$ (433,333)	\$ 0	\$ 433,333
Total Other Financing Sources/(Uses)	\$ (168,149)	\$ 1,222	\$ 2,353	\$ 1,131	\$ (76,130)	\$ 183,027	\$ 259,158
Net Change in Fund Balance	\$ (0)	\$ 8,490	\$ (30,409)		\$ 314,499	\$ 470,426	
Fund Balance - Beginning	\$ -				\$ 639,514	\$ 1,935,497	
Fund Balance - Ending	\$ (0)				\$ 954,013	\$ 2,405,922	

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	4,256	4,335	-	-	43,771
Passholder Rounds	266	231	234	212	202	190	225	214	269	237	-	-	2,280
Comp Rounds	88	72	92	83	78	81	112	106	89	93	-	-	894
<i>Revenue per Round</i>													
Paid Rounds	\$37	\$44	\$55	\$50	\$51	\$70	\$42	\$44	\$35	\$38	\$0	\$0	\$46
<u>Revenues:</u>													
<u>Golf Course Revenue</u>													
Greens Fees	\$ 141,692	\$ 198,514	\$ 211,570	\$ 220,628	\$ 230,215	\$ 282,643	\$ 209,872	\$ 223,595	\$ 150,226	\$ 164,641	\$ -	\$ -	\$ 2,033,596
Gift Cards - Sales & (Usage)	\$ 804	\$ (1,532)	\$ 6,926	\$ (898)	\$ 866	\$ (877)	\$ (860)	\$ 163	\$ 1,910	\$ (81)	\$ -	\$ -	\$ 6,421
Season Advance/Trail Fees	\$ 8,686	\$ 8,801	\$ 8,359	\$ 6,473	\$ 8,070	\$ 7,913	\$ 7,600	\$ 7,236	\$ 7,080	\$ 7,386	\$ -	\$ -	\$ 77,605
Loyalty Program	\$ 2,725	\$ 1,962	\$ 2,289	\$ 1,962	\$ 1,199	\$ 2,834	\$ 1,853	\$ 1,635	\$ 1,853	\$ 2,500	\$ -	\$ -	\$ 20,812
Driving Range	\$ 7,850	\$ 10,678	\$ 9,338	\$ 10,031	\$ 10,229	\$ 12,749	\$ 9,606	\$ 10,085	\$ 9,241	\$ 8,781	\$ -	\$ -	\$ 98,587
Golf Lessons	\$ 3,260	\$ 800	\$ 1,180	\$ 1,480	\$ 2,330	\$ 3,040	\$ 7,600	\$ 5,350	\$ 5,610	\$ 3,080	\$ -	\$ -	\$ 33,730
Misc. Income Golf Course	\$ 595	\$ 7,428	\$ 168	\$ (646)	\$ 886	\$ 614	\$ 1,075	\$ 641	\$ 3,642	\$ 605	\$ -	\$ -	\$ 15,006
Assessments - Recreation Op.	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ 13,626	\$ 1,520	\$ -	\$ -	\$ 27,306
Subtotal Golf Course Revenue	\$ 167,131	\$ 228,170	\$ 241,349	\$ 240,549	\$ 255,316	\$ 310,436	\$ 238,266	\$ 250,226	\$ 193,187	\$ 188,432	\$ -	\$ -	\$ 2,313,063
<u>Pro Shop Revenue</u>													
Merchandise Sales	\$ 11,613	\$ 15,990	\$ 14,215	\$ 11,833	\$ 13,852	\$ 21,428	\$ 16,510	\$ 18,311	\$ 16,210	\$ 15,899	\$ -	\$ -	\$ 155,862
Subtotal Pro Shop Revenue	\$ 11,613	\$ 15,990	\$ 14,215	\$ 11,833	\$ 13,852	\$ 21,428	\$ 16,510	\$ 18,311	\$ 16,210	\$ 15,899	\$ -	\$ -	\$ 155,862
<u>Restaurant Revenue</u>													
Food & Snack Sales	\$ 32,062	\$ 37,185	\$ 32,102	\$ 40,832	\$ 34,210	\$ 40,098	\$ 38,373	\$ 43,499	\$ 36,024	\$ 35,797	\$ -	\$ -	\$ 370,183
Beverage Sales	\$ 4,422	\$ 5,367	\$ 5,435	\$ 5,174	\$ 5,379	\$ 5,966	\$ 5,305	\$ 6,483	\$ 5,846	\$ 6,202	\$ -	\$ -	\$ 55,578
Beer Sales	\$ 16,300	\$ 21,377	\$ 16,229	\$ 19,036	\$ 19,140	\$ 21,693	\$ 18,641	\$ 20,369	\$ 17,821	\$ 19,782	\$ -	\$ -	\$ 190,388
Wine Sales	\$ 2,129	\$ 1,751	\$ 1,962	\$ 2,822	\$ 3,144	\$ 3,173	\$ 2,773	\$ 3,361	\$ 2,530	\$ 2,575	\$ -	\$ -	\$ 26,220
Liquor Sales	\$ 14,159	\$ 18,925	\$ 15,717	\$ 16,069	\$ 15,277	\$ 17,511	\$ 15,266	\$ 18,900	\$ 13,848	\$ 14,424	\$ -	\$ -	\$ 160,097
Misc. Income - Restaurant	\$ 1,564	\$ 1,692	\$ 2,299	\$ (180)	\$ (235)	\$ (209)	\$ (77)	\$ (1,175)	\$ (661)	\$ (92)	\$ -	\$ -	\$ 2,924
Subtotal Restaurant Revenue	\$ 70,635	\$ 86,296	\$ 73,744	\$ 83,753	\$ 76,915	\$ 88,232	\$ 80,282	\$ 91,437	\$ 75,408	\$ 78,688	\$ -	\$ -	\$ 805,390
Total Revenues	\$ 249,378	\$ 330,457	\$ 329,308	\$ 336,135	\$ 346,084	\$ 420,096	\$ 335,058	\$ 359,974	\$ 284,805	\$ 283,020	\$ -	\$ -	\$ 3,274,315

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	\$ 855	\$ 1,243	\$ 156	\$ 1,155	\$ 1,155	\$ 1,316	\$ 1,686	\$ 1,155	\$ 1,455	\$ 908	\$ -	\$ -	\$ 11,084
Telephone	\$ 635	\$ 891	\$ 891	\$ 940	\$ 943	\$ 942	\$ 942	\$ 953	\$ 823	\$ 1,525	\$ -	\$ -	\$ 9,486
Utilities	\$ 548	\$ 1,706	\$ 1,715	\$ 1,437	\$ 1,113	\$ 1,550	\$ 1,643	\$ 1,460	\$ 2,066	\$ 1,077	\$ -	\$ -	\$ 14,314
Repairs & Maintenance	\$ 520	\$ 370	\$ 2,802	\$ 465	\$ 1,212	\$ 372	\$ 370	\$ 372	\$ 1,820	\$ 62	\$ -	\$ -	\$ 8,365
Bank Charges	\$ 5,168	\$ 6,754	\$ 7,281	\$ 6,400	\$ 7,266	\$ 9,914	\$ 7,470	\$ 7,485	\$ 5,285	\$ 5,956	\$ -	\$ -	\$ 68,980
Office Supplies	\$ 250	\$ 648	\$ 151	\$ 120	\$ 464	\$ 1,053	\$ 288	\$ 77	\$ 120	\$ 1,240	\$ -	\$ -	\$ 4,412
Operating Supplies	\$ 631	\$ 2,890	\$ 2,799	\$ 1,145	\$ 2,085	\$ 2,266	\$ 1,479	\$ 2,052	\$ 2,960	\$ 3,301	\$ -	\$ -	\$ 21,608
Dues, Licenses & Subscriptions	\$ 979	\$ 879	\$ 1,033	\$ 582	\$ 3,812	\$ 582	\$ 661	\$ 582	\$ 1,151	\$ 1,178	\$ -	\$ -	\$ 11,442
Drug Testing - All Departments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training, Education & Emp. Rel.	\$ 115	\$ 316	\$ 577	\$ 2,690	\$ 1,224	\$ 199	\$ 735	\$ 312	\$ 361	\$ 68	\$ -	\$ -	\$ 6,596
Contractual Security	\$ 147	\$ 755	\$ 294	\$ 147	\$ 970	\$ 147	\$ 147	\$ 1,504	\$ 681	\$ 681	\$ -	\$ -	\$ 5,472
IT Services	\$ 454	\$ 461	\$ 461	\$ 455	\$ 605	\$ 455	\$ 455	\$ 1,088	\$ 3,951	\$ 1,573	\$ -	\$ -	\$ 9,958
Subtotal General Expenditure:	\$ 10,302	\$ 16,913	\$ 18,161	\$ 15,535	\$ 20,849	\$ 18,797	\$ 15,877	\$ 17,040	\$ 20,673	\$ 17,569	\$ -	\$ -	\$ 171,716
<u>Administrative Expenditures:</u>													
Legal Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dissemination	\$ 92	\$ 92	\$ 92	\$ 92	\$ 92	\$ 92	\$ 92	\$ 92	\$ 92	\$ 92	\$ -	\$ -	\$ 919
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trustee Fees	\$ 341	\$ 341	\$ 341	\$ 341	\$ 341	\$ 341	\$ 341	\$ 341	\$ 341	\$ 139	\$ -	\$ -	\$ 3,206
Annual Audit	\$ 440	\$ 440	\$ 440	\$ 440	\$ 440	\$ 440	\$ 440	\$ 440	\$ 440	\$ 440	\$ -	\$ -	\$ 4,398
Golf Course Admin. Services	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ -	\$ -	\$ 46,900
Insurance	\$ 11,532	\$ 11,532	\$ 11,532	\$ 11,532	\$ 11,532	\$ 11,532	\$ 11,532	\$ 11,532	\$ 11,532	\$ 11,532	\$ -	\$ -	\$ 115,318
Marketing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	\$ 1,083	\$ 607	\$ 845	\$ 845	\$ 845	\$ 845	\$ 845	\$ 845	\$ 845	\$ 845	\$ -	\$ -	\$ 8,447
Subtotal Administrative Exp.	\$ 18,177	\$ 17,701	\$ 17,939	\$ 17,939	\$ 17,939	\$ 17,939	\$ 17,939	\$ 17,939	\$ 17,939	\$ 17,738	\$ -	\$ -	\$ 179,188
Total General & Admin.	\$ 28,479	\$ 34,614	\$ 36,100	\$ 33,474	\$ 38,788	\$ 36,736	\$ 33,816	\$ 34,979	\$ 38,612	\$ 35,307	\$ -	\$ -	\$ 350,904

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	\$ 35,210	\$ 39,783	\$ -	\$ -	\$ 339,872
Administrative Fee	\$ 1,139	\$ 1,100	\$ 1,379	\$ 1,208	\$ 1,413	\$ 1,049	\$ 616	\$ 951	\$ 1,281	\$ 1,251	\$ -	\$ -	\$ 11,387
FICA Expense	\$ 3,030	\$ 2,821	\$ 2,525	\$ 2,538	\$ 2,877	\$ 2,198	\$ 2,586	\$ 2,809	\$ 2,694	\$ 3,043	\$ -	\$ -	\$ 27,121
Health Insurance	\$ 67	\$ 67	\$ 958	\$ 1,105	\$ 984	\$ 984	\$ 984	\$ 984	\$ 984	\$ 794	\$ -	\$ -	\$ 7,910
Workers Compensation	\$ 626	\$ 583	\$ 522	\$ 524	\$ 705	\$ 741	\$ 872	\$ 947	\$ 908	\$ 1,026	\$ -	\$ -	\$ 7,455
Unemployment	\$ 425	\$ 338	\$ 605	\$ 900	\$ 805	\$ 586	\$ 598	\$ 561	\$ 458	\$ 360	\$ -	\$ -	\$ 5,636
Retirement Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6	\$ 18	\$ 19	\$ 1	\$ -	\$ -	\$ -	\$ 44
Golf Printing	\$ 1,176	\$ -	\$ 210	\$ 24	\$ 20	\$ 1,244	\$ -	\$ -	\$ -	\$ 1,467	\$ -	\$ -	\$ 4,141
Utilities	\$ 2,209	\$ 204	\$ 1,668	\$ 1,916	\$ 2,118	\$ 2,014	\$ 2,053	\$ 1,960	\$ 1,997	\$ 2,178	\$ -	\$ -	\$ 18,317
Repairs	\$ -	\$ 37	\$ 119	\$ 139	\$ 268	\$ 580	\$ 54	\$ 37	\$ -	\$ 2,953	\$ -	\$ -	\$ 4,186
Pest Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ 3,798	\$ 810	\$ 204	\$ 680	\$ 538	\$ 528	\$ 794	\$ 590	\$ 528	\$ 914	\$ -	\$ -	\$ 9,383
Uniforms	\$ 831	\$ (100)	\$ 220	\$ -	\$ -	\$ 190	\$ -	\$ 193	\$ 349	\$ -	\$ -	\$ -	\$ 1,683
Training, Education & Emp. Rel.	\$ 227	\$ -	\$ -	\$ -	\$ 45	\$ -	\$ -	\$ -	\$ 26	\$ -	\$ -	\$ -	\$ 298
Cart Lease	\$ 11,404	\$ 18,357	\$ 11,404	\$ 11,457	\$ 11,404	\$ 11,731	\$ 11,404	\$ 11,610	\$ 11,404	\$ 11,404	\$ -	\$ -	\$ 121,579
Cart Maintenance	\$ 884	\$ 305	\$ -	\$ -	\$ 608	\$ -	\$ 824	\$ 21	\$ 813	\$ 2,115	\$ -	\$ -	\$ 5,570
Driving Range	\$ 1,579	\$ 415	\$ -	\$ 769	\$ -	\$ -	\$ -	\$ 1,213	\$ 1,043	\$ -	\$ -	\$ -	\$ 5,019
Subtotal Operating Exp.	\$ 56,539	\$ 57,634	\$ 52,826	\$ 54,431	\$ 59,396	\$ 50,581	\$ 54,600	\$ 58,613	\$ 57,695	\$ 67,287	\$ -	\$ -	\$ 569,602
Golf Course Maintenance Exp.													
Salaries	\$ 46,272	\$ 48,272	\$ 49,800	\$ 52,399	\$ 54,428	\$ 39,240	\$ 46,604	\$ 47,543	\$ 47,371	\$ 49,288	\$ -	\$ -	\$ 481,216
Administrative Fees	\$ 478	\$ 459	\$ 490	\$ 319	\$ 633	\$ 310	\$ 303	\$ 460	\$ 366	\$ 49	\$ -	\$ -	\$ 3,868
FICA Expense	\$ 4,831	\$ 4,209	\$ 3,810	\$ 4,009	\$ 4,164	\$ 2,984	\$ 3,565	\$ 3,637	\$ 3,624	\$ 3,771	\$ -	\$ -	\$ 38,603
Employee Insurance	\$ 4,616	\$ 4,622	\$ 5,931	\$ 7,892	\$ 6,541	\$ 6,567	\$ 6,567	\$ 6,567	\$ 6,567	\$ 6,567	\$ -	\$ -	\$ 62,436
Workers Compensation	\$ 996	\$ 860	\$ 783	\$ 817	\$ 1,013	\$ 1,010	\$ 1,195	\$ 1,219	\$ 1,214	\$ 1,260	\$ -	\$ -	\$ 10,367
Unemployment	\$ 149	\$ 78	\$ 735	\$ 1,467	\$ 674	\$ 68	\$ 11	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 3,183
Retirement Contribution	\$ -	\$ -	\$ 165	\$ 458	\$ 488	\$ 328	\$ 449	\$ 596	\$ 459	\$ 337	\$ -	\$ -	\$ 3,280
Utilities/Water	\$ 803	\$ 3,795	\$ 1,991	\$ 2,141	\$ 2,419	\$ 2,142	\$ 2,116	\$ 2,527	\$ 2,536	\$ 2,859	\$ -	\$ -	\$ 23,329
Repairs	\$ 4,770	\$ 1,969	\$ 2,584	\$ 2,789	\$ 4,158	\$ 3,769	\$ 2,856	\$ 2,683	\$ 10,659	\$ 9,367	\$ -	\$ -	\$ 45,603
Restaurant Repairs	\$ 104	\$ 29	\$ 420	\$ -	\$ 1,048	\$ 3,633	\$ 1,469	\$ 1,469	\$ 1,344	\$ 2,080	\$ -	\$ -	\$ 11,596
Fuel & Oil	\$ 2,819	\$ 2,222	\$ 1,764	\$ 2,680	\$ 1,826	\$ 3,113	\$ 2,697	\$ 2,801	\$ 3,023	\$ 5,201	\$ -	\$ -	\$ 28,147
Pest Control	\$ 406	\$ 406	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 812
Irrigation/Drainage	\$ -	\$ 129	\$ 3,300	\$ 359	\$ 133	\$ -	\$ 265	\$ 610	\$ 1,313	\$ 984	\$ -	\$ -	\$ 7,092
Sand and Topsoil	\$ 995	\$ 1,158	\$ 3,277	\$ 2,950	\$ 5,708	\$ 4,134	\$ 2,344	\$ -	\$ 7,728	\$ 2,206	\$ -	\$ -	\$ 30,501

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	\$ 17,289	\$ 20,921	\$ 12,438	\$ -	\$ -	\$ 156,706
Seed/Sod	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trash Removal	\$ 233	\$ 233	\$ 1,258	\$ 471	\$ -	\$ 233	\$ 233	\$ 1,231	\$ 233	\$ 233	\$ -	\$ -	\$ 4,357
Contingency	\$ 3,922	\$ -	\$ 1,960	\$ -	\$ -	\$ -	\$ 391	\$ -	\$ 4,800	\$ 125	\$ -	\$ -	\$ 11,199
First Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39
Operating Supplies	\$ 449	\$ 1,740	\$ 2,554	\$ 1,899	\$ 356	\$ 735	\$ 379	\$ 1,051	\$ 354	\$ 1,548	\$ -	\$ -	\$ 11,065
Training	\$ 232	\$ -	\$ -	\$ -	\$ 43	\$ 734	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,009
Janitorial Supplies	\$ -	\$ -	\$ -	\$ -	\$ 1,798	\$ -	\$ 97	\$ 112	\$ 643	\$ -	\$ -	\$ -	\$ 2,649
Janitorial Services	\$ 840	\$ 1,120	\$ 1,400	\$ 1,120	\$ 1,120	\$ 1,680	\$ 1,319	\$ 840	\$ 1,400	\$ 1,120	\$ -	\$ -	\$ 11,959
Soil & Water Testing	\$ -	\$ -	\$ -	\$ 1,695	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,695
Uniforms	\$ 1,111	\$ 727	\$ 1,102	\$ 809	\$ 1,031	\$ 1,186	\$ 1,295	\$ 1,225	\$ 1,127	\$ 1,297	\$ -	\$ -	\$ 10,909
Equipment Rental	\$ -	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ -	\$ 11,500
Equipment Lease	\$ 18,419	\$ 25,075	\$ 17,784	\$ 17,782	\$ 19,324	\$ 17,783	\$ 17,828	\$ 17,159	\$ 18,449	\$ 23,643	\$ -	\$ -	\$ 193,247
Subtotal Golf Main. Exp.	\$ 100,524	\$ 104,806	\$ 115,608	\$ 125,755	\$ 127,213	\$ 106,625	\$ 110,810	\$ 111,523	\$ 136,630	\$ 126,873	\$ -	\$ -	\$ 1,166,367
Total Operations & Mainten.	\$ 157,062	\$ 162,439	\$ 168,435	\$ 180,187	\$ 186,609	\$ 157,206	\$ 165,410	\$ 170,136	\$ 194,325	\$ 194,160	\$ -	\$ -	\$ 1,735,969
Merchandise Expenditures													
Cost of Goods Sold	\$ (3,217)	\$ 9,209	\$ 11,511	\$ 9,091	\$ 5,178	\$ 10,783	\$ 12,639	\$ 13,271	\$ 11,652	\$ 10,430	\$ -	\$ -	\$ 90,547
Subtotal Merchandise Exp.	\$ (3,217)	\$ 9,209	\$ 11,511	\$ 9,091	\$ 5,178	\$ 10,783	\$ 12,639	\$ 13,271	\$ 11,652	\$ 10,430	\$ -	\$ -	\$ 90,547
Total Pro Shop Exp.	\$ (3,217)	\$ 9,209	\$ 11,511	\$ 9,091	\$ 5,178	\$ 10,783	\$ 12,639	\$ 13,271	\$ 11,652	\$ 10,430	\$ -	\$ -	\$ 90,547
<u>Restaurant Expenditures</u>													
Restaurant Expenditures													
Salaries	\$ 32,626	\$ 32,424	\$ 33,852	\$ 33,716	\$ 37,689	\$ 28,939	\$ 32,725	\$ 32,118	\$ 31,228	\$ 29,743	\$ -	\$ -	\$ 325,060
Administrative Fee	\$ 696	\$ 970	\$ 333	\$ 660	\$ 603	\$ 567	\$ 434	\$ 757	\$ 435	\$ 679	\$ -	\$ -	\$ 6,135
FICA Expense	\$ 4,158	\$ 3,794	\$ 3,156	\$ 3,609	\$ 3,992	\$ 3,097	\$ 3,458	\$ 3,580	\$ 3,346	\$ 3,345	\$ -	\$ -	\$ 35,536
Health Insurance	\$ 988	\$ 988	\$ 2,672	\$ 2,106	\$ 1,831	\$ 1,840	\$ 2,879	\$ 2,751	\$ 2,800	\$ 2,801	\$ -	\$ -	\$ 21,657
Workers Compensation	\$ 681	\$ 589	\$ 504	\$ 526	\$ 713	\$ 746	\$ 841	\$ 816	\$ 816	\$ 767	\$ -	\$ -	\$ 6,999
Unemployment	\$ 209	\$ 217	\$ 753	\$ 1,265	\$ 1,051	\$ 533	\$ 504	\$ 460	\$ 122	\$ 118	\$ -	\$ -	\$ 5,232
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ 825	\$ 2,448	\$ 879	\$ 1,032	\$ 1,294	\$ 1,148	\$ 1,241	\$ 1,061	\$ 1,104	\$ 1,337	\$ -	\$ -	\$ 12,370
Pest Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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													
Merchant Fees	\$ 1,770	\$ 2,087	\$ 2,629	\$ 1,599	\$ 1,805	\$ 2,155	\$ 2,336	\$ 2,127	\$ 2,081	\$ 1,932	\$ -	\$ -	\$ 20,522
Equipment Lease	\$ 143	\$ 143	\$ 154	\$ 154	\$ 154	\$ 154	\$ 154	\$ 154	\$ 154	\$ 154	\$ -	\$ -	\$ 1,519
Kitchen Equipment/Supplies	\$ 701	\$ 1,617	\$ 667	\$ 1,070	\$ 1,713	\$ 1,198	\$ 1,812	\$ 1,711	\$ 1,770	\$ 972	\$ -	\$ -	\$ 13,231
Paper & Plastic Supplies	\$ 402	\$ 792	\$ 719	\$ 1,173	\$ 401	\$ 569	\$ 598	\$ 780	\$ 1,392	\$ 663	\$ -	\$ -	\$ 7,489
First Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Supplies	\$ 1,077	\$ 353	\$ 66	\$ 860	\$ 802	\$ 988	\$ 1,684	\$ 423	\$ 900	\$ 1,092	\$ -	\$ -	\$ 8,247
Delivery/Gas	\$ 435	\$ 506	\$ 454	\$ 507	\$ 522	\$ 688	\$ 673	\$ 638	\$ 593	\$ 671	\$ -	\$ -	\$ 5,687
Dues & License	\$ 2,054	\$ 808	\$ 478	\$ 1,680	\$ 1,924	\$ 155	\$ 58	\$ 58	\$ 1,608	\$ 58	\$ -	\$ -	\$ 8,882
Subtotal Restaurant Exp.	\$ 46,765	\$ 47,736	\$ 47,317	\$ 49,958	\$ 54,494	\$ 42,779	\$ 49,397	\$ 47,437	\$ 48,349	\$ 44,334	\$ -	\$ -	\$ 478,565
Cost of Goods Sold													
Food & Snack Cost	\$ 15,097	\$ 24,202	\$ 15,383	\$ 14,030	\$ 15,625	\$ 17,428	\$ 19,531	\$ 19,885	\$ 14,939	\$ 16,690	\$ -	\$ -	\$ 172,811
Beverage Cost	\$ 3,886	\$ 821	\$ 6,614	\$ 4,514	\$ 854	\$ 2,617	\$ 2,653	\$ 4,034	\$ 3,269	\$ 3,114	\$ -	\$ -	\$ 32,378
Beer Cost	\$ 5,583	\$ 6,457	\$ 6,635	\$ 6,870	\$ 6,742	\$ 8,545	\$ 9,388	\$ 5,107	\$ 9,235	\$ 6,431	\$ -	\$ -	\$ 70,992
Wine Cost	\$ (590)	\$ 386	\$ 412	\$ 2,057	\$ 950	\$ 1,589	\$ 1,203	\$ (86)	\$ 1,046	\$ 1,055	\$ -	\$ -	\$ 8,023
Liquor Cost	\$ 3,374	\$ 3,085	\$ 6,029	\$ 3,442	\$ 7,015	\$ 4,305	\$ 7,403	\$ 931	\$ 6,884	\$ 4,262	\$ -	\$ -	\$ 46,729
Subtotal Cost of Goods Sold	\$ 27,350	\$ 34,952	\$ 35,073	\$ 30,913	\$ 31,186	\$ 34,485	\$ 40,179	\$ 29,870	\$ 35,373	\$ 31,551	\$ -	\$ -	\$ 330,932
Total Restaurant Exp.	\$ 74,115	\$ 82,688	\$ 82,390	\$ 80,871	\$ 85,680	\$ 77,263	\$ 89,575	\$ 77,307	\$ 83,722	\$ 75,885	\$ -	\$ -	\$ 809,497
Total Expenditures	\$ 256,440	\$ 288,950	\$ 298,436	\$ 303,622	\$ 316,255	\$ 281,988	\$ 301,439	\$ 295,692	\$ 328,311	\$ 315,782	\$ -	\$ -	\$ 2,986,917
Excess (Def.) of Rev. over Exp.	\$ (7,061)	\$ 41,507	\$ 30,872	\$ 32,513	\$ 29,829	\$ 138,108	\$ 33,619	\$ 64,281	\$ (43,506)	\$ (32,763)	\$ -	\$ -	\$ 287,398
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	\$ 2,265	\$ 2,353	\$ -	\$ -	\$ 31,447
Transfer In/(Out) - Cap. Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (166,149)	\$ -	\$ -	\$ -	\$ (166,149)
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	\$ (163,884)	\$ 2,353	\$ -	\$ -	\$ 183,027
Net Change in Fund Balance	\$ (5,768)	\$ 42,738	\$ 31,959	\$ 33,563	\$ 31,027	\$ 140,603	\$ (163,837)	\$ 597,940	\$ (207,390)	\$ (30,409)	\$ -	\$ -	\$ 470,426

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
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%	45.7%	41.5%	46.6%			
Beverage Cost	87.9%	15.3%	121.7%	87.2%	15.9%	43.9%	50.0%	62.2%	55.9%	50.2%			
Beer Cost	34.3%	30.2%	40.9%	36.1%	35.2%	39.4%	50.4%	25.1%	51.8%	32.5%			
Wine Cost	-27.7%	22.1%	21.0%	72.9%	30.2%	50.1%	43.4%	-2.6%	41.4%	41.0%			
Liquor Cost	23.8%	16.3%	38.4%	21.4%	45.9%	24.6%	48.5%	4.9%	49.7%	29.5%			

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

	Adopted Budget	Prorated Budget Thru 07/31/26	General Fund Allocation	Golf Course Allocation	Total Actual Thru 07/31/26
<u>Revenues</u>					
Interest	\$ 2,500	\$ 2,083	\$ 11,778	\$ 27,771	\$ 39,549
Total Revenues	\$ 2,500	\$ 2,083	\$ 11,778	\$ 27,771	\$ 39,549
<u>Expenditures:</u>					
Capital Outlay	\$ 238,921	\$ 199,101	\$ 79,411	\$ 106,945	\$ 186,356
Truck Maintenance	\$ 25,000	\$ 20,833	\$ -	\$ -	\$ -
Bank Fee	\$ -	\$ -	\$ 83	\$ 197	\$ 280
Sign Project	\$ 20,000	\$ 16,667	\$ 6,723	\$ -	\$ 6,723
Vehicle Purchase	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 283,921	\$ 236,601	\$ 86,217	\$ 107,142	\$ 193,359
Excess (Deficiency) of Revenues over Expenditures	\$ (281,421)		\$ (74,439)	\$ (79,371)	\$ (153,810)
<u>Other Financing Sources/(Uses)</u>					
Transfer In/(Out) - General Fund	\$ 19,058	\$ 19,058	\$ 19,058	\$ -	\$ 19,058
Transfer In/(Out) - Golf Course	\$ 166,149	\$ 166,149	\$ -	\$ 166,149	\$ 166,149
Total Other Financing Sources (Uses)	\$ 185,206	\$ 185,206	\$ 19,058	\$ 166,149	\$ 185,206
Net Change in Fund Balance	\$ (96,215)	\$ 185,206	\$ (55,381)	\$ 86,778	\$ 31,396
Fund Balance - Beginning	\$ 1,407,203	\$ 1,407,203	\$ 468,559	\$ 1,104,767	\$ 1,573,325
Fund Balance - Ending	\$ 1,310,989	\$ 1,592,410	\$ 413,178	\$ 1,191,544	\$ 1,604,722

Viera East
Community Development District
Capital Reserve Fund
Capital Outlay Check Register Detail
For The Period Ending July 31, 2026

Check				
Date	Fund	Vendor	Detail	Amount
10/31/25	General	Regions	Bank Fee	\$ 83
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	Front Entrance Sign & Clubhouse	\$ 3,362
06/18/26	General	Kendal Signs	Front Entrance Sign & Clubhouse	\$ 3,362
Total General Fund				\$ 86,217
10/15/25	Golf Course	Landirr	Cart Path Project (Hole #17)	\$ 54,940
10/31/25	Golf Course	Regions	Bank Fee	\$ 197
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				\$ 107,142
Total				\$ 193,359

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

	Adopted	Prorated Budge	Actual	
	Budget	Thru 07/31/26	Thru 07/31/26	Variance
<u>Revenues:</u>				
Assessments - Tax Roll	\$ 655,615	\$ 655,615	\$ 660,457	\$ 4,842
Interest	\$ 5,000	\$ 4,167	\$ 15,854	\$ 11,687
Total Revenues	\$ 660,615	\$ 659,782	\$ 676,311	\$ 16,529
<u>Expenditures:</u>				
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)		\$ (270,004)	
<u>Other Financing Sources/(Uses):</u>				
Transfer In/(Out)	\$ -	\$ -	\$ 200,021	\$ 200,021
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ 200,021	\$ 200,021
Net Change in Fund Balance	\$ (285,700)		\$ (69,983)	
Fund Balance - Beginning	\$ 379,668		\$ 377,424	
Fund Balance - Ending	\$ 93,968		\$ 307,442	

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

	Adopted	Prorated Budget	Actual	
	Budget	Thru 07/31/26	Thru 07/31/26	Variance
<u>Revenues</u>				
Interest	\$ -	\$ -	\$ 1,965	\$ 1,965
Total Revenues	\$ -	\$ -	\$ 1,965	\$ 1,965
<u>Expenditures:</u>				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expen	\$ -		\$ 1,965	
<u>Other Financing Sources/(Uses)</u>				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ -		\$ 1,965	
Fund Balance - Beginning	\$ -		\$ 51,093	
Fund Balance - Ending	\$ -		\$ 53,058	