Viera East
Community Development District

Agenda

September 24, 2026

AGENDA

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

September 17, 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, September 24, 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 August 27, 2026, Board of Supervisors Meeting
5. New Business
6. Old Business
    A. Action Items List
7. Staff Reports
    A. General Manager's Report
    B. District Manager's Report
    C. Lifestyle/ Marketing Report
8. Treasurer's Report
    A. Approval of Check Register
    B. Balance Sheet and Income Statements
9. Supervisor's Requests
10. Adjournment

MINUTES

MINUTES OF MEETING
VIERA EAST
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Viera East Community Development District was held on **Thursday, August 27, 2026** at 6:30 p.m. at Faith Lutheran Church, 5550 Faith Drive, Viera, Florida.

Present and constituting a quorum were:

Jennifer DeVries	Chair
Rob Dale	Vice Chair
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
Residents	

FIRST ORDER OF BUSINESS **Roll Call**

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

SECOND ORDER OF BUSINESS **Pledge of Allegiance**

The Pledge of Allegiance was recited.

THIRD ORDER OF BUSINESS **Public Comment Period**

Mr. Showe: We have a lot of friendly faces in the audience tonight, so we will go to public comment period. I will note that this is also a public hearing, both for our rules and rates for the year, as well as the fiscal year budget, which is probably why most of you are here. If you have specific comments on either one of those items, because it is a public hearing, we'll take those comments with the agenda items that come up a little later. You don't necessarily need to do those now. But we do have some Request to Speak Forms. We'll start with the first one that I received, which is from Ms. Pam McKenzie. We would ask that you just please state your name and address and keep your comments to three minutes.

Resident (Pam McKenzie, 1760 Lago Mar Drive, Grand Isle): Thank you. I'm Pam McKenzie and I live at 1760 Lago Mar Drive in Grand Isle. I'm very happy to see that we have a good representation here tonight. I'm here tonight with a concern in the way that our lakes, ponds and waterways are being managed. When you drive along Viera Boulevard, the lakes and waterways appear to be well maintained. But I invite you to go into the Grand Isle neighborhood and look at the same waterways, from the perspective of the homeowners who live there. The condition is, quite frankly, atrocious. There are dead trees, excessive and overgrown vegetation and areas where the plant growth has become so dense, that you can barely tell where the water ends and the land begins. It looks neglected and unkempt. This isn't simply an issue of aesthetics. The District's own information states that the Viera East CDD is responsible for the operation and maintenance of its stormwater management system and that waterway management is among the responsibilities of the District Manager. The District also says that consistent, quality, controlled management helps protect long term property values. We would like to know what the actual standards for maintaining these lakes and waterways are and if those standards are being consistently applied through the District, including inside of Grand Isle. If a homeowner purchased a waterfront property with the expectation of having a visible, attractive waterway, that homeowner should not have to look through dead trees and a wall of vegetation just to see the water. I would be extremely concerned about the impact that inadequate waterway maintenance has on the appearance, enjoyment and ultimately the value of those properties.

Mr. Dale: Jason, could you do me a favor real quick?

Mr. Showe: Yes.

Mr. Dale: Could you provide the ground rules on the three-minute rule, because I don't want people to feel like we're ignoring them?

Mr. Showe: Sure. We'll go over this when we have for public comments on the budget as well. This is not necessarily a question-and-answer session, so the Board will hear your comments. Obviously, Jim taking notes. We'll take all of the public comment and then the Board can choose if they want to have Jim answer the questions or provide some more feedback. But just with everyone in the room, we want to make sure that everybody gets an opportunity to give their public comments.

Mr. Dale: Yeah, I don't want anybody to feel like they're being ignored. We hear you. It’s just not a dialogue session, because otherwise things kind of get out of control. Those were good comments, though. Thank you.

Mr. Showe: The next one is from A. Britain.

Resident (Antoinette Britain, 1406 Grand Isle Boulevard): That's me. I also live in Grand Isle, at 1406 Grand Isle Boulevard. I happen to have a waterway behind me. I've lived there for 17 years. It was lovely and I was a proud homeowner when I moved in and paid extra to live on the water. Now I have neighbors walking down the street and saying, *“What the hell is going on back there?”* I said, *“Nothing, absolutely nothing. It's been abandoned*.” I guess about 10 years ago, they used to come in with a flat bottom boat with two men in it, with rakes to haul out all of the dead debris, rot, whatever. I called, I don't remember his name over there in the golf course building and he said, *“Oh, they don't do that anymore. It was too labor exist extensive.”* But yet the other day, a lake between Spyglass and the new building where Watson Realty is, what do I see? A flat boat with two men and the wagon and truck to pull out and haul off the debris. It's really embarrassing. Even my cleaning lady, who, no disrespect, is just not educated, said, *“Tanya, what is happening to your pond?”* I said, *“It's been abandoned. That's all I can tell you.”* I don't know why or what has to be done. But we have other waterways as bad as mine looks. In fact, you know the White Pelicans that used to come seasonally? They used to come into my pond so thick you couldn't see the water. Now they, for the last maybe four or five years, refuse to even go in there. Something is vitally wrong when even the wildlife is rejecting it. I just don't know. But mine is not good. But then there are other waterways in our neighborhood, like Keys Gate, that looks like a dead canal. I was born and raised in South Florida and we used to have property in the Big Cypress Swamp. Well, we expected it out there. I did not expect it in a neighborhood that is supposed to be proud of being part of Viera.

Mr. Showe: Those were the only Request to Speak forms that I had. Is there any other audience member who would like to provide general comments at this point?

Resident (Rick Wagner, 1436 Grand Isle Boulevard): I would. My name is Mr. Rick Wagner and I live in Grand Isle as well. These people have spoken, not just on the aesthetics of the neighborhood. That's a major factor, but it's my understanding that those lakes and all of that water system, were designed as a retention area in support of that development. Now as those areas fill in and there are substantial areas that are filling in with growth and that growth rots, it drops down in the water and reduces the area of retention that can be used in that development. The water gets shallow, in fact sections of it, somebody said that you can't walk on it, because it's muck, but it's 30 to 40 feet out from the bank of what it used to be. I looked at the aerials from when that development was created in 2004/2005. There was none of that going on. The neglect of these waterways is reducing the capacity for retention. I think that's a major issue and if that's a St. John's Water Management District issue, that's something that they should be maintaining as well. I'm not sure who is responsible, but that's an issue as well. Thank you.

Mr. Showe: Are there any other public comments at this time? Just please state your name and address and keep your comments to three minutes.

Resident (Mitch Robertson, 1580 Perdido Court, Grand Isle): I’m Mr. Mitch Robertson and I live at 1580 Perdido Court in Melbourne, Florida in the Grand Isle community. I guess the comments that we have on the maintenance of the waterways, it looks like it's been slipping a little bit, as far as trees overgrown into yards. I live off of part of the St. John's River and dead trees have been down for a couple of weeks. I know that there are some other people here from Grand Isle that feel the same way. We used to be able to see the water. Now you can't see the water. That's another issue.

Resident (Antoinette Britain, 1406 Grand Isle Boulevard): His waterway was the one that I mentioned off of Keys Gate, on Perdido Court, which backs up to the other side of that nightmare.

Resident (Mitch Robertson, 1580 Perdido Court, Grand Isle): I guess the question is, how can we get it addressed and when can we get it addressed?

Mr. Showe: Are there any other audience comments?

Resident (Janet Caminiti, 5100 Pointed Bill Court): I just wanted to echo the sentiments of the former speakers. Also, in Osprey, there's vegetation that's overgrown within the body of water along the walkway.

Mr. Dale: Which walkway?

Resident (Janet Caminiti, 5100 Pointed Bill Court): The sidewalk that goes from Clubhouse Drive to the inside.

Mr. Dale: That goes through to the Viera East Villages.

Resident (Janet Caminiti, 5100 Pointed Bill Court): Yes.

Mr. Dale: That little cart path.

Resident (Janet Caminiti, 5100 Pointed Bill Court): Precisely.

Mr. Dale: I just want to make sure.

Resident (Janet Caminiti, 5100 Pointed Bill Court): The water is stagnated green. Our biggest danger in Florida, is not the gator or the snakes or other entities. It's the mosquito. That's a breeding ground for mosquitoes. I echo the sentiments that it's not just one subdivision. It's Viera-wide.

Mr. Dale: Thank you for your comments.

Mr. Showe: Are there any other audience comments? Alright. We'll return it to the Board. I don't know if they want Jim to speak on this.

Ms. DeVries: First of all, I want to tell you that we hear you and we appreciate you bringing us these concerns, because frankly sometimes we don't know. If you don't come and tell us, we don't know. We appreciate you telling us. Jim, I know you're kind of looking at what our responsibilities are.

Mr. Moller: I mean, without putting eyes on the ground, I know that there have been some tree and lake issues. I can reach out to ECOR. They can only treat within a 14-day period, as far as what they can schedule for algaecides and things like that. I know our lakes are over 30 years old, so I know sediment and muck kind of builds up over time.

Mr. Dale: We've been discussing this for about six months now, with some of the other communities. I live in Osprey, so I know what you're talking about. I want to come up with a solution, but is some of the cause of that from the unseasonably warm weather that we've had this year, which causes the algae growth and so on and so forth?

Mr. Moller: That's like with anything, just the cyclical nature of a lot of the Florida lakes and ponds, once you get the increased temperature, the increased density. With all of the communities, whether it's Osprey, Grand Isle, The Villages, everything flows from the east to the west. Whatever your neighbors are putting in their lakes east of you, is eventually coming to your lake. When you have all of these nutrient loads just flowing and all of these landscapers are discharging all of their clippings into the lakes, that's increasing the nitrogen and phosphorus levels, which increases your algae blooms. The extreme temperatures cause all of that. I know someone had mentioned the White Pelicans. I noticed a huge decrease of them on the golf course. One thing that I've noticed with the White Pelicans, they are very carnivorous. They will almost completely deplete a lake of fish. If there is no food, they're not going to return. It might take a couple of years for the populations to rebound and then you'll see them again. I think two years ago, the one lake that was behind your property as you coming to the golf course, probably had 20 or 30 White Pelicans and Anhinga all just going to town for about two days and then we never saw them again. But yeah, I'm taking notes. I'll have ECOR and our maintenance guys take a look. I looked at some of the tree areas in some of the preserve areas with our Ecologists. We're not really supposed to manicure the nature areas and preserves. However, if there is danger to life and property due to limbs and whatnot, then we can take a look at that and have those trees removed.

Mr. Dale: Some of these sound like they're dead trees, if I'm not mistaken.

Resident (Antoinette Britain, 1406 Grand Isle Boulevard): This hasn't been just a 10-month thing. I've been here for 17 years. I got tired of fighting it 10 years ago and just stopped, because I was getting nowhere.

Mr. Dale: I will share with all of you; you have a very sympathetic Board regarding this issue.

Resident (Antoinette Britain, 1406 Grand Isle Boulevard): The dead trees, I have watched them laying down for years.

Mr. Dale: Right, yeah.

Resident (Antoinette Britain, 1406 Grand Isle Boulevard): They have been totally ignored. It's a tragedy.

Resident (Janet Caminiti, 5100 Pointed Bill Court): I wanted to add that some of the vegetation is occluding the drainage pipes. That's a flooding issue.

Mr. Dale: See that's what is bothering me. I'm hearing that coupled with dead trees. We've actually had that problem a couple years ago with Somerville in The Villages of Viera East, which is kind of connected to some of the stuff that you're talking about here. We actually had an Oak branch that had been cut, that lodged itself up against the pipe. All of the palm fronds collected on it and completely blocked it. The streets of Somerville started to flood.

Resident (Janet Caminiti, 5100 Pointed Bill Court): That’s not weather related, unless it's caused by winds.

Mr. Dale: Right.

Resident (Janet Caminiti, 5100 Pointed Bill Court): That's just not regular maintenance.

Mr. Dale: Right.

Resident (Antoinette Britain, 1406 Grand Isle Boulevard): We do have an understanding. If you can't maintain what you have, why are you planting more in there? I see that all the time. They come around and they spray and plant. I don't understand putting in more plants when you can't already take care of what you have.

Resident (Janet Caminiti, 5100 Pointed Bill Court): I think she's talking about the water plants along the lakes.

Ms. DeVries: We spray. We don't plant.

Mr. Dale: I would be real curious to know who is planting.

Ms. DeVries: I'm not sure if we're responsible for the trees. We would have to look at that.

Mr. Moller: We had a spot in our newsletter two years ago about littoral shelf plantings.

Ms. DeVries: Oh, right.

Mr. Moller: I think we only had one, maybe two homeowners reach out and request that. But other than that, we have done no littoral shelf plantings.

Resident (Antoinette Britain, 1406 Grand Isle Boulevard): There are huge trees that were planted maybe six years ago, adjacent to the weir. Do you know what's happening with the weir when you put in massive trees?

Ms. DeVries: I don't think we're responsible. We'll have to really look at those trees, because we're generally not responsible for the trees. That would be generally your HOA.

Resident (Antoinette Britain, 1406 Grand Isle Boulevard): Who puts them in?

Mr. Dale: I would like to add a little bit to some of this, though, because the big issue that tonight we thought we were going to be addressing, has to do with the CDD fees and those kinds of things. It's confusing as heck. That's why we sent out the letter. We tried to get it so people understood that, yes, we have to send out the letter, because their assessment is going to go up, but the net result is you guys are actually going to be going down in CDD taxes. What happened is a bond came off.

Ms. DeVries: Just like a mortgage.

Mr. Dale: It was about $150 for a residential homeowner. I'm a commercial owner, also, but for residential owners, it is about $150. This Board wants to keep $100 of that, precisely because of the fact that out of the $500 roughly that we pay for our CDD fee, only about half of that we are getting. All of the rest of it was for the debt service that they took out 15 to 20 years ago.

Ms. DeVries: It was 30 years ago. They're starting to roll off.

Mr. Dale: Now, what we are trying to do, the vast majority of that money, the extra $100 that we're going to get, is for lake bank restoration. We have 84 lakes in this District and we've been talking to the Osprey people. There's a gentleman that lives on that lake and his name is eluding me, but we've been dealing with the Osprey stuff for a while. There have been other lakes like that. The objective, I believe, of this Board, is to take some of that money or a good chunk of it. There are worse things going on than what we're talking about. There are some areas where, I don't want to get into all of the details, but they call it geo-tubing, fill it full of dirt and restore the lake bank. If you don't do that, then what starts happening, is the lake bank becomes more and more steep. We have a whole bunch of lakes that we got to do this stuff to. We've been trying to do it, but we only have so much money, because there are literally two pots of money. There's the golf course money and then there's the CDD District money.

Ms. DeVries: Half of the CDD money has been going to the mortgage.

Mr. Dale: The golf course money, a lot of people get upset. I don’t mean to get into the golf course stuff, but the golf course pays for itself right now. That's the way it's been for six years. It produces enough income to take care of itself. That was the objective of this Board. We don't feel that people that don't golf, should have to be paying for the golf course. All of the money that we get from CDD fees, go into the District and the extra $100 is exactly what we need to have the money to be able to take care of the lake bank restoration. That coupled with the fact that you're talking about the weir boxes. We had to replace a few years ago, two flow-ways that cost us $250,000. Just two flow-ways. How many do we have, Jim? We did a mapping of them, but there is something like a 100 flow-ways in this District. For 84 lakes, I think there were 140 or something like that.

Mr. Moller: I think there were 146.

Mr. Dale: 146 or something like that. But that's a whole lot of flow-ways that we have to take care of. We hear you and we want to fix what's going on. I don't like hearing that we have dead trees and things like that. That's not acceptable. I want to have Jim get with you guys, is kind of the bottom line. Then let's develop a game plan, is where I'm going with this. But we're hearing you. I also ask for some understanding in that we've had a tough year from a heat perspective. Like Jim said, that creates a lot more algae blooms. Things aren't as good looking as they've been in the past. But what's not acceptable, is if we have areas where you have trees and growth. We hear you.

Resident (Antoinette Britain, 1406 Grand Isle Boulevard): Well, these people do not live on the water, none of them. But they see the deterioration in our community, because of the lack of care of the waterways. I happen to live on the water. He lives on the water. The fellow that left and his daughter live on the water. But the majority do and they're upset. Does that tell you something?

Mr. Dale: I understand.

Mr. Showe: Just for everyone's reference, this is Mr. Jim Moller. He's the General Manager of both the CDD and the golf course. He will be the primary contact on those issues. His office is at the golf course if you need to catch him.

Mr. Moller: The best way, if it's a lake issue, this way I can get it to our lake vendor, is to email me.

Ms. DeVries: Jim's email is...

Mr. Moller: It's Jmoller@VECDD.com.

Mr. Showe: I've also left my card back at the back. If for some reason you can't get to Jim or you forget his email, email me and I'll get it right to Jim.

Resident (Antoinette Britain, 1406 Grand Isle Boulevard): Years ago, there was an older kind of a, forgive me, redneck fella that worked there. Is he still there?

Mr. Showe: No.

Resident (Antoinette Britain, 1406 Grand Isle Boulevard): I figured. He was okay.

Ms. DeVries: Sadly, he passed away.

Mr. Moller: No, no, we're talking about two different people.

Ms. DeVries: I thought you were talking about Tim.

Resident (Antoinette Britain, 1406 Grand Isle Boulevard): He's lovely, but definitely stressed out.

Mr. Dale: You’re talking about Ed.

Resident (Thomas Caminiti, 5100 Pointed Bill Court): Oh, quick thing that I wanted to come out and say, ultimately, we have seven people from our development. A lot of people unfortunately are unhappy. No one from our Board, no one from our HOA has brought this to your attention? We are paying for these people and they're not doing their job either.

Mr. Moller: Yeah, so actually I think we talked about it before the meeting started. Kim had emailed me regarding a lake bank, I think it was 1686, regarding a compromised geo-bag tube. We are going to have our lakeshore restoration guy, as we're getting ready for our next year's allocation, take a look at that, to see if it was something that he did, because he has a 15-year warranty on all of his geo-bags. If it was one of his, he can just repair that. If not, that might be one of the ones that we bump up and put it on this year's schedule. Because like we said, that was one of the reasons why the Board left our assessments a little bit higher, so we can get caught up on a lot of these things.

Resident (Thomas Caminiti, 5100 Pointed Bill Court): Someone from our HOA and Board, you said has been in touch?

Mr. Moller: Kim, yeah.

Resident (Thomas Caminiti, 5100 Pointed Bill Court): I was hoping that they did something.

Mr. Showe: You don't have to wait for any of them. You can email me. Email Jim.

Mr. Moller: Yeah. If it has anything to do with a waterway, a lake, a preserve area, shoot me an email and then we'll have someone take a look at it. Now I will say, if it's a dead tree in the preserve, there is not a lot we can do with that, because that's more of an aesthetics thing. Like I said, if it's showing any kind of signs that it could cause damage to life or property, then we can take care of it.

Mr. Dale: But we can go out and do a boots on the ground, take a look at it.

Mr. Moller: Oh 100%.

Mr. Showe: That's why a lot of these issues, it's hard to speak to without being onsite and taking a look at it. Obviously, we're dealing with permits. We're dealing with chemical regulations. We're dealing with conservation areas that also have permits. Without having some eyes on it, it's hard to address them specifically. But Jim will take care of all of it.

Mr. Moller: Yeah.

Mr. Dale: The State of Florida gets a little antsy about some of the stuff too, depending on where it's at.

Resident (Antoinette Britain, 1406 Grand Isle Boulevard): Depending on whether Disney owns it or not and is making a swap.

Ms. DeVries: There's a gentleman over there in Navy who's been raising his hand.

Resident (Thomas Caminiti, 5100 Pointed Bill Court): I know you're familiar with this, because you're from Osprey. In the back of my house, there was always a stream that ran from Clubhouse Drive and connected to two lakes. There's a lake as you're driving around Sun Gaze Drive.

Resident (Janet Caminiti, 5100 Pointed Bill Court): That's the one to which I was referring to.

Mr. Dale: Are you talking about the one that is right by the bike path and it would fill up?

Resident (Thomas Caminiti, 5100 Pointed Bill Court): Yes. There's always water flowing from that particular pond to the other one.

Mr. Dale: It still flows, but that pond you're talking about, is kind of stagnant.

Resident (Thomas Caminiti, 5100 Pointed Bill Court): Yeah. There are three pipes in there that are clogged.

Mr. Dale: I go by it on my golf cart all the time.

Resident (Thomas Caminiti, 5100 Pointed Bill Court): It called for a 24-inch pipe, but they never did put a 24-inch pipe in there. They put in three smaller pipes.

Mr. Dale: Yeah.

Resident (Thomas Caminiti, 5100 Pointed Bill Court): They're clogged and they don't work. I used to see all kinds of animals that lived in that water and they've been back there working on it. I've seen them taking it all out.

Mr. Dale: I've seen how bad that lake looks.

Resident (Thomas Caminiti, 5100 Pointed Bill Court): Yeah. I spoke to one of the fellows that was doing it and he said, *"Well, they have that on the schedule to clear those pipes out."*

Mr. Dale: Yeah.

Resident (Thomas Caminiti, 5100 Pointed Bill Court): But that's going to be a bit of a job. There shouldn't be three pipes there. There should only be one big one. But that was the way that they designed it. They fell short of what they should have put there and they put something that shouldn't have been there and now we pay the price for it.

Mr. Dale: That and a lot of Oak trees that shouldn't have been next to sidewalks.

Resident (Thomas Caminiti, 5100 Pointed Bill Court): Yeah.

Mr. Dale: And roadways.

Resident (Thomas Caminiti, 5100 Pointed Bill Court): I know the guys that work back there. I went back and I was chatting with them and one of the fellows that I know said to me, *"We're supposed to clean that out."*

Mr. Dale: Yeah. Well, that's a high priority for this Board.

Resident (Thomas Caminiti, 5100 Pointed Bill Court): It doesn't run back there anymore.

Mr. Dale: The hurricane issue and the potential flooding issue.

Resident (Janet Caminiti, 5100 Pointed Bill Court): Absolutely. That's what I mentioned when I spoke, the flooding, the vegetation that occluding the drainage. There are aesthetics, but that's secondary. The primary issue is flooding.

Resident (Thomas Caminiti, 5100 Pointed Bill Court): We see the water coming up in our backyard.

Resident (Janet Caminiti, 5100 Pointed Bill Court): The flooding and mosquitoes.

Resident (Thomas Caminiti, 5100 Pointed Bill Court): When it rains, the water doesn't flow through it. It goes up and comes into my backyard.

Mr. Dale: Yeah. I think there's going to be a lot more discussions.

Mr. Moller: What's your physical address?

Resident (Thomas Caminiti, 5100 Pointed Bill Court): 5100 Pointed Bill Court.

Resident (Janet Caminiti, 5100 Pointed Bill Court): When I stood up, I gave you the address.

Ms. DeVries: Okay.

Resident (Richard O'Malley, Greens at Viera East): Good evening. My name is Richard O' Malley and I live at The Greens at Viera East. I live right across the 13th green. I have some of the same issues as the previous speakers. When I first moved in, the berm was there and then a couple of years ago, during the dry season, the land mass was growing out about maybe 3 yards and there were a lot of reeds and weeds. It's all green. My question is, who is the authority over that? Is that the CDD or the State?

Mr. Dale: Most of the time it's us.

Resident (Richard O'Malley, Greens at Viera East): How about at 7:00 p.m. tonight? Who is in charge?

Ms. DeVries: It's on a map.

Resident (Richard O'Malley, Greens at Viera East): Another young lady said that there used to be a maintenance crew and now there's no longer the flat bottom boat.

Mr. Showe: It was likely ECOR.

Mr. Rysztogi: They were probably going out to work on the pump.

Resident (Antoinette Britain, 1406 Grand Isle Boulevard): The older fellow that used to be there, he knew exactly what I was talking about.

Mr. Dale: That's where she was talking about over by Watson Realty.

Resident (Antoinette Britain, 1406 Grand Isle Boulevard): Yeah.

Mr. Moller: Oh, I thought that was in Grand Isle. The flat bottom boat was for the pump that is in Grand Isle.

Resident (Antoinette Britain, 1406 Grand Isle Boulevard): Every seven or eight months, they would come in there. It was a flat bottom boat with ropes on them, to drag all of the junk out.

Mr. Dale: I don't know if you've seen the fountain that's in that lake.

Resident (Antoinette Britain, 1406 Grand Isle Boulevard): There's no fountain, but I would pay for one.

Mr. Dale: Yeah. My point is that there's one in Fawn Ridge that is no longer working. That's probably what the flat bottom boat was out taking care of.

Resident (Antoinette Britain, 1406 Grand Isle Boulevard): But it still exists, is what I'm saying, when I was told that it doesn't.

Mr. Dale: Oh, yeah.

Ms. DeVries: To answer your question, we have to look at a map.

Resident (Richard O'Malley, Greens at Viera East): There's no maintenance crew that does any maintenance like that? It's just as needed?

Mr. Moller: Where are we talking again, because I heard you say Hole 13?

Mr. Dale: By the greens.

Resident (Richard O'Malley, Greens at Viera East): If you tee off on the 13th green behind the maintenance shack for the golf course, I live right across that lake.

Resident (Janet Caminiti, 5100 Pointed Bill Court): Whose role and function is it to perform that particular task?

Mr. Moller: Depending on what the plant species is, whether it's beneficial or not, I would have to take a look. I know we have cypress all along the 13^{th} hole.

Resident (Richard O'Malley, Greens at Viera East): I'm going to send you a couple of pictures.

Mr. Moller: That would be great.

Mr. Showe: Absolutely. Pictures are always helpful, because that way we can get it right to our lake folks and they can respond a little quicker.

Resident (Antoinette Britain, 1406 Grand Isle Boulevard): Well, I have photos of when I moved in and on that east side there were a few trees. Now there are so many trees and palms and everything that have intruded onto that pond, that it reduced the pond.

Ms. DeVries: Are there any further public comments?

Mr. Showe: Again, we'll have a separate public comment period both for the rules and rates of the golf course and the budget as well.

FOURTH ORDER OF BUSINESS **Approval of Minutes of the July 23, 2026, Board of Supervisors Meeting**

Mr. Showe: We can proceed to the minutes.

Ms. DeVries: Okay. Are there any comments on the minutes?

> Mr. Dale MOVED to approve the Minutes of the July 23, 2026 Board of Supervisors Meeting as presented and Ms. Yelvington seconded the motion.

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

> On VOICE VOTE with all in favor the Minutes of the July 23, 2026 Board of Supervisors Meeting were approved as presented.

FIFTH ORDER OF BUSINESS **Public Hearing**

A. Rules and Rates Hearing

i. Consideration of Amendments to Attachment A to Chapter IV of the Rules of Procedure

ii. Consideration of Golf Course Rates for Fiscal Year 2027

B. Budget Hearing

i. Consideration of Resolution 2026-05 Adopting the Fiscal Year 2027 Proposed Budget and Relating to the Annual Appropriations

Mr. Showe: The first part of the public hearing is on the rules and rates. So, we would look for a motion of the Board to open the public hearing.

On MOTION by Mr. Dale seconded by Ms. Yelvington with all in favor the public hearings for the rules and rates and the Fiscal Year 2027 budget were open.

Resident (Antoinette Britain, 1406 Grand Isle Boulevard): How long before we hear anything back?

Mr. Moller: Send me an email.

Mr. Dale: Make sure that he has your contact info.

Resident (Antoinette Britain, 1406 Grand Isle Boulevard): Thank you.

Mr. Showe: So, we're in the public hearing portion. The first part of that, is going to be the rules and rates of the golf course. Jim, I don't know if you want to go through some of the changes that we made this year. I don't know if there was a whole lot.

Mr. Moller: Yeah. As far as the rates, we just did a 7% increase, with the price of everything going up, to stay in competition with all of the other golf courses. The only really big major change that we made, like I talked about before, Florida is not so much the seasonal State that we're used to. Instead of having our four seasons, we're going to switch to just two seasons, a peak and a non-peak, with the peak starting on November 1st and running through April 30th and the non-peak running from May 1st and ending on October 31st. Then other than that, basically the same thing with the annual passes. They're increasing 7% as well and this is the last year that we're offering our annual passes. Anyone who has an annual pass, we grandfathered in to keep them until they forfeit their pass.

Mr. Showe: It's also important to note that on the rules side, the only real change that we made, was really just indicating that as Jim talked about, we're going to go to more dynamic pricing. So, the new rules kind of give some more language to that, that the fees may be a different price per day and we've reflected in the range of rates that it's going to be more of a dynamic pricing schedule.

Mr. Dale: Can I just ask for clarification on the comments? This is the last year. In other words, 2026 is the last year.

Mr. Moller: If you do not have an annual pass as of today, you have until September 30th to purchase one.

Mr. Showe: So, at this point, what we can do, is open it up for any public comments on the rules and rates of the golf course. It will be the same kind of rules. State your name and address and you have three minutes. Are there any comments on the rules and rates of the golf course? Hearing none. Then we'll return it back to the Board for any questions or comments or a motion to approve.

On MOTION by Mr. Dale seconded by Ms. Rosean with all in favor the Amendments to Attachment A to Chapter IV of the Rules of Procedure and Golf Course Rates for Fiscal Year 2027 as presented were adopted.

Mr. Showe: The next portion of our public hearing is on the budget. I'll go through a quick presentation with everyone. For those folks, that don't know me, my name is Mr. Jason Showe and I serve as District Manager. I work for a company called Governmental Management Services. We manage over 100 Community Development Districts in the Central Florida area. I'm fortunate enough to serve as the District Manager for Viera East. We have a presentation. It may be difficult to see it, but as soon as I get back to the office, we'll get this posted on the website, so you can have your own copy at home. The website is Vieraeastccd.com. This is the District boundary map. Anything in red is going to be the property of the Viera East CDD. This is one of the larger Districts in the State of Florida, both in terms of size and residential units. I know that we were talking to some of the folks earlier about how confusing some of the things can be, just because of the different HOAs, the different number of organizations. This is a complete list. The District has both residential and commercial properties. The one thing that we want to note, although I don't think anyone's here, but Six Mile Creek and Crane Creek are not within the CDD. Even though we hear from those residents from time to time, they're actually not within the CDD.

Resident (Janet Caminiti, 5100 Pointed Bill Court): That was on your Facebook.

Mr. Showe: Yeah, we tried to clear that up for people, but it still kind of happens. This is kind of just an overview of some of the things that the District has. We have 31 communities, over 4,000 residential units and 205 acres of commercial. The District maintains 1,000 acres of wetland and conservation area. We maintain a scrub jay habitat and as they talked about, we have 84 ponds. We have five miles of sidewalks and bike paths, a restaurant, Woodside Park with a dog park and a playground, a lot of infrastructure areas, natural area, trails as well as a golf course and over 50 staff members of the District. There's our website again.

Resident (Antoinette Britain, 1406 Grand Isle Boulevard): You have nothing to do with Suseda?

Mr. Showe: No, that's VECA.

Resident (Antoinette Britain, 1406 Grand Isle Boulevard): Okay.

Mr. Showe: We're going to go over some of the accomplishments of the golf course this year. We did over 60,000 rounds at the golf course. We did turf recovery after the cold Winter. They did aerification, venting and fertility projects. They concluded root prunings and improved the environmental sustainability of the fertilizer program. They increased golf revenue by approximately $125,000. 63% of the golf course was booked up. They developed a simple two rate structure, which is kind of what Jim talked about earlier, just to kind of simplify the process, so it's not such a matrix of rates all year long. They improved a lot of tournaments and coordinated the food and beverage. Hook & Eagle is the restaurant that's up at the golf course. For those that don't know, it's open to the public. You can go there at any time. They hold lots of events there. If you check on the Facebook page, you'll always see a whole bunch of things that are going on at Hook & Eagle. You don't have to golf to go there. They have great food. This is some of the accomplishments there as well. They recruited a new Food and Beverage Manager. They went through and did some processes to improve food safety, storage, labeling and improved inventory controls. They're really working on improving the consistency of the food and drink quality. They reduced the cost of food and goods by about $22,000. They're working on the menu and strengthening again, due to events and tournaments, which are proving to be pretty profitable for the District. As far as some of the things that the CDD has done, we've improved the fire line clearing process. About six years ago, basically, the District had to rely on controlled burns, to try to maintain some of the fire line areas, to reduce the fire hazards throughout the District. The problem with controlled burns, is that we could almost never get them done. The weather conditions have to be almost perfect for them to occur. We would get one scheduled and then the winds would be too high for that day or there would be rain. There would be some other conditions. This Board went through the process of purchasing a Fecon mulcher, which is basically a giant shredder. Initially they were doing a third of the fire line every year and then several years ago, the Board voted to do the entire fire line annually. So, we trim by people's houses to try to prevent the fire issues. We've strengthened resident communication using Facebook and social media and improved shoreline restoration, preserve management and environmental work. Then in terms of just the finances, we've increased the revenue for the golf course, by approximately $130,000. We have had significant increases in labor, fuel, fertilizer equipment and food and we'll talk about some of those a little later. We also have improved monitoring and accountability on the golf operations, strengthened department coordination between all of the organizations and updated job descriptions, to improve the way that the staff works up there. The reason most of you are here is you received the letter about your assessment increase. We just wanted to show you how that breaks down. It matches what's in your letter. Currently, the District has one Debt Service Fund, which is the 2020 bond. That's $108 a year. We're proposing an operations and maintenance (O&M) assessment of $336 a year. Then there's a Recreation Fund, which doesn't have debt anymore, so I'll take that off. That Recreation Fund really is only for operations and that is what goes to help with Woodside Park. Again, it's a total decrease of over $51 per home. So, you'll actually see your CDD assessment go down. The next table is very similar to what you saw in the letter. This is a historical assessment table. Your O&M has remained at $236 since 2023, but there is a $100 proposed increase. By Florida Statutes, whenever there's an increase in the operations portion, we have to send out a mailed notice to you, which is why you received the letter. But you'll also see the debt service, which is for the 2020 bond. That's dropping from $139 to $108, just because of the way that those bonds were structured. So, there's a decrease there. The recreation is the other bond that went away. Last year, that was $129 and that's going to drop to $80, which is for Woodside Park. So, you'll see there's actually a $50 decrease again, on what you'll see on you Tax Bill. When you get your Tax Bill, Viera East is going to be the one line at the bottom, under the non-ad valorem section. That will match what you see there.

Ms. DeVries: I just want to note, Jason, that extra $100 a year is what's going to enable us to do more lake maintenance.

Mr. Showe: Correct.

Ms. DeVries: That is exactly the issue that you're all talking about. We needed to accelerate the schedule for that and now that the bond is paid off, we can use that money towards lake maintenance.

Mr. Showe: So, just to show you on a percentage basis how that works out, obviously now the General Fund makes up a much larger part of your budget at 74%. The Recreation Fund is about 2%, which is going to Woodside Park. Then the debt service makes up about 25% of what you pay in assessments. We want to give some important budget notes. None of the O&M or recreation assessment is going to support the golf course. As Rob talked about earlier, the golf course fully operates on its own revenues and operations. The O&M that's increasing, is going to support, obviously the lake maintenance, fire lines, as well as lake bank restoration. Then of the $570,000 increase, $191,000 is going to those operating expenses and then we're putting about $380,000 in reserves. This District did a Reserve Study several years ago and that will help bring our reserves back into what was in line with that Reserve Study. As Rob talked about earlier, the things that the CDD maintains are again, lakes, fire lines and culverts. They are very, very expensive if we have to repair them. So, it's important that we have enough money in reserves, so that we don't have to keep coming back to you annually looking for more.

Resident (Not Identified): Has anybody thought about getting a grant writer?

Mr. Showe: Actually, yes. The District has tried that, but there's not a lot out there that supports CDDs.

Mr. Dale: Its tough.

Mr. Showe: It really is.

Mr. Dale: We actually hired a grant writer one time.

Ms. DeVries: Then we weren't able to get any grants.

Mr. Showe: But that's a great idea

Mr. Dale: We're not a city, HOA or non-profit.

Mr. Showe: We don't really fit neatly into the categories that those grants are really designed for. Again, here is the General Fund. We have general CDD administration, park maintenance, lake maintenance, fire line maintenance and conservation area maintenance. There's obviously a transfer to Capital Reserves and then your revenues and assessments balance. Our General Fund is always balanced to zero. These are some of the things that have actually increased in our General Fund. We have inflationary increases in contracts. Obviously, a lot of our big contracts are environmental and the cost of chemicals have increased. The cost of gasoline has increased for the delivery of all of those. Again, this District has increased lake bank restoration, so we can try to keep up with the lake banks as it naturally just erodes. We've added some additional capital projects for sidewalk repairs throughout the District, as well as renovating the restrooms at Woodside Park and then again continuing to fund those capital reserves.

Ms. DeVries: I'll just note, those sidewalks along Clubhouse Drive on the east side of Murrell Road, are not ours.

Mr. Showe: Correct. The sidewalks that we maintain are on the golf course and at Woodside Park.

Ms. DeVries: Right.

Mr. Showe: Obviously, Oak trees tend to play havoc on sidewalks, so we want to make sure that we are avoiding trip hazards where we can.

Ms. DeVries: Right. I'm going to repeat what Jason said. The sidewalks that we are responsible for, are on the golf course, going into the golf course and into Woodside Park.

Mr. Showe: Yeah.

Mr. Dale: Well, and some connecting trails.

Mr. Showe: Some of the trails and paths.

Mr. Dale: There is Auburn Lakes.

Ms. DeVries: That's true, but not along Murrell Road.

Mr. Showe: So, this will just walk you through some of the golf course facts and figures. These are all in your budget. So, we budgeted the golf course at a gain this year as a net profit of about $168,000. Currently through May, we're showing a $366,000 profit and then it's projected right now at about $543,000. That doesn't include the transfers. So, what happens with the golf course, any profits generated from the golf course, go into a separate reserve for the golf course. This Board tracks those separately. So, your General Fund reserves are tracked separately from your golf course. The intent of the Board is that they would utilize the golf course reserves for golf course improvements and then the General Fund reserves for items such as lakes and lake maintenance.

Mr. Dale: All of the CDD assessments go into the General Fund.

Mr. Showe: Correct.

Mr. Dale: They will go into the Golf Course Fund.

Mr. Showe: So, this is just a budget of our golf course. Again, we propose next year, a net income of about $300,000 for the golf course. Then these are some of the categories of the golf course and the revenues that we have. We have greens fees of about $2.4 million, memberships of $100,000, $25,000 for the Loyalty Program, driving range and golf lessons. There is a new simulator that's going in, which they are building now. We expect that to profit approximately $100,000. The Board is also segregating those revenues into a separate reserve, so we can track those separately. The restaurant we expect to generate about $1.1 million. Then we have the expense side. General expenses are about $212,000. golf operations is $679,000. Merchandise cost of goods is about $80,000. Obviously, the big expense is on the maintenance side, which is about $1.3 million, as well as administrative expenses. Restaurant is at about $1.1 million and then the rest of the funds go into reserves. The Recreation Fund is $8 a year. Again, that really just goes to fund Woodside Park. The other is the Series 2020 bond, which is the $108 and will be fully amortized in 2038. There's about $5.4 million left. The Board also wanted to highlight the annual profits of the golf course. Obviously, the Board made a significant change in 2021, of how they want to run the golf course and how they want to operate. So, you'll see that the profits at that time, were a stark difference from before, as this Board made a priority that the golf course would be self-sustaining.

Mr. Dale: Can you hold onto that slide?

Ms. DeVries: We love this slide.

Mr. Dale: Yeah, this is my favorite slide.

Ms. Yelvington: It’s amazing.

Ms. Rosean: It’s a great slide.

Mr. Dale: Do you see that big one there in the middle? That's when the new Board took over. You'll see it's got its ups and downs. Some years are better than others. But the bottom line is, in our worst year, Jason, am I out of bounds to say in our worst year, is more than the sum? Add up all the 20 years before us.

Mr. Showe: I don’t have the 20 years.

Mr. Dale: I can verify 10 years. I believe it's 20 years before us. The sum of 20 years.

Resident (Antoinette Britain, 1406 Grand Isle Boulevard): You’re breaking your arm.

Ms. DeVries: I know we are patting ourselves on the back, but we do love this chart.

Mr. Dale: The reason why, is that was a big fight for a long time and people don't understand the fundamental change. You have between $1.5 million and $2 million in the bank now, that we didn't have before. If that didn't happen, everybody's taxes wouldn't be going down. They would be going way up right now.

Ms. DeVries: The other thing is, we had to have a bond, because we didn't have reserves. The golf course is almost 30 years old and there was a lot of work that needed to be done, which is why the 2020 bond had to be taken out. But our goal is to have those reserves. We have a Reserve Study that shows us how old everything is and when they need to be replaced, so that we have the money in the account, to be able to pay for the things when we need them and not have to do a bond or increase your taxes. That's the goal.

Mr. Showe: Again, it is important to note that without this profit on the golf course, if we were to say the golf course lost money, that likely would cause an increase in your assessments. This Board can assess for that, under that recreation portion by law. But obviously with profits like this, they don't have to do that. So, their goal is obviously to again, keep the golf course self-sustaining. This is just a graph that shows the Capital Projects Fund. This is the total. Obviously, these are cumulative. But you'll see as proposed in 2027, we would have over about $2 million in the bank in the Capital Projects Fund. Again, that's divided between the golf course and General Fund. But that is an accumulation. Then just some of the reasons why we did have to do the O&M increase or we're proposing the O&M increase. First, again, are the additional capital reserves for the District. That's important for projects such as lake and culvert repairs. As I've said, we've had contract increases. We spend a lot of money on the lake maintenance. Again, all of that's going up with the cost of chemicals and gasoline. The other big hit that we've had in all of our departments, are the minimum wage increases. Florida had some mandatory minimum wage increases and it's still ongoing now. But in 2005, it was $6.15 an hour and now in 2026, it's $15 an hour. So, we've had a 143% increase just on the minimum wage and every year, we have to increase it, to be in accordance with Florida Statutes. So, with that, we'll again go to public comments. It will be the same as before. We just ask that you state your name and address and keep your comments to three minutes. Again, it's not necessarily a Q&A session, but certainly the Board can address those comments.

Resident (Antoinette Britain, 1406 Grand Isle Boulevard): I do not have a dog, but I do take care of people's dogs and I will not take them to Woodside Park, because it's so dirty. If it rains, it's a mud hole. Is there a reason why they can't keep grass there? I tend to take them all the way out on Stadium Parkway, past the hospital. That park out there is always green. Is it so shaded at Woodside Park? Is that the problem?

Mr. Moller: Between the foot traffic of the dogs and the shade from the Oak trees, it's impossible to grow turf under there.

Mr. Dale: I'll expound on that. I spent a year building that park. I was out there every Saturday. It was beautiful when it first opened. I have pictures of the grass, which lasted about a week.

Resident (Antoinette Britain, 1406 Grand Isle Boulevard): I don't know. Is Astroturf the answer?

Mr. Showe: With dog waste? No.

Resident (Antoinette Britain, 1406 Grand Isle Boulevard): It’s just so nasty. Is there no drainage?

Mr. Dale: If you notice, the hills have Astroturf now, but there is no Astroturf in the rest of the park. I know you're right, it's mixed in with the dirt. What it really is, is sand but that's mixed in with the dirt. But there's nothing that we can do.

Resident (Antoinette Britain, 1406 Grand Isle Boulevard): So, to put Astroturf, they probably have to add concrete first or something.? I don't know.

Mr. Moller: Then you're dealing with more of the sanitary with the dogs. With the Astroturf and the way the Astroturf is, the sub level bases, you have the dog waste.

Ms. DeVries: Yeah, you don't want that.

Resident (Antoinette Britain, 1406 Grand Isle Boulevard): So, there's no way to prove that.

Mr. Showe: I'll let you know.

Mr. Moller: Not unless we get rid of the Oak trees.

Mr. Showe: Our office manages about 100 Districts in Central Florida and these dog parks are a constant challenge. People don't treat it as if it's their home or their own backyard. The dogs will tear them up. Most of ours, we have to resod once a year, which requires us to close it for about two months almost, to put new sod in and let it grow. So, there's no real great option when it comes to dog parks.

Resident (Antoinette Britain, 1406 Grand Isle Boulevard): Thank you.

Mr. Dale: Doing Astroturf on the bridge area, the hills and everything, saved the bridges.

Mr. Showe: Yes.

Mr. Dale: But that's about all that was feasible to do.

Resident (Antoinette Britain, 1406 Grand Isle Boulevard): Okay. It's just a pity, because it could be a nice park. It is certainly convenient, but it’s nasty.

Mr. Dale: It certainly breaks my heart. If ever you want to see them, I'll show you the pictures of how pristine and beautiful it was when we first opened it.

Resident (Antoinette Britain, 1406 Grand Isle Boulevard): Does the St. John's Water Management District subsidize at all for the chemical costs that Jim puts out?

Mr. Showe: No.

Mr. Dale: No.

Resident (Antoinette Britain, 1406 Grand Isle Boulevard): Even though it’s their waterway?

Mr. Showe: No. It's our maintenance responsibility.

Resident (Not Identified): I've been playing golf at the Viera East Golf Course for about 21 years and I have to say, honestly, I've never seen it managed better than it is managed today. I was personally involved with that golf course at one time and the guys who are running it today, Jim and whoever they got running it up there, do an excellent job of taking care of that golf course, because it's 150% better than what it was when I first got there. It's worth every penny you paid for it.

Mr. Moller: Thank you.

Mr. Dale: We agree with you that he has done a heck of a job with his staff.

Ms. Rosean: Absolutely.

Resident (Robert Shearer, 1702 Keys Gate Drive): I'm going to make one comment and then I have three little questions.

Mr. Dale: You’re in Grand Isle, right?

Resident (Robert Shearer, 1702 Keys Gate Drive): Yes, Grand Isle. First, I would like to say that I get tired of people saying, *“I'm paying money to live in a place that I don't golf at.”* It would be nice to go back to people and say, *"It's not costing you a dime."* So, that will be something that I will take back to anyone that I talk to. So, thank you for letting me learn that today.

Mr. Dale: I just want to add to that.

Ms. DeVries: Thank you for sharing that.

Mr. Dale: Sometimes on social media and other places, you get people that will say things about the golf course. All I'm trying to say, is if ever you get into a situation where you're not quite sure if what you're hearing is right, there's your answer. They got their numbers on everything. Give them a call. They will tell you the straight scoop, if something doesn't sound right.

Resident (Robert Shearer, 1702 Keys Gate Drive): Usually it's people who do not attend meetings who do not know what they're talking about.

Mr. Dale: Bingo.

Resident (Robert Shearer, 1702 Keys Gate Drive): I have a question about the reserves. What percentage of our budget has to be in reserves?

Mr. Showe: Zero.

Resident (Robert Shearer, 1702 Keys Gate Drive): So, you don't have to hold anything?

Mr. Showe: The Florida Statutes do not require reserves. CDDs are different from HOAs. We do not have to have reserves, but as your District Manager, I recommend reserves for every District that I manage.

Resident (Robert Shearer, 1702 Keys Gate Drive): You moved $379,000 into it this year and I didn't notice it. What is your total reserve at this point?

Mr. Showe: If you look at the budget, it's on Page 10. That's the capital reserve. At the end of this year, they expect to have $1.5 million and then they expect to have a total revenue of over $2 million next year and at the end of the year, about $1.8 million.

Resident (Robert Shearer, 1702 Keys Gate Drive): So basically, what you're telling me by doing that then, is that you're probably going to not outspend your reserve over the next 20 years.

Mr. Showe: No, absolutely.

Resident (Robert Shearer, 1702 Keys Gate Drive): You're actually looking to increase. That's good. That's an important thing.

Mr. Dale: I'll expand on that. As Jen referenced earlier, we did a 30-year Reserve Study for the entire District, because when we built the irrigation system a couple of years ago, it cost $3 million. Now an irrigation system costs $4 million or $5 million.

Mr. Showe: Correct.

Mr. Dale: We need to have money. It's sort of like your home. You have to save money for the roof, because you know that you are going to have a $25,000 to $30,000 expense, at a certain point in time. It's the same thing with the Reserve Study. We update the Reserve Study. It's a fluid document. It's actually on the CDD website. Right now, we are fully on track for our reserves, according to the Reserve Study.

Resident (Robert Shearer, 1702 Keys Gate Drive): So, the $1.5 million that you have right now, is that all on the non-golf side or does that include the golf side?

Mr. Showe: No. There's actually a breakdown on that page.

Resident (Robert Shearer, 1702 Keys Gate Drive): Yeah, I'm not looking it up.

Mr. Showe: The General Fund is about $370,000. The golf course is about $1.1 million.

Resident (Robert Shearer, 1702 Keys Gate Drive): So, you have more money in the golf reserve.

Mr. Showe: Yes.

Resident (Robert Shearer, 1702 Keys Gate Drive): Oh.

Mr. Showe: That's where all of those profits have accumulated. We're keeping them separate. So, the golf course has generated those profits.

Mr. Dale: But that's our big expense.

Mr. Showe: The General Fund really doesn't have a whole lot of reserves. Basically, it's whatever they don't spend, versus the golf course generating its own profits.

Resident (Robert Shearer, 1702 Keys Gate Drive): That's where you're looking to get this money, if you're going to do these lakes and stuff like that.

Ms. DeVries: Exactly.

Mr. Showe: That's kind of the intent.

Resident (Robert Shearer, 1702 Keys Gate Drive): You can pull that out of the golf money?

Mr. Showe: Legally, yes, but this Board's policy, right now, is that they want to keep them separate.

Resident (Robert Shearer, 1702 Keys Gate Drive): But there's a point when you're going to say that reserve of over $1 million in the golf part of it...

Mr. Dale: Well, the issue that we would run into, is present day value. I'm a Financial Planner, so I'll use some of those terms. But in today's dollars to replace all of the things that we would have to, that we've done the Reserve Study for, it's $4 million to $5 million for the golf course, versus the rest of the District. Yes, it would be tragic if something happened at Woodside Park. But replacing the bathroom at Woodside Park, is a heck of a lot cheaper than replacing an irrigation system.

Resident (Robert Shearer, 1702 Keys Gate Drive): Okay. That makes sense.

Mr. Showe: But to be clear, legally any revenues that the Board makes, they can spend on any legal purpose of the District. They could intermingle the reserves if they chose to, but right now they're keeping them segregated.

Resident (Robert Shearer, 1702 Keys Gate Drive): If you were going to answer questions, I'm sorry if I jumped ahead.

Mr. Showe: No, absolutely.

Resident (Robert Shearer, 1702 Keys Gate Drive): Thank you.

Mr. Showe: Yes, sir.

Resident (Mitch Robertson, 1580 Perdido Court, Grand Isle): How much money do we have set aside? What do you allot for taking care of the lakes inside of the preserves?

Mr. Moller: $160,000.

Resident (Mitch Robertson, 1580 Perdido Court, Grand Isle): I know that there are rules and regulations. We're not allowed to touch any of the money, but the height and the abundance of it, have grown to a large point now. How do you approach that and what kind of funds are we saving? Do we have funds set aside for that?

Mr. Dale: What did we spend last year? Because this Board actually tried to move the timetable up on a lot of lakes. We actually took some money out of reserves.

Resident (Mitch Robertson, 1580 Perdido Court, Grand Isle): Okay.

Mr. Showe: Yeah, we spent $164,000 this year on just the lake bank restoration. We anticipate about $150,000 on top of that for the treatment of the lakes on a monthly basis. Then there's also canal maintenance, midge control and fire line maintenance. That's the big portion of your General Fund.

Mr. Dale: So, between adding all the stuff that I just heard, it is between $320,000 and $350,000.

Mr. Showe: Yeah. The maintenance expenditures, which is all that environmental stuff, is projected at $355,000 for this year.

Resident (Mitch Robertson, 1580 Perdido Court, Grand Isle): I'm going to piggyback on that. Is that money spent? Was that work done by current workers or is that contracted out?

Mr. Showe: Both.

Resident (Mitch Robertson, 1580 Perdido Court, Grand Isle): 50/50?

Mr. Showe: Actually, most of that is done by contract.

Mr. Moller: I would say 95/5 is contracted out. So, whether it's ECOR, our lake vendor or American Shoreline Restoration, who maintains our lake banks.

Resident (Mitch Robertson, 1580 Perdido Court, Grand Isle): Okay. Thank you.

Mr. Dale: Yeah, if we have an emergency issue.

Resident (Robert Shearer, 1702 Keys Gate Drive): So, as it's gotten thicker, I'm in real estate, so I hear this a lot. When I bought here, I can see the water. Now I can't see the water. Are there regulations that stop us?

Mr. Dale: Yes.

Mr. Showe: It depends on who owns the property.

Resident (Robert Shearer, 1702 Keys Gate Drive): You can’t go in. How it grows, is how it grows.

Mr. Showe: If it's a conservation area, then the only thing that we can do, is remove invasives. If there's a tree that we can look at and somebody would reasonably say that it can damage property, if it's a conservation area, then we can't touch almost anything in there. Even in those conservation areas, if there's a tree that looks bad, they almost want you to cut it and push it the other way.

Resident (Robert Shearer, 1702 Keys Gate Drive): I see.

Mr. Moller: Yeah, it just becomes a habitat.

Mr. Showe: Yeah.

Resident (Robert Shearer, 1702 Keys Gate Drive): If you have a good-sized tree that's been down for a couple weeks, who do we call?

Mr. Moller: I don't know if you were here yet, but I provided my email address. Any issues with lakes or conservation areas, shoot me an email and provide your address, just so I know the general area of what I'm looking at. Pictures help too.

Resident (Robert Shearer, 1702 Keys Gate Drive): Okay.

Ms. DeVries: Do you want to repeat your email address?

Mr. Showe: But again, depending on the definition and how that property is platted and permitted, we may not be able to do all of them.

Resident (Robert Shearer, 1702 Keys Gate Drive): I got it.

Mr. Showe: I want to give everybody fair expectations.

Resident (Robert Shearer, 1702 Keys Gate Drive): Yeah.

Mr. Dale: Michelle, can we do a post with the contact info?

Ms. Webb: Yes.

Mr. Dale: The lovely lady back here also manages the Facebook page.

Mr. Moller: I apologize, because I've been working here for five years and served as General Manager for three yes and I don't think I've really ever seen people in the audience. I didn't bring business cards.

Mr. Showe: Mine are back there. So, if you don't write Jim's email down, you have mine.

Resident (Antoinette Britain, 1406 Grand Isle Boulevard): I have a question. I've seen $14,000 in the budget for a canal. Where is the canal?

Mr. Showe: That's a shared canal with The Viera Company.?

Mr. Moller: Yes.

Mr. Dale: What are we talking about? The Baytree Flow-way?

Mr. Showe: Yes.

Mr. Dale: We have a flow-way for the District. There are three primary flow-ways that go through to I-95.

Resident (Antoinette Britain, 1406 Grand Isle Boulevard): If I Google map that, would it show me where it is?

Mr. Dale: Yes, it will, but you can see if off of Murrell Road. That flow-way is really the main one. If we get a ton of water, you want that thing working, because that's the only thing that moves the water from here to the St. John's River.

Mr. Showe: Just so you guys are aware, the Board has beat this budget up for about the last three months. So, they kind of are aware. But I know you guys are a little newer. There is an item description on each of these account lines and we try to describe each account line. So, with that particular one, there are canals both east and west of I-95. We have an agreement where The Duda Company actually maintains those. But there is a split cost between the CDD, because we maintain them on this side and they maintain them on the other side. So, we split the cost, by agreement. They send us an invoice once a year.

Ms. DeVries: Jim, do you want to clarify that?

Mr. Moller: Yeah, it's not the Bay Hill Flow-way.

Mr. Showe: Oh, no, no.

Mr. Moller: It's the canal that runs parallel to I-95.

Mr. Showe: Right.

Ms. DeVries: Okay.

Mr. Showe: That's described in that account.

Mr. Dale: So, the reason why I thought that was the Bay Hill Flow-way, I remember back when Tim was here, it was the Bay Hill Flow-way.

Mr. Showe: Yeah.

Mr. Dale: We had to spend about $20,000 on that one.

Mr. Showe: Yeah. We had to clear those out. This is a separate contract with The Viera Company.

Mr. Dale: Okay.

Resident (Janet Caminiti, 5100 Pointed Bill Court): I have a question. You know, there's a lot of scuttle back that goes on with *Nextdoor*.

Mr. Showe: Actually, I don't. I'm not on it. But you can ask whatever question you have.

Mr. Dale: We actually have an official policy that we don't go on *Nextdoor* any longer.

Resident (Janet Caminiti, 5100 Pointed Bill Court): That's a good thing. I want to consider the source of knowledge. I want to ask you guys, what is the fiscal damage control of what happened with the pickleball court?

Mr. Showe: We do not have a pickleball court.

Ms. DeVries: That's VECA.

Mr. Dale: That's not us.

Resident (Janet Caminiti, 5100 Pointed Bill Court): Okay.

Mr. Dale: All of the tree issues on Clubhouse Drive, is not us.

Ms. DeVries: That's VECA.

Mr. Dale: But we tend to get lumped in with that stuff sometimes.

Resident (Janet Caminiti, 5100 Pointed Bill Court): That's what happens. Absolutely.

Ms. DeVries: People don't know who manages what and very understandably so.

Mr. Showe: Yeah.

Ms. DeVries: When I came on this Board, I made a four-column table. Actually, that's available on the website too, of who manages what.

Resident (Janet Caminiti, 5100 Pointed Bill Court): That's why I don't want to say anything to other people, because I'm trying to say, *"Well, what's your source of knowledge?"* They say, *"Oh, well, I heard from Joe Smith across the street." "Oh, really? Was that a randomized study?"* So, thank you. That clears that up.

Resident (Antoinette Britain, 1406 Grand Isle Boulevard): With the rampant growth in Viera, do you foresee us not being able to keep up with the infrastructure, whether it's the waterways or reclaimed water or any of the services, the roads? Do you foresee a moratorium in Viera?

Mr. Showe: Well, for the area overall, again, that would be more of a county or city question. For the CDD, we assess property. So, even the vacant commercial areas that were that sat vacant for a while, that are in the CDD, they're paying their assessment and our infrastructure is already built out. So, for the CDD portion, we're not really impacted by the growth, but obviously overall on an economic level, that would be more of something that the county or the cities would have.

Resident (Antoinette Britain, 1406 Grand Isle Boulevard): It just seems like we're going through Condomania everywhere.

Mr. Showe: That’s the entire State.

Resident (Antoinette Britain, 1406 Grand Isle Boulevard): I saw that when I lived in Orlando. I saw that when I lived in Miami and it's a nightmare down the road.

Ms. DeVries: Thank goodness we're fully built out or pretty much fully built out.

Mr. Dale: I will just add. You mentioned the reclaimed water issue. This is something that we've talked about a bunch. We've actually had meetings with our County Commissioner.

Mr. Rob Feldner has been exceptionally gracious working with us on different things for Viera East. But one of the main things that he's done, is they have built a well. There are three things that they've done for the reclaimed water situation. We didn't run into it this issue this year, because we received plenty of rain, but for the years that we don't get as much rain, they have dug a well that will help augment the reclaimed water. The second thing that they have done, is they have already connected from the west side of Viera. The golf course area is kind of like the northern boundary of the reclaimed water situation. So, they're last on the line. They've connected from the west side over to north Viera. I don't think it's connected yet, but they've dug the line. I would imagine it's all going to be connected by next season. It's usually the April/May timeframe that we run into the issues. Then the other thing that they're doing, the third thing, is from North Melbourne. Apparently North Melbourne has plenty of reclaimed water. Commissioner Felder said that they would love to buy the Viera areas from the CDD. So, they are planning to run, I think, a mile connection from North Melbourne to the Suntree area, which is going to provide more reclaimed water for the area. So, there are three different things going on and I'm hopeful that we'll have enough reclaimed water.

Resident (Antoinette Britain, 1406 Grand Isle Boulevard): In our lifetime?

Mr. Dale: I think most of it is going to be done by next season.

Resident (Antoinette Britain, 1406 Grand Isle Boulevard): Can new communities feed off of that or are they no longer allowing new communities to connect?

Mr. Dale: Actually, the west side has its own.

Mr. Moller: From what I understand, don't quote me on this, but I thought I heard that the west side are having individual wells for irrigation.

Mr. Dale: Yeah. That is my understanding. So, I'm hopeful. That's above my pay grade. But from what I've spoken to the commissioner about, I think they've been proactive about fixing things. I'm hopeful that there will be enough in place to be able to handle the load going forward. They have to connect from North Melbourne and I-95, but there are three very positive things that they've done on that.

Mr. Moller: Yeah. Four households had gray water to irrigate one lawn.

Mr. Dale: Yeah.

Ms. DeVries: So just a reminder, this is the public comment section on the budget. Are any further comments or questions about the budget?

Resident (Rick Wagner, 1436 Grand Isle Boulevard): I have a question about the lifestyle and amenity promotions. I see this as something to do with promotional stuff. I look at the budget and it looks like over the last two years, it jumped all over the place. It is $150,000, which is $35,000 more. What are we promoting for $150,000?

Ms. DeVries: We're promoting the entire Viera East CDD. It's everything that we do, the golf course, our Farmers Market, the dog park, all of the events that happen at the golf course, the Hook & Eagle restaurant. Actually, one of the reasons for the increase, is because we're going to have a simulator. We're going to have to promote the simulator now as well. Michelle, by the way, does all of that right now and she has to promote the simulator as well. She did a great presentation, maybe a couple of months ago, where she showed what she did with the marketing and advertising and the revenue levels. So, a lot of that profit, is because of the marketing that we do. When we go out and market what we do, that's what brings people in. That's a lot of what that is. You're right to say that it's a little nebulous and jumping all over the place, because there have been a lot of conversations about what actually goes in that budget. I can tell you some things that are clearly in that budget, such as the articles that we do. There have been advertisements in *The Viera Voice*. We do advertisements on Facebook. We do advertisements on Google. We print up a newsletter once a year. Michelle could probably provide more information.

Ms. Webb: Yeah. A lot of the marketing people always ask about this. So, an average ad, one ad in *The Viera Voice,* costs over $400. We have the Farmers Market. We have the Hook & Eagle Tavern. We have the golf course. We put advertisements in magazines District-wide and outside of Brevard County, which is even more expensive. So, there is a cost that adds up just for advertising, because when they hired me to come in to help them, those figures of how we get from $18,000 to $400,000, is because we sat down and we wrote a Marketing Plan to get the word out that we're not a private club.

Ms. DeVries: Yeah.

Ms. Webb: That was a huge barrier for this District and the Hook & Eagle. Well, we didn't have the Hook & Eagle at the time, but the Viera East Golf Course was known as a private club and you couldn't get in. That was a big change. Now the $18,000 that they had the first year, was what they paid me. So, if you take what I do for them, because my business is Unique Web Consulting, they get a 68% decrease in cost for what I do.

Resident (Rick Wagner, 1436 Grand Isle Boulevard): So, on this budget item, how much of this $150,000 is related to the golf course and how much of is related to other parts of Viera East?

Ms. Webb: Well, you advertise for the Farmers Market. There are ads that we put on Facebook and ads that we put on Google. So, if I run two ads in *The Viera Voice*, it costs $400 each or $800 a month. If we put an ad in a quarterly magazine, then we're talking about $700 or $800, almost $900 now. So, you are talking about $1,800 a month and actually probably a little over $3,000 a month, just to run basic ads in two different magazines for this area. It is even higher to place an ad into a golf magazine for the golf course. So, as we've grown, we want to keep spreading out, because it's not just people in Brevard County that will want to come visit. We're getting very popular even in Orange County and Daytona. They're getting to know us.

Ms. DeVries: We're bringing in tourists, people from around Florida.

Ms. Webb: So, if I place ads in different areas, the cost does go up. Part of my budget is also for Music On The Patio. So, as I hire people to come sing, people come and eat and the revenue for the restaurant goes up, because more people are coming, especially to see Johnny Danger come and sing at the Hook & Eagle. Our revenues for what we market for karaoke night and just Music On The Patio, bring probably about how much of our revenue?

Mr. Dale: More than a third.

Ms. DeVries: A third of our restaurant revenue comes from those events.

Ms. Webb: So, if I don't market that stuff, people don't know. This is a part-time job for me, as I work for Brevard Public Schools and I still talk about the Viera East Golf Course. I still hear people say, *"Oh, isn't that a private club?"* I'm like, *"No it's not."*

Mr. Showe: We had some of the folks here tonight say that it was a private club.

Ms. Webb: They think the restaurant is private. They don't think that they can use the restaurant.

Resident (Janet Caminiti, 5100 Pointed Bill Court): We can have a great big sign.

Ms. Webb: We can't have a sign in the roadway.

Resident (Janet Caminiti, 5100 Pointed Bill Court): That's a setback.

Mr. Dale: Just to add to this real quick, because I want to be real blunt and clear to answer Rick's question, the majority of that marketing budget is for District expenses. The reason for that, when I was first elected, some of you might have been here for a while and you might remember the CCD for the CDD thing and everything. Well, I'm the D in the CCD, which were the initials of the three people running. We took over the Board at that time and one of the top three things that we ran on, was more amenities, because not everybody golfs. I don't golf, but I like going over to the club and having a hamburger on Hamburger Night, which I just had before this meeting. We like going to karaoke. But my point is, I would say probably two thirds of that budget is not spent on golf. It's spent on the District. I will also point out, the budget of $150,000 is new. The budget for this past year was $116,000 and we're going to come in a little under that, I think, for marketing. But what started happening, is most golf courses in most Districts, spend 10 to 20% of their budget.

Mr. Moller: 5 to 10%.

Mr. Dale: 10% of their budget.

Ms. DeVries: Gross revenue.

Mr. Dale: Gross revenue.

Ms. DeVries: So, let's say our gross revenues are $4 million.

Mr. Dale: That would be a $400,000 marketing budget.

Ms. DeVries: Right. $200,000 to $400,000.

Mr. Dale: We are well below what everybody else is doing on something like that. The reason we do that, is it takes a little bit of money sometimes to make more money, is really what it boils down to.

Ms. Webb: We have coolers. Say that you want to get a six pack and go out on the course. We give you a cooler that has our branding on it. We may never see that cooler back. It only cost us maybe $3 per cooler, because it's considered advertising. You're going to walk around with that and people are going to say, *"Oh, where did you get that?"* Right? It's a conversation piece. We have T-shirts. Those are all considered advertising. People say, *"Why are you spending this much?"* Well, sometimes we get our revenue back and what sometimes people don't see in that $150,000, I'm also doing sponsorships at the dog park, which brings income back. I'm also running the Farmers Market, the second Saturday of every month. Actually, we're having a pop up one this Saturday, because it got rained out the last time. A lot of families said, *"Hey, we'd really like it back."* So, it's going to be there this Saturday. Come and see us. But that's bringing in revenue. Even though it says $150,000, I'm also doing things that bring money back into the District from those things that I'm advertising and developing. Just to let you know, that's kind of advertising. Yeah, it looks really big, but we're also bringing revenue in from that advertising. If it wasn't there, these things would not happen.

Ms. DeVries: Thank you, Michelle.

Mr. Showe: Are there any other public comments on the budget?

Resident (Antoinette Britain, 1406 Grand Isle Boulevard): Do you maintain the sidewalk all the way down Viera Boulevard?

Mr. Showe: No.

Ms. DeVries: We only maintain the sidewalk in Woodside Park and the golf course.

Mr. Showe: And the trails.

Resident (Antoinette Britain, 1406 Grand Isle Boulevard): Is that Suseda? Because they don't seem to maintain it.

Mr. Moller: If it’s a sidewalk that runs along Murrell Road, that's VECA.

Resident (Antoinette Britain, 1406 Grand Isle Boulevard): It's along the water. But at the bridge they seem to stop. There's no trash.

Resident (Rick Wagner, 1436 Grand Isle Boulevard): The interior of the park is maintained by VECA.

Mr. Showe: Yeah.

Resident (Antoinette Britain, 1406 Grand Isle Boulevard): But I got to thinking. They never maintain that. So, is it part of Suseda or not? I don't know whose it is.

Mr. Moller: The only thing that we have, is the lake.

Resident (Antoinette Britain, 1406 Grand Isle Boulevard): Okay. Thank you.

Mr. Showe: Alright, we'll bring it back to the Board for consideration. Again, I think there were some great questions there. I just want to make it clear for both the Board Members and residents, who haven’t been through this process, if the Board approves the budget tonight, you're not saying, *“Okay, let's go spend all of this money.”* This is just the financial plan. We're essentially saying that this is what we want the revenues to be and this is our plan to spend it. But the Board has full flexibility throughout the year to make adjustments and make changes. You'll see in our financials, whatever revenues are not spent in the General Fund, they just get recouped in reserves. So, with that, if there are no other public comments, we'll just return it to the Board for any questions or comments or a motion.

Mr. Dale MOVED to adopt Resolution 2026-05 Adopting the Fiscal Year 2027 Proposed Budget and Relating to the Annual Appropriations and Mr. Rysztogi seconded the motion.

Ms. DeVries: Are there any further comments?

Ms. Rosean: No.

On VOICE VOTE with all in favor Resolution 2026-05 Adopting the Fiscal Year 2027 Proposed Budget and Relating to the Annual Appropriations was adopted.

ii. Consideration of Resolution 2026-06 Imposing Fiscal Year 2027 Special Assessments and Certifying an Assessment Roll

Mr. Showe: The second part of our budget process is the consideration of Resolution 2026-06. Mechanically, this is the resolution that actually levies the assessments on the Tax Bill. Attached to this resolution, is the adopted budget that you just approved. Then this giant Excel spreadsheet that I have, if anybody wants to look at it, is what we transmit to the Tax Collector, so that those assessments get levied on your property Tax Bill. So, with that, again, we'll open it up for any questions or comments from the audience on the assessments.

Resident (Rick Wagner, 1436 Grand Isle Boulevard): We're real happy.

Mr. Showe: Then we'll return it back to the Board for consideration.

Ms. DeVries: Okay, does anyone want to make a motion for approval or provide any comments?

On MOTION by Ms. Rosean seconded by Ms. Yelvington with all in favor Resolution 2026-06 Imposing Fiscal Year 2027 Special Assessments and Certifying an Assessment Roll was adopted.

Mr. Showe: I will look for a motion to close the public hearing.

On MOTION by Ms. Yelvington seconded by Mr. Rysztogi with all in favor the public hearings for the rules and rates and the Fiscal Year 2027 budget were closed.

Mr. Showe: The public hearing is closed.

Mr. Rysztogi: Thanks for coming out.

Ms. Rosean: Thank you for coming.

Mr. Dale: We very much appreciate you talking to us. Some of that we were aware of.

Mr. Rysztogi: Come to our next meeting.

SIXTH ORDER OF BUSINESS New Business

A. Consideration of 2026/2027 Aquatic Management Services Renewal

i. Proposal for Grass Carp Stocking

Mr. Showe: The next item that we have for Board consideration, is the ECOR Agreement for Fiscal Year 2026/2027. It's important to note that this was already factored into the budget that we just approved. So, we already had considered all of these amounts. I think we're pretty happy with ECOR for the most part. I know it's been a tough year for lake maintenance, not only with your lakes, but with every lake that we manage in Florida, just with the high temperatures. Over the last few weeks, it's been a little different, but for most of the Summer, we haven't had the rain that we normally expect. It's been challenging in all of our Districts. So, we'll let Jim talk about his opinion of ECOR.

Mr. Moller: I think they're very responsive. I think they do a great job within the boundaries of their application windows. Actually, I came across a product that we're going to be doing a test on a couple of our ponds using Salicylic Acid, which basically helps the microalgae.

Ms. Yelvington: That's what I use on my face.

Mr. Moller: It's not salicylic.

Ms. Yelvington: Are we putting that in our ponds? I can wash my face in the pond.

Mr. Showe: That's a win, win.

Ms. Yelvington: Can you give us some extra?

Ms. DeVries: We don't need to know the exact name. Is it Siliconic?

Mr. Moller: Silicic Acid. Basically, what that does, is it kind of helps feed the little microalgae, which in turn releases oxygen. So, they kind of oxygenate the waters.

Ms. Rosean: That's good.

Mr. Moller: So, we're going to do some trials with that to see if that helps with the algae.

Ms. Rosean: That would be great.

Ms. Yelvington: Nice.

Mr. Dale: I'm going to leave you with one other word, *"Fish."*

Ms. Rosean: Yeah.

Mr. Showe: Also in the agenda, there is a proposal from ECOR for $2,000, to restock the Grass Carp in accordance with our permit.

Mr. Dale: We might want to expand that. Should we give you a little bit of latitude? It doesn't mean that you have to spend the money. But I don't want you to go another month when we would be able to take action on something.

Mr. Moller: Well, that's the thing with the Grass Carp permit. We only have so many fish left with our original permit.

Mr. Showe: The process with this, is that they actually go out and look at every lake in the District. They do a survey of the Grass Carp that are there and then they look at our permit. If it says that we can add 10 Grass Carp, they add 10 and this is all we're legally allowed to add with the Grass Carp under our permit.

Mr. Dale: So, we've got a number that we're aiming at.

Mr. Showe: Correct.

Mr. Dale: Well, should we farm some of it at their direction?

Mr. Moller: It depends on what the issue is.

Mr. Dale: We don't need to decide that. Let's look at all aspects, is all I'm saying.

Mr. Showe: Okay.

Ms. DeVries: Do the White Pelicans like Grass Carp?

Mr. Moller: Yes.

Ms. Yelvington: That was what I was going to ask. So, if they come to the lakes and they eat up all of those fish, we can't restock them for a certain period of time?

Mr. Showe: Correct.

Mr. Dale: Would anything else besides Grass Carp be beneficial?

Mr. Showe: No.

Mr. Dale: We've cleaned up a lot of Tilapia.

Mr. Showe: Yeah.

Mr. Moller: The Tilapia will regenerate. The Grass Carp are sterile.

Mr. Showe: Yeah. They're genetically engineered to basically just eat algae and plants.

Mr. Moller: Yeah. You can tell once the Grass Carp get to a certain size and they basically have eaten everything in that lake; you can see them start to hang out around the edges. Once you start seeing that, that means they have done their job.

Mr. Dale: You see those two big boys on the course at Hole 1 or 2?

Mr. Moller: Yeah. We have some on Hole 14.

Ms. Rosean: Is it like a supply and demand kind of thing?

Mr. Showe: Florida Fish and Wildlife (FWC) grants us a permit for a certain number of Grass Carp per lake.

Ms. Rosean: Got ya. Okay.

Mr. Dale: Wow.

Mr. Showe: They do a survey. They almost do a census of every lake to determine if they can add some here or add some there and still fit within your permit.

Mr. Moller: In every single one of our weir boxes that will exit the property, we have to have the proper fish grading, so, fish cannot leave our property.

Mr. Showe: Correct. You'll notice on some of the outflows, there are PVC pipes that are placed on each outflow, so that the fish can't get out.

Mr. Dale: Are these things really pretty prolific? Is that what it is?

Mr. Moller: They're sterile. They can't cross breed.

Mr. Showe: No, they don't breed, but they will eat. They are designed to stay in each individual lake. So, when they put them in a lake, they're not supposed to leave that lake.

Mr. Dale: When we get them, they're not babies.

Mr. Moller: Oh yeah, they're fingerlings.

Mr. Dale: Oh jeez.

Mr. Moller: They're probably about yay big.

Mr. Dale: Oh, okay. They are a good size.

Ms. Yelvington: How big do they get?

Mr. Moller: About as big as this table.

Ms. Yelvington: Really?

Mr. Moller: They're monsters. The thing with the fishing, they will not bite a hook. You don't have to worry about anyone catching them, unless they snare them. But yeah, they won't bite a hook or anything like that. So, once they're in, they're in, unless a predator gets them.

Resident (Antoinette Britain, 1406 Grand Isle Boulevard): Like the White Pelican.

Mr. Moller: Like the White Pelican.

Ms. Yelvington: A White Pelican can’t eat one that is the size of the table.

Mr. Moller: No, no, they're not.

Ms. Yelvington: Can we stock them when they're older, so they can't get eaten by the Pelicans? We have to take them as little guys?

Mr. Moller: Yeah.

Ms. Rosean: Wow.

Mr. Showe: Yeah. It's all governed by the FWC permit

Ms. Yelvington: So, FWC doesn't have any other options for us besides just that fish?

Mr. Showe: Well, we do the monthly treatments of the lakes too. This is designed just to supplement that.

Ms. Yelvington: Okay.

Mr. Moller: They also provide Tilapia as well.

Mr. Showe: They can. If you have midge control, they use a different fish, the Gambusia.

Mr. Moller: They also use Catfish.

Mr. Showe: Yeah. But for what we experience in our lakes, the Grass Carp are the best.

Mr. Moller: Yes.

Ms. Yelvington: It just seems like we're so limited and we're having all of these complaints and issues.

Ms. Rosean: Yeah.

Ms. Yelvington: We have to come up with another solution somehow.

Mr. Moller: Yes. Full disclosure, I have looked at some of the lakes that we've had calls on. It's not a swamp as what's its being relayed as. Yes, there are mats of algae and as the wind blows, it accumulates to one side.

Ms. Yelvington: I understand that.

Ms. DeVries: I concur with that. I've seen what you're talking about.

Ms. Yelvington: We don't have one person claiming it. That was a room full of people all saying the same thing.

Ms. DeVries: Yeah.

Ms. Yelvington: So, that there must be some truth to that, because they wouldn't all just come defend one person.

Mr. Moller: There are certain times where they get pretty bad, like on the golf course on Hole 5. That lake is kind of almost like a little stagnant landlocked lake. That lake gets really bad.

Ms. Rosean: I would imagine that the cold from the Winter that we had, probably killed a lot of stuff.

Mr. Moller: We really didn't experience any fish kills. As far as some of the dead trees, there were some Ficus trees that were growing in this preserve. Actually, there was a Ficus tree in your neck of the woods in The Villages, that we're going to have to take down. So, if you go just east of your house heading to Ralph Williams Elementary, on the left-hand side, almost right behind someone's house, there is a Ficus tree by a brick wall.

Ms. Rosean: I know that tree.

Mr. Moller: The top is dead. We need to get that taken care of. It’s on CDD property, by a lake, but with all of the trees that were just removed along Clubhouse Drive, we want to make sure that the homeowners are amenable to removing it. It's not an Oak. It's a Ficus and it's dead.

Ms. Rosean: Yeah. This is not doing anything for you.

Ms. Yelvington: What I'm wondering about, if we have certain lakes and ponds that are problematic for the rest that are downstream of it, can we troubleshoot that one pond in a way that it benefits everybody else down the line? Like do we know which ones are the most problematic?

Mr. Moller: Yes. With us and ECOR, we do have a running list of different lake numbers that we tend to get the most calls on and the most re-treatments.

Ms. Yelvington: Okay.

Mr. Moller: Again, you have the nutrient load. You have the sediment and muck problems as the lake ages. Yes, you could dredge these lakes, but now we're talking big money.

Ms. Yelvington: Right. Obviously dredging the lakes is not where I want to go, but if we did something to the most problematic lakes, whatever that something is, like fish or an aerator.

Mr. Moller: Aerators would be probably the next solution. I'm hoping this trial shows something.

Ms. Rosean: Yeah, a trial would be nice.

Ms. Yelvington: Yeah. Some solution would hopefully benefit everybody down the line. But I don't know where those are. Is there a diagram or a map of where they all connect?

Mr. Moller: You know that map right behind my desk?

Ms. Yelvington: Yes.

Mr. Moller: That's a map of all of our lakes.

Mr. Dale: It's also on the CDD website.

Ms. Yelvington: It shows how they're all connected to each other?

Mr. Moller: Somewhat.

Ms. DeVries: It's much easier to read the big map in Jim's office.

Ms. Yelvington: Yeah.

Mr. Moller: But, yes, we have been talking with ECOR about different options of what we can do, because I know that we're starting to see more and more eelgrass in some of our lakes on the south side of the District. I think that's where a lot of people see what they think is a floating mass. It's actually a submerged weed that's growing up and then once it reaches the surface, it's still there. Now, here's the Catch 22. If we chemically treat the eel grass, now the desiccation that die off, just creates a nutrient load. We have an algae attack. So, it's kind of like we can treat it, but then we have to treat it with an algaecide and it's just a constant cycle.

Mr. Dale: What these folks need, I would say, out of anything that doesn't cost us a dime, is a couple visits and a little TLC from our staff, you and Tom, to explain stuff like that.

Mr. Moller: Yeah.

Mr. Dale: In conjunction with that, there may be trees and things like that, that aren't supposed to be there that we need to remove.

Mr. Moller: Yeah. We just had one, regarding some pepper trees. It's kind of like a little wetland area behind their home in Grand Isle that had some vines growing on it. So, Tom went out there. I'm like, *"It's invasive. Let's go take care of it."* If it was an Oak tree that was blocking their view of the lake, sorry.

Mr. Dale: Right.

Mr. Showe: Yeah.

Mr. Dale: I get it.

Ms. DeVries: Just as a thought, you could ask Kim from the HOA, when their HOA meeting is. You could go to their HOA meeting and talk about the lake.

Mr. Dale: When did you hear from them?

Mr. Moller: Last week.

Ms. DeVries: It’s just a thought.

Mr. Dale: So, in other words, all of this we had knowledge of.

Mr. Showe: Yeah.

Ms. DeVries: Right.

Mr. Moller: Yeah. I think you were CC on that, weren't you?

Mr. Showe: I don't think so.

Ms. DeVries: I'm not telling you to do it. I'm just throwing it out.

Mr. Showe: We're in a budget season though, to be fair.

Ms. DeVries: Because you could kill a lot of birds with one stone, but then again, a lot of people don't come to the HOA meetings anyway.

Mr. Showe: Alright. We need a motion to approve the ECOR agreement along with the Grass Carp.

Mr. Dale MOVED to approve the 2026/2027 aquatic management services renewal with ECOR for the period October 1, 2026 through September 30, 2027 and grass carp stocking proposal in the amount of $2,000 and Ms. Yelvington seconded the motion.

Ms. DeVries: Is there any further discussion? We’ve discussed fish enough.

On VOICE VOTE with all in favor the 2026/2027 aquatic management services renewal with ECOR for the period October 1, 2026 through September 30, 2027 and grass carp stocking proposal in the amount of $2,000 were approved.

B. Consideration of 2026/2026 Habitat Management Services Renewal

Mr. Showe: We did have the Habitat Agreement with Kevin Erwin on the agenda, but he was not able to provide us with an agreement yet. So, we'll hold that for the next meeting.

C. Consideration of Representation Agreement with Volk Law Offices, P.A.

Mr. Showe: Rob and I met with Volk Law Office and so we have a ratification of the agreement to represent the District.

Ms. DeVries: Okay. Do we want to talk about that?

Mr. Dale: We talked about it at the workshop, but we're not going to spend money unless we need to. But the main thing is, we think coming up with a good community standard for social media, is not unreasonable. Then also if we run into other problems, then we have someone on retainer. My impression is that there are things that we can do that Shutts & Bowen wasn't necessarily recommending.

Mr. Showe: Correct.

Mr. Dale: But he's still reviewing that. Right now, all we have spent is $200.

Mr. Showe: $250 on that first meeting. He's reviewing everything that we have. So, he will come up with something. The agreement required no retainer, so we didn't put up any money up front. He's not requiring a retainer, so he will just invoice us for whatever work he does on an as needed basis.

Mr. Dale: I think he knows we're good for it.

Mr. Showe: Yeah. So, we would just look for a motion to ratify. It's already been approved, because we had to sign it to make sure nobody else would be able to retain them on similar issues.

Mr. Dale: Right. I think it wound up being $400 or something like that.

Mr. Showe: Yeah.

Ms. Rosean MOVED to approve the Representation Agreement with Volk Law Offices, P.A. and Mr. Dale seconded the motion.

Ms. DeVries: Is there any further discussion?

Ms. Yelvington: No.

On VOICE VOTE with all in favor the Representation Agreement with Volk Law Offices, P.A. was approved.

SEVENTH ORDER OF BUSINESS Old Business

A. Action Items List

Mr. Showe: We'll quicky go through the Action Items List. Michelle and Jim are working on the park improvements, as well as the sign and simulator. The Waterway Warriors are still trying to work on some things with VECA and how they're going to get access through Suseda Park.

EIGHTH ORDER OF BUSINESS Staff Reports

A. General Manager's Report

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

Mr. Moller: Alright. I will start with CDD maintenance. We had some more vandalism at Woodside Park, the weekend before last. We did file a police report. It captured the individuals on video. I did not get the police to come back out and pick up the video evidence. I left three voicemails with them to try to get them to do that. I did reach out to our insurance company, just to see if it was worth doing a claim for damage. I estimate the damage to be about $2,500, between the sinks, toilets and benches and the paint and whatnot. But that's basically what our deductible is. I didn't see the point in making a claim to do that.

Ms. Yelvington: Do we know who they are?

Mr. Moller: We put a post on social media.

Mr. Dale: It's on the CDD page.

Ms. Yelvington: Did anyone respond?

Mr. Moller: I have not received any inquiries on that at all. The Fawn Ridge fountain, the guys pulled the motor out and bench tested it. They came to the conclusion that it's basically shorted out. We reached out to the manufacturer. There is actually a five-year warranty.

Mr. Dale: Good.

Ms. Yelvington: Nice.

Mr. Moller: So, now we're just going to see if they're going to honor that. So, that's where we're at right now.

Mr. Dale: But that's well within our expertise to be able to replace that motor?

Mr. Moller: Yeah. Tom and Pete pulled it out. I think that's where the confusion was with the flat bottom boat. They weren't removing anything. That's the thing. I have received no reports from ECOR that we have done any vegetation removal or anything like that.

Mr. Showe: Or additional plantings.

Mr. Moller: Oh, definitely not.

Mr. Dale: The only time we did that was that was on the Bay Hill Flow-way and that was four or five years ago.

Mr. Moller: Yeah. We did the littoral shelf at Suseda with the cord grass eons ago.

Mr. Dale: Right.

Mr. Moller: I think we did the littoral shelf at Clubhouse Park or something like that. That was before me, but those were the only ones. I think two residents reached out after that one newsletter that we had sent out and that's pretty much been it. So, if by some chance it's not under warranty, the motor and pump would be $5,000 for that fountain. So, worst case scenario, if they do a partial one, maybe we'll just buy a new one and have one as a backup, so we don't have any downtime on the fountain. Other than that, Toms' guys are just going through doing normal maintenance, continuing to check culverts. I know some of the ones that were brought up, are dry areas that are more or less overflow. They're not really meant to hold water year-round, but they still periodically go through and make sure those culverts are clear.

Mr. Dale: But we were talking about the Osprey one. They have three of them. It sounds like it's pretty nasty. They are going to be clearing those out. Is that what I'm hearing?

Mr. Moller: I'll double check with Tom, but that was one of the ones we had talked about before. But I think I know that one area and I think that's usually dry.

Mr. Dale: Well, the area that he was talking about, is just swamp, right next to the path. But there are three culverts that go through, but if they're all plugged up with gunk, oh, man, that would be nasty for that area.

Mr. Moller: Yeah. It's not like the guys had been out there recently anyway. I'll just have Tom put eyes on it.

Mr. Dale: Yeah, because that would affect Clubhouse Drive and everything. That's a bad location. Denise will be yelling at us.

Mr. Moller: Other than that, I've already talked about the study with lakes. The golf course maintenance guys kicked butt again with this aerification. Wes and two guys aerified the greens, did some more work on tees, fairways, some other little areas. On Hole 4, there's an area next to the sky-blue tees that everyone likes to pull up and park on the side of the tee box, which has been beating that area down. There was already a little shell bed there. So, he just cut out two little areas and expanded the shell bed out. So, now they can just pull their golf course cart out on the shell bed and not have to destroy the turf. With that, like I said, the guys kicked butt all summer with all of our aerifications. So, we've going to cancel our September aerification. This was our last coring of the greens this year. So, we are just going to go through and do some odds and ends. But we were able to aerify the fairways twice, the tees four times and the greens twice. As far as the cores, anything else that we need to do, they can work around play. So, we're going to forego that last September one and then we're going to restructure our aerification schedule for next Summer as well. So, it's not going to limit our downtime in the Summer.

Mr. Dale: By the way, I love that comment from that gentleman. Hearing that we're the best golf course that he's ever seen.

Mr. Moller: I hear that at least once or twice a day, just walking through. I played again this past Tuesday with the Men's Group and we got a damn fine course, pardon the language.

Mr. Dale: I agree.

Mr. Moller: Financials, July numbers, it was a typical Summer month. The same thing with June. We finished up putting a lot of money back into the golf course. Golf had a $35,000 loss. The restaurant actually turned a $3,000 profit. So, in total, we lost $32,000 in July. That still puts us at $287,000 for the fiscal year. So, it's going to be real close to our $250,000 annual goal.

Mr. Dale: I thought that we were a little higher than $287,000.

Mr. Moller: Unless it was adjusted the last time that I looked.

Mr. Dale: But there is that adjustment from some of the issues you were working on. Right?

Mr. Moller: That won't be realized until next month, as far as in the financials.

Mr. Dale: Okay, I get what you're saying. Alright.

Mr. Moller: Yeah. So, like I said, we just put it back into the golf course. I think with the improvements that we made this year, we'll have a strong profitable year next year, as long as the El Nino weather patterns are in our favor and not flooding us out this season.

Ms. Yelvington: Is that the first time that the golf course has had a loss, while the restaurant had a profit? Because that should be celebrated.

Ms. Rosean: Right.

Ms. DeVries: That was actually our goal.

Mr. Moller: I want to say yes.

Ms. DeVries: I love that comment.

Ms. Yelvington: Look at the restaurant. That's a big deal.

Ms. DeVries: Thanks to Tom.

Mr. Moller: Yeah, he's killing it with the aerification and the wetness. It was a ghost town in that restaurant and it was basically Ajaye and Joe running it by themselves. So, you can't get much more streamlined.

Mr. Dale: That is something that's been bothering me for years. He's taken the bull by the horns on that one. Yeah, you have to keep the doors open and you have to do it with a skeleton crew sometimes. But I'm proud of him for seeing that. The whole trick to the August and September months, is managing your expenses and try not to lose as much as we lost.

Mr. Moller: The weather pattern this week is kind of irritating, because I was looking at last August and I'm like, *"Yes, we're going to really make up some ground.*" Because this week, last August, we were closed three days for rain. Yesterday we were closed for rain and today we were only able to open the back nine.

Ms. DeVries: Okay, we were open. I was going to ask that. I know we were closed yesterday.

Mr. Moller: Yeah, so we just had the back nine open today.

Ms. Yelvington: Will these rains help with the water situation that was being talked about tonight?

Mr. Moller: Yes. It's like a parking lot. So, as the water rises in this pond on the east side, everything just kind of flows on out.

Mr. Showe: We were talking about this in our office today, because all of our Districts are experiencing the same thing and people are saying, *"Well, the lake is not moving."* Well, each lake has a control structure that's designed at a certain height, so if the water doesn't get above that structure, they're correct. It's not moving, because it's just staying there. So, once it gets over the control structure, that's when it moves to the next part in the system. So, until we get enough rain, so that everything moves through, then they're right. It is just sitting there. That's just a fact of how it's been this Summer. In almost all of our properties, we're having the same issue.

Mr. Moller: Yeah, we have no control over lake levels. We can't make the lakes rise and we can't make them drop.

Ms. Rosean: Right.

Mr. Dale: Is that worth a social media post or are we going to get too beat up on it? I don't know.

Mr. Showe: Typically, I think that's something that's good to put out, if there's a hurricane coming, because that's when we get the calls from residents saying, *“Hey, can you lower my lake?”*

Mr. Dale: Yes.

Mr. Showe: No, we can’t do that.

Ms. DeVries: We can't lower it and we can't raise it.

Mr. Showe: Generally, that is something good to put out in advance of any major storm event. But when the lakes don't look very good, it's not really comforting to people.

Mr. Dale: There's only so much you can do. We can’t spray again. You can only spray it every couple of weeks.

Mr. Showe: I will say, to Jim's point, most of the pictures that we get, when I see the complaints in the email and then I look at the pictures, it's not nearly as bad as the complaint would indicate.

Mr. Dale: Right.

Mr. Showe: Based on what I've seen in my experience.

Ms. Yelvington: Maybe the picture doesn't capture it. I don't know. Eyes on in person is always better.

Mr. Showe: I agree.

Mr. Moller: It is.

Mr. Dale: But we really haven't heard much out of Grand Isle for a long time.

Ms. DeVries: Then they all come at once.

Mr. Showe: Well, 4,000 people received a letter.

Mr. Dale: Yes.

Mr. Showe: It's kind of to be expected.

Ms. DeVries: So, Jim?

Mr. Moller: Alright, so August numbers so far, as of yesterday. round revenue golf is at $111,000. Last year at this time, we were at $100,000. So, golf is up $11,000 over last August and food and beverage is at $54,000. Last year, we were at $57,000. So, food and beverage is running about $3,000 behind last August. But again, I think we're controlling our labor and things like that much better in the restaurant. August is going to be another break even or maybe a loss of $10,000 to $20,000. So, we'll see how it goes. We're trying to really limit what we're doing. I know we had a request from golf operations on our fleet carts, that we need some tires. However, they are not maypops and can last until October 1st. So, we'll wait until October 1st to replace some of the tires. I think six or eight tires need to be replaced. Again, if they were going to cause downtime on a cart, then we would replace them. But since they can last 40 to 45 days, then we'll push that off. Because of the budget meeting, I didn't ask the guys for reports or anything like that. Just real quick, for golf operations, on September 18th we have the Junior Achievement charity outing, which we've had for a couple of years now. It's a really good event., I think the last time that I heard, they were up to 136 players. So, they'll probably be maxed out by the time that happens. We have the DR Horton golf tournament on October 22nd. I got to the bottom of why DR Horton is having a golf tournament here. They love our golf course. It's the Palm Bay office. This is their kind of appreciation to all of their subcontractors and vendors and stuff like that. They eat at the restaurant and play golf.

Mr. Dale: Which is why we need a bigger patio, because we're starting to attract people.

Mr. Moller: They came out today and when I said, *"It won't happen for the October tournament, but next year we can have everybody on the patio,"* they're like, *"Oh my God. That's great."*

Mr. Dale: That's great.

Mr. Moller: They might rent a tent and kind of do what the Shepherd's Men have done before in the past.

Mr. Dale: October 22nd is close to November 1st.

Mr. Moller: It's going to be pushing it. I'm not going to make any promises.

Mr. Dale: Yeah, you can't promise it, but there's a chance.

Mr. Moller: We have the Shepherd's Men tournament in November and then we have the superintendent event in November as well. Other than that, the sim room is still under delays. I met with Doug and Mr. Mike Seal, the Architect, regarding options to get around some of the issues that we're dealing with, with the Fire Marshal. I think he has some answers. I think Monday he's going to meet with the Fire Marshal and just see if our response is adequate to pass. It has to do with the firewall and the trusses and things like that.

Mr. Dale: Not the overlapping issue.

Mr. Moller: That's been fixed. So, basically, we have a two-hour firewall. Our firewall is built around the trusses.

Mr. Dale: Right.

Mr. Moller: Which can work through. But we have a very small room less than 200 feet away from the exit door.

Mr. Dale: Right.

Mr. Moller: There are no safety issues there. He did find some things in the code that we can work around. I know we're trying to brainstorm, like why can't we just treat the trusses with a fireproof material? But anyway, I think he's come up with something.

Mr. Dale: The rest of the building doesn't have the firewall. I watched it when we did the renovation. It's silly.

Mr. Moller: Right. Please do not apply logic. That survey for the patio has been done. I know Doug submitted the permit to the county and I think he's just waiting to hear back on that. I talked about Ajaye about how he controls labor. That's pretty much it in a nutshell.

Mr. Dale: He does more than controlling labor.

Mr. Moller: He does.

Mr. Dale: We watched him work his rear off tonight running food and expediting.

Mr. Moller: He's come up with some great things. He's been working on the reverse budget to control costs and this way it controls their ordering. They got the par levels of what and when to order. He's watching labor on a daily/weekly basis. I talk about it every two weeks.

B. District Manager's Report

i. Approval of Fiscal Year 2027 Meeting Schedule

Ms. DeVries: I guess we're moving onto Jason.

Mr. Showe: Yes. We have a couple of things for you tonight. More housekeeping items. The first is your meeting schedule for Fiscal Year 2027. We put basically the same type of schedule out. We have added a couple dates on your workshops for the Hook & Eagle. So, we presented that to you again. That doesn't mean you have to meet all of those times, but you are required to advertise an annual meeting schedule. So, we would just look for a motion of the Board to approve or take any changes that you would like to see on that. That's on page 176.

Ms. DeVries: I noticed that the one for the Hook & Eagle is on January 5th.

Mr. Showe: Yeah.

Ms. DeVries: The Hook & Eagle ones are on a Wednesday instead of a Thursday.

Mr. Showe: Correct, because I have conflicts.

Ms. DeVries: But then there was still a Thursday meeting.

Mr. Showe: Yeah, we've done that every time. We scheduled the same workshop and then we just typically have canceled them.

Ms. Yelvington: Use the bookmark icon to get right there.

Ms. DeVries: Oh, there it is. Okay.

Mr. Showe: Yeah. It will take you right there.

Ms. DeVries: Alright. Thank you. So, yeah, then we cancel that one.

Mr. Showe: Yeah.

Ms. DeVries: Okay. It is on May 6th. What is the one that we cancel?

Mr. Showe: That would be the May 13th one. Typically, your workshop would be May 13th, but I have a conflict that Tuesday.

Ms. DeVries: Okay, got it.

Mr. Showe: It just depends on the schedule.

Ms. DeVries: Are there any comments on the meeting schedule? We don't need to vote on it or anything.

Mr. Showe: We would look for a motion.

Ms. Rosean MOVED to approve the Fiscal Year 2027 meeting schedule as presented and Ms. Yelvington seconded the motion.

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

On VOICE VOTE with all in favor the Fiscal Year 2027 meeting schedule as presented was approved.

ii. District Goals and Objectives

a. Adoption of Fiscal Year 2027 Goals and Objectives

b. Presentation of Fiscal Year 2028 Goals & Objectives and Authorizing the Chair to Execute

Mr. Showe: Behind that, a couple of years ago, we were required to have goals and objectives for the District by the Florida Legislature. So, we prepared your Fiscal Year 2027 goals, which match your Fiscal Year 2026 goals. We will achieve all of the 2026 goals. These are all minimum compliance requirements. So, if the Board's okay, we would like to have a motion to approve the 2027 goals and have the Chair execute the 2026 goals.

On MOTION by Ms. Yelvington seconded by Mr. Rysztogi with all in favor the Fiscal Year 2027 goals and objectives and authorizing the Chair to execute the Fiscal Year 2026 goals and objectives was approved.

Mr. Showe: I know Christina hasn't been through this process yet, but these are required by the State. They don't really go anywhere. They just get posted on our website.

Ms. Rosean: Okay.

Mr. Showe: No one is really reviewing them other than people on our website.

Ms. DeVries: They are all of the things that we just do anyway.

Mr. Showe: Correct. These are the same ones we're using for all of our Districts, just because we don't find a whole lot of value in making goals that you have a hard time achieving, if they're not required.

Ms. Yelvington: That makes sense.

C. Lifestyle/Marketing Report

Mr. Showe: Then we have the Lifestyle/Marketing Report.

Ms. Webb: Hi! Well, I came here expecting to do something different tonight. So, I’m very happy that was all that I had to do. The popup market is this Saturday. We thought that it was going to be a sunny Saturday, on the second Saturday of the month. I said, *“There's no rain planned at all until 3:00 p.m.,”* but at 11:30 a.m., Amanda sent me a video of a downpour. So, they are going to do a popup market this Saturday. So, go out there and support them. You might have seen Odie, my new blogger. I don't know if you've read her blogs, but she's kind of humorous. I will say that ever since she started blogging, we have 4,000 viewers who don't normally follow us, following us.

Ms. Yelvington: Really?

Ms. Webb: So, whatever she's doing, she is bringing people to our page.

Ms. Yelvington: That’s awesome.

Ms. Webb: In the last seven days, we had over 7,160 views, which is up 37%. That's on the golf course page. Over the last 28 days, it's been up 30,269, which is up 145%. So, it is bringing people to the page.

Ms. Rosean: Wow.

Mr. Dale: Real quick. For the first couple years, the golf course page, how many additional likes did we get?

Ms. Webb: It didn't move.

Mr. Dale: It didn't budge at all.

Ms. Webb: What's funny is like right now, 69% who follow the page, are non-followers. They are not our typical people in our community following our page. Only 31% are our followers. So, that means that there are people out there watching. We get new people in. There are times where I walk in the Hook & Eagle for karaoke and I'm like, *"I don't know anybody in there except for Denise."* I don't know any of these people. Before, it was everybody we knew, but now it's like all of these new people. They want to know why the marketing is up. Well, that's the way that I look at marketing. So, whatever we're putting up on the page and how the following is, then I can see it in the restaurant. Those are all signs. Do they say, *"Oh, it's because of your Facebook ad?"* Of course not. Of course, we don't ask that question either. But I will tell you, when Amanda did a video last week, she had 11,503 views on that video in itself. The highest one so far in the last two months, has been the rain runoff video.

Ms. Yelvington: Oh, funny.

Ms. Webb: We had 79,300 views.

Ms. Rosean: Oh my gosh.

Mr. Dale: The one coming off of Hole 18?

Ms. Webb: Yeah.

Ms. Rosean: And the award goes to?

Ms. Webb: You took that one.

Mr. Dale: That was my video.

Ms. Webb: This is what I watch on a daily basis. We put up posts and I look at them to see the viewership. So, our average increase has gone up a lot more. Like I said, there was a 145% increase over the last 28 days. That tells me that what we're doing with the videos and Odie's blogs, are getting more people to pay attention to the page. The Hook & Eagle always had views. There were 21,660 views in the last seven days. So, it's up 53%, as well, on an average. Over the last 28 days, there were 63,580 views. So, it's only up 4% over only a 28-day period. Average views per post is around 1,800 to 1,900. Burger Night gets exceptional. They get 2,400 views. Trivia Night received 2,800 views. So, it just kind of tells you that these posts aren't just in the hundreds. They are in the thousands. Even on that page, we have 68% non-followers and only 32% followers. So, that kind of tells you on our two main pages, what we are averaging. We're trying to do more new things, more fun things, especially during Summer. We did just finish the Summer trivia. We had four teams that regularly came and were very committed to coming. I was expecting it to be packed and it was packed on Tuesday night, which I'm so happy about, because it rained on Wednesday and we hardly had anybody. Those are positive times. When people say, *"You have all of these events,"* well, the events sometimes cover when it's worse. That's what I like. We love the great people. Everybody had fun. I always like coming in there and seeing our events that are very positive oriented. We have our Music On The Patio booked through December. I constantly get calls. This Friday, actually Saturday, we have somebody new, Mr. Josh Keels. It took me a year and a half to get him. So, I'm hoping he's really good, because he has a full schedule. I think that's it.

Ms. DeVries: Thank you.

Ms. Webb: I just wanted to give you a little bit of understanding of how things work a little bit.

Ms. Yelvington: That's a lot. That's great.

Ms. DeVries: It is, yeah. Thank you.

Mr. Dale: I predict Josh is going to be packed, too. Like the guy that was in the table behind us, Adam, who I didn't realize was on the Rockledge City Council. He follows Josh and they're going to be there. He's like, *"Yeah, we're coming for this one."*

Ms. Webb: He's very popular with probably the 30 to 40 age group that follow him around. So, it might be a different type of people coming up, but like I said, it's taking me a year and a half to get him.

Ms. DeVries: Wow.

Ms. Webb: So, I'm looking forward to seeing him, hopefully. Like I said we're trying to bring in a couple of new people, trying to get them, bringing them in, weeding out some of the others that are just not our common folks. The ones that really bug me to come, I try to schedule them on a down night, just for our staff. But we have a good lineup.

Ms. Yelvington: Who manages the website for the restaurant?

Ms. Webb: I do.

Ms. Yelvington: I had a couple of things that I noticed when I was on the website. I was just on there looking at planning an event. There are a couple of old times for karaoke. Like, it showed 6:00 p.m. to 11:00 p.m., instead of 6:00 p.m. to 10:00 p.m. So, you may want to adjust that. Then I think there were just some old ads showing up, somewhere. I'll have to find it again and show you what I was talking about.

Ms. Webb: Yeah, I'll look and see, because some of them are repeated ones. Like, if it's trivia, I put trivia for six months out.

Ms. Yelvington: Yeah.

Ms. Webb: So, it may look old, but maybe it's not. Maybe it's the same one.

Ms. Yelvington: Yeah.

Ms. Webb: So, I'll look at it.

Ms. Yelvington: Well, definitely look at the hours.

Ms. Webb: Okay.

Ms. Yelvington: To make sure that's still accurate.

Ms. Webb: Yeah. Sometimes I don't catch those little things, but thank you.

Ms. Yelvington: Okay.

Ms. DeVries: Is there anything else for Michelle? No? Okay.

NINTH ORDER OF BUSINESS Treasurer's Report

A. Approval of Check Register

Ms. DeVries: Moving on to the Treasurer's Report.

Mr. Showe: Sure, we have in your General Fund, Checks #5979 through #6033, Capital Reserve Check #225 and Golf Course Checks #33785 through #33878, for a total of $413,704.43. Jim and I can answer any questions that you might have on those invoices.

Ms. DeVries: I had one question. I noticed that we had four charges from Spectrum that added up to about $2,300. Was that for new phones?

Mr. Moller: Yes. We got rid of Fusion.

Ms. DeVries: Okay.

Mr. Moller: And we switched to Spectrum. It's much cheaper per month. I think we pay it off in six months.

Ms. DeVries: Okay, so those are hardware charges.

Mr. Moller: Hardware, yeah. Mostly phones, installation, things like that.

Ms. DeVries: Okay, new phones and new wireless hardware.

Mr. Moller: Yeah, new phones. We are going to get some switches.

Ms. DeVries: We are going to own it.

Mr. Moller: It's ours. We had the option of buying it outright or paying X amount of dollars a month. I'm like, *"Nah, we'll just pay for it."*

Ms. DeVries: Okay. Well, hopefully they got you the good stuff. You know how picky I am about my Internet equipment.

Mr. Moller: Yes. We had some bugs in the beginning, but we got it.

Mr. Dale: It was a bargain. It was left over from 2006.

Ms. DeVries: That's what I'm saying. They don't usually give you the best stuff and they're not the cheapest. Okay, got it. Thank you for answering. That's it for my questions. Does anybody else have questions about the Check Register?

Ms. Yelvington: Is this the Check Register that had the US bank issue or no? Maybe that was last month.

Mr. Showe: I think that was last month.

Ms. Yelvington: Yeah. Okay. Nothing's happened on that, Jason?

Mr. Showe: No, not yet. Let me follow up on that. The guy was requesting a credit. It is a charge based on the bonds closing, which was allowable under the bond indenture, but I will find out.

Ms. Yelvington: We're hoping to recover $1,000 from US Bank.

Mr. Showe: Yeah.

Ms. DeVries: Alright, if there are no further comments, we need a motion to approve the Check Register.

Ms. Yelvington MOVED to approve the July 17, 2026 through August 20, 2026 Check Register in the amount of $413,704.43 and Ms. Rosean seconded the motion.

Ms. DeVries: Okay. Is there any further discussion?

Ms. Yelvington: No.

On VOICE VOTE with all in favor the July 17, 2026 through August 20, 2026 Check Register in the amount of $413,704.43 was approved.

B. Balance Sheet and Income Statements

Mr. Showe: Just on the Balance Sheet and Income Statement, no action is required by the Board. Everything has gone up pretty well. In your General Fund, we are about $46,000 better than budget to actuals. So, that's good and we are at 101% collected on our assessments. So, we're in great shape there.

Mr. Dale: I'm just glad that we are at 101%, finally.

Mr. Showe: Yep. That's all we have.

TENTH ORDER OF BUSINESS Supervisor's Requests

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

Ms. DeVries: Denise, do you have anything? Any Supervisor's Request?

Ms. Yelvington: Oh, no, thank you.

Ms. DeVries: Okay.

Ms. Rosean: I have a Supervisor's Request. I have been speaking with Ms. Terry Mott about the Stormwater Rangers Program and I've also talked to Commissioner Feltner. He is more than happy to come and help out that day. Now, I want to sit down with Ms. Mott or give her a call and just really see. She is saying that there should be 75 guests coming to this event and she has an invoice for us, from Cora's Island Cafe for $537.70, for juices and coffee and assorted mini pastries, three per person. She would like for us to purchaser it, but if not, she would be happy to give Cora's Island Cafe a check to be held in escrow and then she'll get donations for the event. I'm just curious if she really expects 75 people to come to the event and for us to pay $537. You all can come up and we'll pass out pastries, but I'm just wondering, exactly how many she plans on RSVPing? How many folks are going to come? She has the guest speakers for the VECDD Ranger Program. She also has an online education course that she would like for us to consider having some of our maintenance people go through.

Mr. Dale: What day is this again?

Ms. Rosean: October 24th. It's on a Saturday at 8:30 a.m. at Ralph Williams Elementary.

Mr. Dale: Michelle, isn't there something on that day?

Mr. Moller: It was in *The Viera Voice*.

Ms. Dale: Yes, *The Viera Voice*. That's the date of the Harvest Festival and the Scarecrow Stroll.

Ms. Rosean: Is that October 24th?

Mr. Dale: October 24th.

Ms. Rosean: Oh.

Mr. Dale: Not that it affects this.

Ms. Rosean: Absolutely. It’s something to consider. Two different crowds.

Mr. Dale: I'm just saying, we're going to have a few plates in the air that day.

Ms. Rosean: Right.

Ms. DeVries: I would say that this Board has generally said, *“No, we're not paying for that.”*

Ms. Rosean: Okay.

Ms. DeVries: You can use our facilities. You can work with Christina.

Mr. Rosean: I’m happy to do so.

Ms. DeVries: But we generally are not paying for this and even if we were, we have a restaurant. I don't see any reason we would pay another restaurant.

Ms. Rosean: Okay. I will definitely relay that.

Ms. DeVries: That's my answer. I don't know what the rest of the Board thinks, but that's my answer. Rob is giving me a high five.

Ms. Yelvington: If the restaurant were the vendor for her event, could she…?

Ms. DeVries: Raise donations for our restaurant to pay our restaurant and we would give her the food. I'm not unwilling to do it at cost for her.

Ms. Rosean: She seems very excited about Cora's Island Café.

Mr. Dale: Pastries and coffee?

Ms. DeVries: Orange juice, pastries and coffee.

Ms. Rosean: For the Stormwater Rangers Program.

Mr. Moller: So, this is kind of like what her and Pete had worked on for years.

Mr. Showe: Yeah.

Ms. Yelvington: I don’t have it in my budget this year.

Mr. Moller: It's a great movement.

Ms. DeVries: Oh, no, we're not going to spend money. She would have to raise donations to pay for this. But generally speaking, we don't want to expend any of our budget for this.

Ms. Rosean: We will bring out some food from the restaurant.

Mr. Dale: No, because they have the location and everything, but it would be extra work for Ajaye, because we don't carry pastries and stuff like that.

Ms. DeVries: Okay, I get what you're saying.

Mr. Rysztogi: I would probably not put Ajaye through that. It is just going to create a lot of work for him.

Ms. DeVries: Okay.

Ms. Rosean: That’s a lot of work if it's an expected 75.

Ms. DeVries: Yeah, we don't know how many people will attend.

Ms. Yelvington: She could just as easily get pastries from Costco.

Ms. Rosean: Yeah.

Ms. Yelvington: She doesn’t need a vendor for those items.

Mr. Dale: Yeah.

Ms. DeVries: Exactly.

Mr. Dale: That's all that Ajaye would do.

Ms. DeVries: Dunkin Donuts sells gallons of coffee.

Ms. Yelvington: Yeah, you can easily pick up muffins.

Ms. Rosean: Well, we have coffee, we have orange juice, we have mango juice and assorted pastries. It's going to be an event.

Ms. DeVries: Well, mango juice, orange juice, and assorted pastries can all come from Costco.

Ms. Rosean: I will relay the information.

Ms. DeVries: As far as coffee, I think Dunkin Donuts sells these gallon thingies of it.

Ms. Rosean: They do.

Ms. DeVries: But no. It’s not coming out of our budget.

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

Ms. DeVries: Anything else?

Ms. Rosean: That's all I have. Ron, do you have a Supervisor's Request?

Mr. Rysztogi: No, I'm fine.

Ms. DeVries: Rob?

Mr. Dale: I have one thing that I want to go over. I just want to say after four or five months of doing all of this budget work, I appreciate this Board. You guys spent a lot of time discussing stuff. We had some questions tonight. I actually enjoyed tonight. It's the first time that we've had questions about stuff for a long time and it was nice being able to tell people things face-to-face.

Ms. Rosean: Yeah.

Mr. Dale: So, I thoroughly enjoyed that. But for all of the work that you guys have done, I'm very appreciative. For our staff, Jim, that's very sincere about how good the golf course is in shape right now. Jason, I don't know how you do what you do, my friend.

Mr. Showe: I don't either.

Ms. Rosean: 100%.

Mr. Dale: I was talking to Jim about this the other day. I was like, *"How does Jason do it? He's got dozens of these things."* I'm appreciative.

Mr. Showe: I appreciate that.

Mr. Dale: Thank you all. That's all I wanted to say.

Ms. Webb: Can I say one thing before I go?

Ms. DeVries: You're not a Supervisor.

Ms. Webb: I know, but I don't think you heard the lady when she left and I wanted to let you know. She told me that she appreciates this Board and she was very happy with the way that you guys communicated tonight. When I first walked in and said, *"Well, when I walked in with 14 people here, I was a little worried,"* she said, *"No, no, no. We love this Board."*

Ms. Rosean: They were great.

Mr. Dale: I think that's where the majority of this District is.

Ms. Rosean: Yes.

Ms. DeVries: Yeah.

Ms. Yelvington: I agree.

Ms. Webb: I complimented you guys. I know you didn't hear it, because they were walking out and you guys were doing business, but I wanted to make sure that's on record. There were 14 of them.

Ms. Rosean: There were 14 people.

Ms. Webb: They were very positive.

Mr. Showe: For the Boards information, we obviously sent out the 4,200 letters. We received about 10 phone calls in our office, because I checked with everyone and then you had the 14 people showing up today. So, again, that's 99.8% of people who were either happy or not upset.

Mr. Dale: Well, most of the concerns tonight really weren't about the budget.

Ms. DeVries: No, they weren't about the budget.

Mr. Showe: Again, I think that's an indication of a good job.

Ms. Rosean: That's awesome.

Mr. Rysztogi: The 10 calls, would you say the majority of them were resolved?

Mr. Showe: I would say eight of them were more just confusion. One wanted clarification. Those are typical with those letters. They say, *"Hey, is this an extra bill. How do I pay it?"* You have to just walk them through it.

Mr. Dale: Right.

Mr. Showe: But they were mostly clarifications.

Mr. Dale: So, really only a couple people?

Mr. Showe: Only about two that were the kind of people that were upset.

Mr. Dale: Yeah and I know who one of them is, on the commercial side.

Mr. Showe: Yeah.

Ms. DeVries: Okay. Well, I have only one Supervisor's Request. I noticed that the numbers weren't on the resolution for me to sign. So, are we going to make sure that they are on there? Maybe they are now. But I just want to make sure the numbers are on the resolution that you want me to sign.

Mr. Showe: Yeah, they're on there.

Ms. DeVries: Okay. That's my only Supervisor's Request. So, I'll take a motion to adjourn.

ELEVENTH ORDER OF BUSINESS **Adjournment**

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

______________________________ ______________________________
Secretary/Assistant Secretary Chairman/Vice Chairman

SECTION VI

Viera East CDD Action Items
9/24/2026

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

Updated 9/17/26

SECTION VIII

SECTION A

Viera East

Community Development District

Check Register Summary

August 21, 2026 through September 17, 2026

Fund	Date	Check #'s		Amount
General Fund				
	08/27/26	6034-6043	$	14,609.55
	09/03/26	6044-6053	$	31,913.11
	09/10/26	6054-6061	$	2,795.56
	09/17/26	6062-6066	$	18,436.06
		Sub-Total	$	67,754.28
Capital Reserve				
	-	-	$	-
		Sub-Total	$	-
Golf Course				
	08/27/26	33879-33890	$	9,244.33
	09/03/26	33891-33909	$	26,184.79
	09/10/26	33910-33923	$	19,171.15
	09/17/26	33924-33941	$	32,971.94
		Sub-Total	$	87,572.21
Total			**$**	**155,326.49**

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
8/27/26	00034	8/11/26	112086 A	202608	340-53800-47300		*	223.55		
			1705 CRANE CREEK BLVD							
						CITY OF COCOA			223.55	006034
8/27/26	00195	8/20/26	4709718	202608	320-53800-34100		*	526.13		
			PEST CONTROL							
		8/20/26	4709723	202608	320-53800-34100		*	429.00		
			PEST CONTROL							
						ECOLAB PEST ELIMINATION DIV			955.13	006035
8/27/26	00307	8/21/26	26575	202608	340-53800-47300		*	195.00		
			REPROGRAM AND REPLACE BOL							
						LACY'S LOCKSMITHING			195.00	006036
8/27/26	00190	8/18/26	453257	202608	340-53800-46000		*	145.88		
			CORE DEPOSIT							
						NAPA AUTO PARTS			145.88	006037
8/27/26	00196	4/09/26	21WR1373	202604	340-53800-46000		*	1,251.64		
			REPAIR HYDRAULIC SYSTEM							
		5/29/26	21WR1459	202605	340-53800-46000		*	605.03		
			STEAM CLEAN MACHINE							
						RING POWER CORPORATION			1,856.67	006038
8/27/26	00375	8/24/26	228498	202608	340-53800-46000		*	76.99		
			REGULATOR-VOLTAGE							
						ROCKLEDGE MOWER & SERVICES			76.99	006039
8/27/26	00194	8/25/26	26792608	202608	340-53800-46000		*	58.99		
			EXCHANGED USED BATTERY							
						ROYAL BATTERY DISTRIBUTORS			58.99	006040
8/27/26	00391	8/21/26	26-0642	202608	320-53800-49000		*	8,400.00		
			SURVEY PLUS TREES							
						SMITH SURVEYING			8,400.00	006041
8/27/26	00259	8/01/26	70 VECDD	202607	320-53800-48000		*	2,600.00		
			SOCIAL MEDIA MARKETING							
						UNIQUE WEBB CONSULTING			2,600.00	006042
8/27/26	00188	8/19/26	32311811	202608	340-53800-54100		*	97.34		
			UNIFORMS							
						UNIFIRST CORPORATION			97.34	006043
9/03/26	00285	8/21/26	2210	202608	340-53800-47300		*	1,800.00		
			GRASS CUTTING							
						A NEW LIFE LAWN CARE & MORE			1,800.00	006044

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
9/03/26	00267	8/10/26	26-08-04	202608	340-53800-47900		*	1,557.14		
			30 YARD ROLLOFF							
						BERRY DISPOSAL			1,557.14	006045
9/03/26	00392	9/05/26	09052026	202609	320-53800-48000		*	300.00		
			ENTERTAINMENT 9/5/26							
						BILL HART			300.00	006046
9/03/26	00040	8/31/26	524887	202608	330-53800-47200		*	22,870.40		
			MONTHLY SERVICES							
						ECOR INDUSTRIES, INC.			22,870.40	006047
9/03/26	00190	8/25/26	454072	202608	340-53800-46000		*	17.10		
			FUSE							
		8/26/26	454146	202608	340-53800-46000		*	15.35		
			NCB JB WELD							
						NAPA AUTO PARTS			32.45	006048
9/03/26	00369	9/03/26	VIERAEAS	202609	320-53800-22500		*	253.73		
			SPONSORS							
		9/03/26	VIERAEAS	202609	300-20700-10000		*	102.94		
			SPONSORS							
						NEST EGGS			356.67	006049
9/03/26	00353	9/01/26	712817	202609	340-53800-46000		*	285.35		
			GROOMER CONTROL CABLE							
						PRECISION SMALL ENGINE CO., INC.			285.35	006050
9/03/26	00188	8/26/26	32311823	202608	340-53800-54100		*	97.34		
			UNIFORMS							
						UNIFIRST CORPORATION			97.34	006051
9/03/26	00131	8/25/26	8312559	202608	300-15500-10000		*	4,444.69		
			TRUSTEE FEES							
						U.S. BANK			4,444.69	006052
9/03/26	00379	7/31/26	00078232	202607	310-51300-48000		*	169.07		
			ADVERTISING							
						USA TODAY MEDIA CORP.			169.07	006053
9/10/26	00306	8/31/26	31743	202609	320-53800-48000		*	330.00		
			1/6 PAGE AD SEPT 2026							
		8/31/26	31744	202609	320-53800-48000		*	433.50		
			1/4 PAGE AD SEPT 2026							
						BLUEWATER CREATIVE GROUP, INC.			763.50	006054

*** CHECK DATES 08/21/2026 - 09/17/2026 *** VIERA EAST-GENERAL FUND
BANK A VIERA EAST-GF

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 CHECK  VEND#  .....INVOICE..... ...EXPENSED TO...          VENDOR NAME            STATUS          AMOUNT    ....CHECK.....
  DATE          DATE   INVOICE   YRMO  DPT ACCT# SUB  SUBCLASS                                                 AMOUNT     #

 9/10/26 00279   9/10/26 7/1-9/30 202609 320-53800-41000                                *            225.00
                          PHONE REIMB 7/1-9/30/26
                                                   JIM MOLLER                                                 225.00 006055
- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -
 9/10/26 00370   9/10/26 7/1-9/30 202609 320-53800-41000                                *            225.00
                          PHONE REIMB 7/1-9/30/26
                                                   LACEE GELARDO                                              225.00 006056
- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -
 9/10/26 00191   9/02/26 SC-T0002 202609 340-53800-46000                                *            234.54
                          HYDRAULIC HOSE
                                                   PIRTEK SPACE COAST                                         234.54 006057
- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -
 9/10/26 00375   9/02/26 91577    202609 340-53800-46000                                *            175.97
                          CHAIN SPROCKET
                                                   ROCKLEDGE MOWER & SERVICES                                 175.97 006058
- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -
 9/10/26 00176   9/02/26 17066790 202609 340-53800-47500                                *            134.57
                          LESCO
                                                   SITEONE LANDSCAPE SUPPLY, LLC                              134.57 006059
- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -
 9/10/26 00188   9/02/26 32311837 202609 340-53800-54100                                *             97.34
                          UNIFORMS
                                                   UNIFIRST CORPORATION                                        97.34 006060
- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -
 9/10/26 00379   8/31/26 00078656 202608 310-51300-48000                                *            939.64
                          ADVERTISING
                                                   USA TODAY MEDIA CORP.                                      939.64 006061
- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -
 9/17/26 00393   9/10/26 10203968 202609 320-53800-49000                                *          8,090.45
                          TRIP COMPRESSOR
                                                   ACCURATE AIR CONDITIONING, HEATING                       8,090.45 006062
- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -
 9/17/26 00210   9/10/26 75454 SE 202609 340-53800-47300                                *             51.13
                          5240 MURRELL RD
                                                   FPL                                                         51.13 006063
- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -
 9/17/26 00190   9/08/26 455555   202609 340-53800-46000                                *             45.68
                          FUSE ASSORTMENT
                 9/09/26 455661   202609 340-53800-46000                                *            151.96
                          CORE DEPOSIT
                                                   NAPA AUTO PARTS                                            197.64 006064
- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -
 9/17/26 00188   9/09/26 32311847 202609 340-53800-54100                                *             97.34
                          UNIFORMS
                                                   UNIFIRST CORPORATION                                        97.34 006065
- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -
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*** CHECK DATES 08/21/2026 - 09/17/2026 *** VIERA EAST-GENERAL FUND
BANK A VIERA EAST-GF

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
9/17/26	00226	9/15/26	091526-V	202609	330-53800-47000		*	9,999.50		
			A. DUDA							
						VIERA STEWARDSHIP DISTRICT			9,999.50	006066

TOTAL FOR BANK A 67,754.28

TOTAL FOR REGISTER 67,754.28

*** CHECK DATES 08/21/2026 - 09/17/2026 *** VIERA EAST- GOLF COURSE
BANK B VIERA EAST-GOLF

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
8/27/26	01485	8/17/26	90000412	202608	300-14200-10000		*	624.17		
			GOLF BALLS							
		8/19/26	90000628	202608	300-14200-10000		*	459.39		
			GOLF BALLS							
						ACUSHNET COMPANY			1,083.56	033879
8/27/26	01654	8/25/26	1965744	202608	330-57200-51100		*	179.02		
			TOWELS AND MATS							
						ALSCO			179.02	033880
8/27/26	01717	8/20/26	08202026	202608	330-57200-54000		*	1,106.77		
			LICENSE FEES							
		8/20/26	08202026	202608	300-15500-10000		*	1,106.77		
			LICENSE FEES							
						ASCAP			2,213.54	033881
8/27/26	01650	8/21/26	42798422	202608	330-57200-51100		*	248.45		
			SUPPLIES							
						CINTAS			248.45	033882
8/27/26	00024	8/11/26	112664 A	202608	320-57200-43000		*	105.28		
			2300 CLUB HOUSE DR							
		8/11/26	112664 A	202608	330-57200-43000		*	105.28		
			2300 CLUB HOUSE DR							
		8/11/26	112664 A	202608	350-57200-43000		*	105.28		
			2300 CLUB HOUSE DR							
						CITY OF COCOA UTILITIES			315.84	033883
8/27/26	01711	8/25/26	C2173190	202608	330-57200-51100		*	38.41		
			KNIFE SERVICES							
						COZZINI BROS., INC.			38.41	033884
8/27/26	01695	6/01/26	9025290	202606	350-57200-51300		*	1,098.00		
			BALL RANGE							
						DUNLOP SPORTS AMERICAS			1,098.00	033885
8/27/26	00563	8/18/26	INV/2026	202608	300-14200-10000		*	152.92		
			GOLF GRIPS							
						GLOBAL GOLF SALES, INC.			152.92	033886
8/27/26	01542	8/20/26	467044	202608	330-57200-51025		*	95.17		
			KITCHEN							
		8/20/26	467044	202608	300-14100-10000		*	784.64		
			FOOD							
		8/20/26	467044	202608	330-57200-43100		*	8.50		
			FUEL							
						PERFORMANCE FOOD GROUP, INC			888.31	033887

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
8/27/26	00130	8/24/26	22990413	202608	330-57200-52000 FOOD		*	1,237.13		
		8/24/26	22990413	202608	330-57200-52200 BEVERAGE		*	287.76		
		8/24/26	22990413	202608	330-57200-51050 PAPER		*	173.34		
		8/24/26	22990413	202608	330-57200-43100 FUEL		*	10.00		
		8/24/26	3076677	202608	330-57200-52000 FOOD CREDIT		*	43.95-		
						SYSCO			1,664.28	033888
8/27/26	00807	8/19/26	32311813	202608	390-57200-54100 UNIFORMS		*	319.03		
						UNIFIRST CORPORATION			319.03	033889
8/27/26	00117	8/18/26	41372339	202608	390-57200-46000 SWITCH		*	181.23		
		8/20/26	41373186	202608	390-57200-46000 LIFT ARM ASM		*	861.74		
						WESCOTURF INC.			1,042.97	033890
9/03/26	01643	9/01/26	10203968	202609	320-57200-46000 HVAC MAINTENANCE		*	414.75		
		9/02/26	10203968	202609	320-57200-46000 PREVENATIVE MAINTENANCE		*	1,100.00		
						ACCURATE AIR CONDITIONING HEATING			1,514.75	033891
9/03/26	01654	8/04/26	1959248	202608	320-57200-51100 TOWELS & MATS		*	179.02		
		9/01/26	1967960	202609	320-57200-51100 TOWEL AND MATS		*	179.02		
						ALSCO			358.04	033892
9/03/26	01560	8/31/26	00132736	202608	330-57200-43100 CYLINDER RENTAL		*	239.52		
						ARC3 GASES, INC			239.52	033893
9/03/26	01668	8/24/26	662535	202608	390-57200-51160 JANITORIAL SVCS		*	280.00		
		8/31/26	662993	202608	390-57200-51160 JANITORIAL SVCS		*	280.00		
						BREVARD HOME CLEANING			560.00	033894
9/03/26	00024	8/17/26	141774 A	202608	320-57200-43000 4563 BRAYWICK CT		*	89.02		
						CITY OF COCOA UTILITIES			89.02	033895

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	EXPENSED TO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
9/03/26	00587	8/27/26	17515621	202608	390-57200-46110 GASOLINE		*	1,427.21		
		8/27/26	17515621	202608	300-13100-10000 GASOLINE		*	702.95		
		8/27/26	17515622	202608	390-57200-46100 DIESEL		*	366.20		
		8/27/26	17515622	202608	300-13100-10000 DIESEL		*	180.37		
						GLOVER OIL COMPANY INC			2,676.73	033896
9/03/26	00194	8/27/26	PINV0147	202608	390-57200-47500 SULFENCORE		*	1,549.92		
						GOLF VENTURES INC			1,549.92	033897
9/03/26	01358	8/31/26	00150160	202608	320-57200-46000 CYLINDER CONTROL TEC		*	61.73		
						NEXAIR, LLC			61.73	033898
9/03/26	01542	8/27/26	469710	202608	300-14100-10200 BEVERAGE		*	21.84		
		8/27/26	469710	202608	300-14100-10000 FOOD		*	634.65		
		8/27/26	469710	202608	330-57200-43100 FUEL		*	8.50		
						PERFORMANCE FOOD GROUP, INC			664.99	033899
9/03/26	01714	8/27/26	976	202608	320-57200-46000 WINDOW CLEANING		*	350.00		
						PINK'S WINDOWS VIERA			350.00	033900
9/03/26	99999	9/03/26	VOID	202609	000-00000-00000 VOID CHECK		C	.00		
						******INVALID VENDOR NUMBER******			.00	033901
9/03/26	01324	8/16/26	08162026	202608	300-13100-10000 AMAZON COIL & REGULATOR		*	79.75		
		8/16/26	08162026	202608	320-57200-51200 UNIVERSITY FL MANAGEMENT		*	80.00		
		8/16/26	08162026	202608	330-57200-46000 AMAZON USB-C		*	34.36		
		8/16/26	08162026	202608	340-57200-51100 AMAZON HANDICAP FLAG		*	31.89		
		8/16/26	08162026	202608	300-13100-10000 EL CAR WASH CAR WASH		*	38.52		
		8/16/26	08162026	202608	300-13100-10000 AMAZON SAFETY BOLLARD		*	334.80-		

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	#
		8/16/26	08162026	202608	390-57200-51100	AMAZON INSECT REPELLANT	*	35.90		
		8/16/26	08162026	202608	330-57200-51100	WEBSTAURANT STORE GLASSES	*	80.30		
		8/16/26	08162026	202608	320-57200-41000	HULU HULU SUBSCRIPTION	*	124.56		
		8/16/26	08162026	202608	350-57200-51300	AMAZON BALLONS	*	17.99		
		8/16/26	08162026	202608	320-57200-54000	B2B PRIME PRIME SUBSCRIPT	*	179.00		
		8/16/26	08162026	202608	320-57200-51100	AMAZON FIRST AIS	*	55.99		
		8/16/26	08162026	202608	300-13100-10000	AMAZON COIL	*	27.99		
		8/16/26	08162026	202608	300-14200-10000	AMAZON SUNSCREEN	*	120.30		
		8/16/26	08162026	202608	340-57200-46000	AMAZON BATTERY	*	150.29		
		8/16/26	08162026	202608	340-57200-51200	AMAZON KIDS GOLF CLUBS	*	154.07		
		8/16/26	08162026	202608	300-13100-10000	AMAZON BATTERY BACK UP	*	83.26		
		8/16/26	08162026	202608	300-13100-10000	AMAZON CANOPY LIGHT	*	105.74		
		8/16/26	08162026	202608	300-13100-10000	GRAINGER DRUM PUMP	*	173.14		
		8/16/26	08162026	202608	300-13100-10000	AMAZON PARTY SUPPLIES	*	57.76		
		8/16/26	08162026	202608	300-13100-10000	GOOGLE ADS GOOGLE ADS	*	295.28		
		8/16/26	08162026	202608	300-13100-10000	LS VIERA GIFT CARDS	*	50.00		
						REGIONS BANK			1,641.29	033902
9/03/26	01324	8/22/26	08222026	202608	300-13100-10000	LS VIERA GIFT CARDS	*	90.00		
		8/22/26	08222026	202608	300-13100-10000	TRACTOR SUPPLY BOLT	*	69.99		
		8/22/26	08222026	202608	320-57200-54500	LIGHTSPEED LIGHTSPEED	*	1,453.06		
		8/22/26	08222026	202608	300-14100-10000	GFS STORE FOOD	*	156.14		
		8/22/26	08222026	202608	300-13100-10000	LS VIERA EAST GIFT CARDS	*	135.00		
		8/22/26	08222026	202608	300-14100-10000	WHOLE FOOD DRESSING	*	10.47		

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		8/22/26	08222026	202608	300-13100-10000	UBER TRIP	*	36.93		
		8/22/26	08222026	202608	300-13100-10000	UBER TIP	*	5.54		
		8/22/26	08222026	202608	300-14100-10000	PUBLIX FOOD	*	53.43		
		8/22/26	08222026	202608	300-13100-10000	SPACE COAST INDS. FENDER	*	166.51		
		8/22/26	08222026	202608	330-57200-51100	AMAZON KNIVES	*	32.08		
						REGIONS BANK			2,209.15	033903
9/03/26	00130	8/27/26	22996500	202608	300-14100-10000	FOOD	*	435.16		
		8/27/26	22996500	202608	300-14100-10200	BEVERAGE	*	174.19		
		8/27/26	22996500	202608	330-57200-51025	KITCHEN	*	294.91		
		8/27/26	22996500	202608	330-57200-43100	FUEL	*	10.00		
		8/31/26	22005169	202608	300-14100-10000	FOOD	*	1,506.40		
		8/31/26	22005169	202608	330-57200-51025	KITCHEN	*	114.63		
		8/31/26	22005169	202608	300-14100-10200	BEVERAGE	*	310.81		
		8/31/26	22005169	202608	330-57200-51050	PAPER	*	63.89		
		8/31/26	22005169	202608	330-57200-43100	FUEL	*	10.00		
						SYSCO			2,919.99	033904
9/03/26	01512	8/05/26	2848664	202608	390-57200-54600	RENT	*	90.72		
		8/14/26	2859956	202608	390-57200-54600	RENT	*	4,717.02		
		8/14/26	2859963	202608	390-57200-54600	RENT	*	3,368.45		
						THE HUNTINGTON NATIONAL BANK			8,176.19	033905
9/03/26	00807	8/26/26	32311823	202608	390-57200-54100	UNIFORM	*	302.44		
						UNIFIRST CORPORATION			302.44	033906
9/03/26	00116	9/03/26	43713288	202609	320-57200-54000	MEMBERSHIP 2026	*	175.00		
						USGA CLUB MEMBERSHIP			175.00	033907

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT ACCT# SUB	SUBCLASS / VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
9/03/26	00068	8/27/26	9337239-	202609	320-57200-34100	8 YARD DUMPSTER	*	998.45		
		8/27/26	9337525-	202609	390-57200-47900	6 YARD DUMPSTER	*	241.77		
						WASTE MANAGEMENT			1,240.22	033908
9/03/26	00117	8/24/26	41373779	202608	390-57200-46000	TUBE HYD	*	423.46		
		8/25/26	41374158	202608	390-57200-46000	SLEEVE STEERING	*	310.22		
		8/26/26	41374519	202608	390-57200-46000	LIFT CYLINDER	*	722.13		
						WESCOTURF INC.			1,455.81	033909
9/10/26	01668	9/07/26	663470	202609	390-57200-51160	JANITORIAL SVCS	*	280.00		
						BREVARD HOME CLEANING			280.00	033910
9/10/26	01650	9/04/26	42813641	202609	320-57200-51100	SUPPLIES	*	248.45		
						CINTAS			248.45	033911
9/10/26	01681	8/23/26	16152120	202608	320-57200-54210	FIRE MONITORING	*	146.93		
						EVERON, LLC			146.93	033912
9/10/26	00076	9/02/26	9398 SEP	202609	320-57200-43000	2300 CLUBHOUSE	*	594.30		
						FLORIDA CITY GAS			594.30	033913
9/10/26	01693	8/28/26	08282026	202608	300-13100-10000	HOME DEPOT HUSKY TWIST	*	41.18		
		8/28/26	08282026	202608	300-13100-10000	HOME DEPOT GLOVE & SCREW	*	25.44		
		8/28/26	08282026	202608	300-13100-10000	HOME DEPOT TANK	*	237.97		
		8/28/26	08282026	202608	300-13100-10000	HOME DEPOT BARRICADE	*	7.97		
		8/28/26	08282026	202608	340-57200-46000	HOME DEPOT WASHER & SHOVE	*	27.96		
		8/28/26	08282026	202608	340-57200-46000	HOME DEPOT SHIM	*	2.28		
		8/28/26	08282026	202608	300-13100-10000	HOME DEPOT BOLTS	*	4.16		
		8/28/26	08282026	202608	300-13100-10000	HOME DEPOT FUEL,SPRAY,SEA	*	121.38		

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		8/28/26	08282026	202608	300-13100-10000		*	82.82		
			HOME DEPOT PIPE & COUPLIN							
		8/28/26	08282026	202608	300-13100-10000		*	6.98		
			HOME DEPOT GEL							
		8/28/26	08282026	202608	300-13100-10000		*	45.39		
			HOME DEPOT BATTERIES & CL							
		8/28/26	08282026	202608	340-57200-46000		*	77.55		
			HOME DEPOT VALVE & FAUCET							
						HOME DEPOT CREDIT SERVICES			681.08	033914
9/10/26	01700	9/02/26	0293958	202609	320-57200-51100		*	790.00		
			ICE							
						LEE'S ICE			790.00	033915
9/10/26	01698	8/01/26	9B1CFCAC	202608	320-57200-54000		*	657.90		
			ANNUAL							
		8/01/26	9B1CFCAC	202608	300-15500-10000		*	7,236.90		
			ANNUAL FY27							
						LIGHTSPEED COMMERCE			7,894.80	033916
9/10/26	01542	9/03/26	472320	202609	330-57200-51050		*	125.79		
			PAPER							
		9/03/26	472320	202609	300-14100-10200		*	66.46		
			BEVERAGE							
		9/03/26	472320	202609	300-14100-10000		*	519.36		
			FOOD							
		9/03/26	472320	202609	330-57200-43100		*	8.50		
			FUEL							
		9/07/26	473333	202609	330-57200-51050		*	124.16		
			PAPER							
		9/07/26	473333	202609	300-14100-10000		*	545.52		
			FOOD							
		9/07/26	473333	202609	330-57200-43100		*	8.50		
			FUEL							
						PERFORMANCE FOOD GROUP, INC			1,398.29	033917
9/10/26	01210	9/05/26	70112829	202609	320-57200-51000		*	106.47		
			OFFICE SUPPLIES							
						STAPLES ADVANTAGE			106.47	033918
9/10/26	99999	9/10/26	VOID	202609	000-00000-00000		C	.00		
			VOID CHECK							
						******INVALID VENDOR NUMBER******			.00	033919
9/10/26	00130	6/26/26	22A6005M	202608	300-14100-10000		*	42.01		
			FOOD							

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		8/06/26	22954217	202608	300-14100-10200 BEVERAGE		*	278.16		
		8/06/26	22954217	202608	330-57200-51050 PAPER		*	27.45		
		8/06/26	22954217	202608	300-14100-10000 FOOD		*	724.59		
		8/06/26	22954217	202608	330-57200-43100 FUEL		*	10.00		
		8/20/26	22982227	202608	300-14100-10200 BEVERAGE		*	164.74		
		8/20/26	22982227	202608	300-14100-10000 FOOD		*	1,205.97		
		8/20/26	22982227	202608	330-57200-43100 FUEL		*	10.00		
		8/25/26	22A6872M	202608	300-14100-10000 FOOD		*	50.13		
		9/03/26	22013964	202609	300-14100-10200 BVEREAGE		*	161.90		
		9/03/26	22013964	202609	300-14100-10000 FOOD		*	823.56		
		9/03/26	22013964	202609	330-57200-43100 FUEL		*	10.00		
		9/05/26	22021027	202609	300-14100-10000 FOOD		*	387.96		
		9/05/26	22021027	202609	330-57200-43100 FUEL		*	10.00		
		9/07/26	22022977	202609	300-14100-10200 BEVERAGE		*	385.58		
		9/07/26	22022977	202609	300-14100-10000 FOOD		*	1,285.42		
		9/07/26	22022977	202609	330-57200-51050 PAPER		*	24.95		
		9/07/26	22022977	202609	330-57200-51025 KITCHEN		*	96.99		
		9/07/26	22022977	202609	330-57200-43100 FUEL		*	10.00		
						SYSCO			5,709.41	033920
9/10/26	01672	8/31/26	19172842	202608	320-57200-54500 NETWORK		*	476.27		
						TPX COMMUNICATIONS			476.27	033921
9/10/26	00807	9/02/26	32311838	202609	390-57200-54100 UNIFORMS		*	301.48		
						UNIFIRST CORPORATION			301.48	033922

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9/10/26	00117	9/02/26	41375960	202609	390-57200-46000		*	113.37		
			HOSE HYD							
		9/03/26	41376630	202609	390-57200-46000		*	430.30		
			SLEEVE STEERING							
						WESCOTURF INC.			543.67	033923
9/17/26	01643	9/14/26	10203968	202609	390-57200-46000		*	350.00		
			ICE MACHINE CLEANING							
		9/14/26	10203968	202609	340-57200-46000		*	350.00		
			ICE MACHINE CLEANING							
						ACCURATE AIR CONDITIONING HEATING			700.00	033924
9/17/26	01485	9/10/26	90002503	202609	300-14200-10000		*	1,559.20		
			GOLF BALLS							
						ACUSHNET COMPANY			1,559.20	033925
9/17/26	01654	9/08/26	1970186	202609	320-57200-51100		*	150.39		
			TOWELS & MATS							
		9/15/26	1972354	202609	320-57200-51100		*	150.39		
			TOWELS & MATS							
						ALSCO			300.78	033926
9/17/26	01668	8/18/26	662245	202608	390-57200-51160		*	280.00		
			JANITORIAL SVC							
		9/14/26	664019	202609	390-57200-51160		*	280.00		
			JANITORIAL SVCS							
						BREVARD HOME CLEANING			560.00	033927
9/17/26	00279	9/17/26	00085046	202609	320-57200-54000		*	200.00		
			BTR NO. BTR27-1516							
						CITY OF ROCKLEDGE			200.00	033928
9/17/26	01711	9/09/26	C2182191	202609	330-57200-51025		*	38.41		
			KNIFE SERVICES							
						COZZINI BROS., INC.			38.41	033929
9/17/26	01388	9/11/26	AR160098	202609	390-57200-54600		*	125.54		
			PRINTER LEASE							
						DEX IMAGING			125.54	033930
9/17/26	01394	9/15/26	63615214	202609	330-57200-54600		*	154.09		
			RENTAL							
						ECOLAB			154.09	033931
9/17/26	01196	9/09/26	94785917	202609	390-57200-46000		*	317.42		
			STEERING BOX							
						E-Z-GO A TEXTRON COMPANY			317.42	033932

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9/17/26	00035	9/10/26	33189 SE	202609	330-57200-43000		*	985.05		
			2300 CLUBHOUSE DR							
		9/10/26	33189 SE	202609	340-57200-43000		*	985.04		
			2300 CLUBHOUSE DR							
		9/10/26	42334 SE	202609	340-57200-43000		*	52.10		
			2200 CLUBHOUSE DR							
		9/10/26	42334 SE	202609	300-11500-10000		*	34.73		
			2200 CLUBHOUSE DR							
		9/10/26	45156 SE	202609	390-57200-43000		*	1,743.31		
			5250 MURRELL RD							
		9/10/26	45156 SE	202609	320-57200-43000		*	435.83		
			5250 MURRELL RD							
		9/10/26	52104 SE	202609	350-57200-43000		*	665.68		
			2300 CLUBHOUSE DR							
		9/10/26	57086 SE	202609	320-57200-43000		*	33.64		
			4563 BRAYWICK CT							
						FPL			4,935.38	033933
9/17/26	00587	9/10/26	17550105	202609	390-57200-46110		*	1,074.99		
			GASOLINE							
		9/10/26	17550105	202609	300-13100-10000		*	529.48		
			GASOLINE							
		9/10/26	17550106	202609	390-57200-46110		*	1,151.52		
			DIESEL							
		9/10/26	17550106	202609	300-13100-10000		*	567.17		
			DIESEL							
						GLOVER OIL COMPANY INC			3,323.16	033934
9/17/26	00564	9/08/26	56531	202609	390-57200-47300		*	1,120.56		
			BIN C TOPDRESS							
						GOLF SPECIALTIES, INC.			1,120.56	033935
9/17/26	01542	9/10/26	474441	202609	330-57200-51050		*	32.86		
			PAPER							
		9/10/26	474441	202609	320-57200-51100		*	37.76		
			G/C							
		9/10/26	474441	202609	300-14100-10000		*	469.17		
			FOOD							
		9/10/26	474441	202609	330-57200-43100		*	8.50		
			FUEL							
		9/14/26	475840	202609	300-14100-10000		*	503.49		
			FOOD							
		9/14/26	475840	202609	330-57200-51050		*	20.43		
			PAPER							
		9/14/26	475840	202609	330-57200-43100		*	8.50		
			FUEL							
						PERFORMANCE FOOD GROUP, INC			1,080.71	033936

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9/17/26	00130	9/10/26	22027951 BEVERAFE	202609	300-14100-10200		*	319.88		
		9/10/26	22027951 PAPER	202609	330-57200-51050		*	222.07		
		9/10/26	22027951 FOOD	202609	300-14100-10000		*	575.69		
		9/10/26	22027951 FUEL	202609	330-57200-43100		*	10.00		
		9/11/26	22030123 FOOD	202609	300-14100-10000		*	179.96		
		9/11/26	22030123 FUEL	202609	330-57200-43100		*	10.00		
		9/14/26	22036955 BEVERAGE	202609	300-14100-10200		*	379.00		
		9/14/26	22036955 KITCHEN	202609	330-57200-51025		*	177.74		
		9/14/26	22036955 FOOD	202609	300-14100-10000		*	1,360.03		
		9/14/26	22036955 FUEL	202609	330-57200-43100		*	10.00		
						SYSCO			3,244.37	033937
9/17/26	01512	8/28/26	2892190 RENT	202608	390-57200-54600		*	1,065.98		
		8/28/26	2892336 RENT	202608	390-57200-54600		*	242.06		
		8/28/26	2892336 RENT	202608	350-57200-46100		*	10,784.30		
		8/28/26	2892336 RENT	202608	390-57200-54600		*	253.59		
		8/28/26	2892336 RENT	202608	350-57200-46100		*	492.60		
						THE HUNTINGTON NATIONAL BANK			12,838.53	033938
9/17/26	01588	9/09/26	13638 SHEWET 2.5 GAL	202609	390-57200-47500		*	1,538.00		
						TURF SOLUTIONS OF FLORIDA INC			1,538.00	033939
9/17/26	00807	9/09/26	32311847 UNIFORMS	202609	390-57200-54100		*	283.33		
						UNIFIRST CORPORATION			283.33	033940
9/17/26	01558	9/12/26	50401496 TRACTOR LEASE	202609	390-57200-54600		*	652.46		
						WELLS FARGO FINANCIAL LEASING, INC.			652.46	033941

TOTAL FOR BANK B 87,572.21

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		87,572.21		

SECTION B

Viera East

Community Development District

Unaudited Financial Reporting

August 31, 2026

Table of Contents

Viera East

Community Development District

Combined Balance Sheet

August 31, 2026

	General Fund	Capital Reserve Fund	Debt Service Fund	Capital Projects Fund	Golf Course/ Recreation Fund	Totals Governmental Funds
Assets						
Cash						
Operating Account	$ 26,747	$ -	$ -	$ -	$ 377,901	$ 404,648
Petty Cash	$ -	$ -	$ -	$ -	$ 1,000	$ 1,000
Capital Reserve Account	$ -	$ 233,992	$ -	$ -	$ -	$ 233,992
Accounts Receivable	$ -	$ -	$ -	$ -	$ 419	$ 419
Due from General Fund	$ -	$ -	$ 41	$ -	$ 47,084	$ 47,125
Prepaid Expenses	$ 10,353	$ -	$ -	$ -	$ 61,060	$ 71,412
Inventory - Pro Shop	$ -	$ -	$ -	$ -	$ 31,924	$ 31,924
Inventory - Hook & Eagle	$ -	$ -	$ -	$ -	$ 26,942	$ 26,942
Investments						
State Board of Administration	$ 618,327	$ 1,603,776	$ -	$ -	$ 524,658	$ 2,746,762
Series 2020						
Reserve	$ -	$ -	$ 238,077	$ -	$ -	$ 238,077
Temporary Interest	$ -	$ -	$ 0	$ -	$ -	$ 0
Bond Service	$ -	$ -	$ 70,222	$ -	$ -	$ 70,222
Project	$ -	$ -	$ -	$ 53,216	$ -	$ 53,216
Improvements (Net of Depreciation)	$ -	$ -	$ -	$ -	$ 1,764,082	$ 1,764,082
Total Assets	**$ 655,427**	**$ 1,837,768**	**$ 308,340**	**$ 53,216**	**$ 2,835,070**	**$ 5,689,821**
Liabilities						
Accounts Payable	$ 30,974	$ -	$ -	$ -	$ 47,904	$ 78,878
Deferred Revenue - Season Advance	$ -	$ -	$ -	$ -	$ 38,800	$ 38,800
Deferred Revenue - Special Assessment O&M	$ -	$ -	$ -	$ -	$ 1,520	$ 1,520
Due to Golf Course	$ 47,084	$ -	$ -	$ -	$ -	$ 47,084
Due to Debt Service	$ 41	$ -	$ -	$ -	$ -	$ 41
Accrued Payroll Payable	$ 11,790	$ -	$ -	$ -	$ 27,904	$ 39,694
Payroll Tips Payable	$ -	$ -	$ -	$ -	$ 2,299	$ 2,299
Notes Payable	$ -	$ -	$ -	$ -	$ 535,915	$ 535,915
Sales Tax Payable	$ -	$ -	$ -	$ -	$ 25,210	$ 25,210
Total Liabilites	**$ 89,889**	**$ -**	**$ -**	**$ -**	**$ 679,551**	**$ 769,440**
Fund Balance						
Nonspendable						
Inventory	$ -	$ -	$ -	$ -	$ 58,865	$ 58,865
Prepaid Items	$ 10,353	$ -	$ -	$ -	$ 61,060	$ 71,412
Restricted for						
Debt Service - Series 2020	$ -	$ -	$ 308,340	$ -	$ -	$ 308,340
Capital Projects - Series 2020	$ -	$ -	$ -	$ 53,216	$ -	$ 53,216
Assigned for						
Capital Reserves	$ -	$ 1,837,768	$ -	$ -	$ -	$ 1,837,768
Net Investment in Capital Assets	$ -	$ -	$ -	$ -	$ 1,764,082	$ 1,764,082
Unassigned	$ 555,186	$ -	$ -	$ -	$ 271,512	$ 826,697
Total Fund Balances	**$ 565,538**	**$ 1,837,768**	**$ 308,340**	**$ 53,216**	**$ 2,155,518**	**$ 4,920,381**
Total Liabilities & Fund Balance	$ 655,427	$ 1,837,768	$ 308,340	$ 53,216	$ 2,835,070	$ 5,689,821

Viera East

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2026

	Adopted Budget	Prorated Budget Thru 08/31/26	Actual Thru 08/31/26	Variance
Revenues				
Maintenance Assessments	$ 1,378,973	$ 1,378,973	$ 1,389,243	$ 10,269
Golf Course Administrative Services	$ 56,280	$ 51,590	$ 51,590	$ -
Miscellaneous Revenue - Marketing	$ 10,000	$ 9,167	$ 4,338	$ (4,829)
Interest Income	$ 5,000	$ 4,583	$ 23,152	$ 18,568
Total Revenues	**$1,450,253**	**$1,444,313**	**$1,468,322**	**$ 24,009**
Expenditures				
General & Administrative				
Supervisors Fees	$ 30,519	$ 27,976	$ 24,776	$ 3,199
Engineering Fees	$ 5,000	$ 4,583	$ -	$ 4,583
Attorney's Fees	$ 20,000	$ 18,333	$ 8,084	$ 10,249
Dissemination	$ 1,082	$ 991	$ 992	$ (0)
Trustee Fees	$ 6,160	$ 5,647	$ 3,738	$ 1,909
Annual Audit	$ 15,022	$ 13,770	$ 13,770	$ (0)
Collection Agent	$ 2,575	$ 2,360	$ 2,360	$ (0)
Management Fees	$ 118,700	$ 108,808	$ 108,808	$ (0)
Postage	$ 2,000	$ 1,833	$ 3,831	$ (1,998)
Printing & Binding	$ 2,500	$ 2,292	$ 127	$ 2,165
Insurance - Liability	$ 12,804	$ 11,737	$ 9,942	$ 1,795
Legal Advertising	$ 2,500	$ 2,292	$ 1,322	$ 970
Other Current Charges	$ 1,200	$ 1,100	$ 445	$ 655
Office Supplies	$ 2,000	$ 1,833	$ 94	$ 1,740
Dues & Licenses	$ 175	$ 175	$ 175	$ -
Information Technology	$ 4,972	$ 4,557	$ 4,558	$ (0)
Total General & Administrative	**$ 227,208**	**$ 208,289**	**$ 183,022**	**$ 25,267**

Viera East

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2026

	Adopted Budget	Prorated Budget Thru 08/31/26	Actual Thru 08/31/26	Variance
Operations & Maintenance				
Operating Expenditures				
Salaries	$ 187,425	$ 171,806	$ 185,125	$ (13,319)
Administration Fee	$ 1,508	$ 1,382	$ 520	$ 862
FICA Expense	$ 14,338	$ 13,143	$ 14,890	$ (1,747)
Health Insurance	$ 5,250	$ 4,813	$ 3,723	$ 1,090
Workers Compensation	$ 4,169	$ 3,822	$ 4,069	$ (248)
Unemployment	$ 1,119	$ 1,026	$ 476	$ 549
Retirement Contribution	$ 5,061	$ 4,639	$ 7,559	$ (2,920)
Other Contractual	$ 10,000	$ 9,167	$ 11,116	$ (1,950)
Marketing - Lifestyle/Amenities	$ 116,000	$ 106,333	$ 98,211	$ 8,122
Training	$ 500	$ 458	$ 1,251	$ (792)
Subtotal Field Expenditures	**$ 345,370**	**$ 316,589**	**$ 326,941**	**$ (10,352)**
Maintenance Expenditures				
Canal Maintenance	$ 14,000	$ 12,833	$ 11,780	$ 1,053
Lake Bank Restoration	$ 164,000	$ 164,000	$ 161,079	$ 2,922
Lake Bank Education Project	$ 3,000	$ 2,750	$ -	$ 2,750
Environmental Services	$ 10,000	$ 9,167	$ -	$ 9,167
Water Management System	$ 148,622	$ 136,237	$ 119,872	$ 16,365
Midge Control	$ 8,000	$ 7,333	$ -	$ 7,333
Contingencies	$ 7,500	$ 6,875	$ 3,155	$ 3,720
Fire Line Management	$ 3,500	$ 3,208	$ 700	$ 2,508
Basin Repair	$ 3,000	$ 2,750	$ -	$ 2,750
Subtotal Maintenance Expenditures	**$ 361,622**	**$ 345,154**	**$ 296,586**	**$ 48,568**

Viera East

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2026

	Adopted Budget	Prorated Budget Thru 08/31/26	Actual Thru 08/31/26	Variance
Grounds Maintenance Expenditures				
Salaries	$ 244,367	$ 224,003	$ 187,209	$ 36,794
Bonus Program	$ -	$ -	$ 75,108	$ (75,108)
Administrative Fees	$ 2,840	$ 2,603	$ 2,089	$ 514
FICA	$ 18,694	$ 17,136	$ 15,002	$ 2,134
Health Insurance	$ 34,538	$ 31,660	$ 32,606	$ (946)
Workers Compensation	$ 5,436	$ 4,983	$ 4,169	$ 814
Unemployment	$ 2,608	$ 2,391	$ 1,346	$ 1,045
Retirement Contribution	$ 6,682	$ 6,125	$ -	$ 6,125
Telephone	$ 6,000	$ 5,500	$ 8,099	$ (2,599)
Utilities	$ 8,020	$ 7,352	$ 3,501	$ 3,851
Property Appraiser	$ 2,100	$ 1,925	$ 2,391	$ (466)
Insurance - Property	$ 3,711	$ 3,402	$ 3,655	$ (253)
Repairs	$ 25,000	$ 22,917	$ 46,716	$ (23,799)
Fuel	$ 18,000	$ 16,500	$ 15,590	$ 910
Park Maintenance	$ 35,000	$ 32,083	$ 38,489	$ (6,405)
Sidewalk Repair	$ 15,000	$ 13,750	$ 8,638	$ 5,112
Chemicals	$ 4,000	$ 3,667	$ 922	$ 2,745
Contingencies	$ 10,000	$ 9,167	$ 20,958	$ (11,791)
Refuse	$ 18,000	$ 16,500	$ 14,393	$ 2,107
Office Supplies	$ 2,500	$ 2,292	$ 1,208	$ 1,084
Uniforms	$ 4,000	$ 3,667	$ 5,833	$ (2,166)
Fire Alarm System	$ 500	$ 458	$ 47	$ 411
Rain Bird Pump System	$ -	$ -	$ -	$ -
Park Materials	$ 10,000	$ 9,167	$ 195	$ 8,972
Bay Hill Flow Way Maintenance	$ 20,000	$ 18,333	$ -	$ 18,333
Subtotal Grounds Maintenance Exp.	**$ 496,995**	**$ 455,579**	**$ 488,161**	**$ (32,582)**
Total Operations & Maintenance	**$1,203,988**	**$1,117,322**	**$1,111,688**	**$ 5,633**
Total Expenditures	**$1,431,196**	**$1,325,611**	**$1,294,710**	**$ 30,901**
Excess (Deficiency) of Revenues over Exp.	$ 19,057		$ 173,612	
Other Financing Sources/(Uses):				
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)**		**$ 154,554**	
Fund Balance - Beginning	**$ -**		**$ 410,984**	
Fund Balance - Ending	**$ (0)**		**$ 565,538**	

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	$ -	$ 85	$ -	$ 1,389,243
Golf Course Administrative Servic	$ 4,690	$ 4,690	$ 4,690	$ 4,690	$ 4,690	$ 4,690	$ 4,690	$ 4,690	$ 4,690	$ 4,690	$ 4,690	$ -	$ 51,590
Misc. Revenue - Marketing	$ -	$ 547	$ 936	$ 625	$ 373	$ 407	$ 466	$ 218	$ 213	$ 223	$ 329	$ -	$ 4,338
Interest Income	$ 802	$ 753	$ 751	$ 2,011	$ 2,867	$ 3,176	$ 3,093	$ 3,121	$ 2,406	$ 2,159	$ 2,014	$ -	$ 23,152
Total Revenues	**$ 5,492**	**$ 24,652**	**$ 1,243,356**	**$ 44,934**	**$ 27,509**	**$ 22,898**	**$ 36,048**	**$ 13,075**	**$ 36,168**	**$ 7,072**	**$ 7,118**	**$ -**	**$ 1,468,322**
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	$ 2,439	$ -	$ 24,776
Engineering Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Attorney's Fees	$ 1,650	$ 1,995	$ -	$ 559	$ 1,910	$ 259	$ 1,388	$ 75	$ -	$ -	$ 250	$ -	$ 8,084
Dissemination	$ 90	$ 90	$ 90	$ 90	$ 90	$ 90	$ 90	$ 90	$ 90	$ 90	$ 90	$ -	$ 992
Trustee Fees	$ 337	$ 337	$ 337	$ 337	$ 337	$ 337	$ 337	$ 337	$ 337	$ 337	$ 370	$ -	$ 3,738
Annual Audit	$ 1,252	$ 1,252	$ 1,252	$ 1,252	$ 1,252	$ 1,252	$ 1,252	$ 1,252	$ 1,252	$ 1,252	$ 1,252	$ -	$ 13,770
Collection Agent	$ 215	$ 215	$ 215	$ 215	$ 215	$ 215	$ 215	$ 215	$ 215	$ 215	$ 215	$ -	$ 2,360
Management Fees	$ 9,892	$ 9,892	$ 9,892	$ 9,892	$ 9,892	$ 9,892	$ 9,892	$ 9,892	$ 9,892	$ 9,892	$ 9,892	$ -	$ 108,808
Postage	$ 5	$ 31	$ 88	$ -	$ 1	$ -	$ -	$ -	$ 2	$ 72	$ 3,633	$ -	$ 3,831
Printing & Binding	$ -	$ -	$ -	$ -	$ 7	$ 9	$ 10	$ 9	$ 55	$ -	$ 38	$ -	$ 127
Insurance - Liability	$ 904	$ 904	$ 904	$ 904	$ 904	$ 904	$ 904	$ 904	$ 904	$ 904	$ 904	$ -	$ 9,942
Legal Advertising	$ 110	$ -	$ -	$ -	$ -	$ -	$ -	$ 103	$ -	$ 169	$ 940	$ -	$ 1,322
Other Current Charges	$ 56	$ 33	$ 35	$ (0)	$ 25	$ 35	$ 33	$ 36	$ 57	$ 78	$ 57	$ -	$ 445
Office Supplies	$ 41	$ -	$ 13	$ 38	$ 0	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ 94
Dues & Licenses	$ 175	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 175
Information Technology	$ 414	$ 414	$ 414	$ 414	$ 414	$ 414	$ 414	$ 414	$ 414	$ 414	$ 414	$ -	$ 4,558
Total General & Administrative	**$ 16,411**	**$ 17,367**	**$ 16,625**	**$ 15,071**	**$ 17,484**	**$ 15,830**	**$ 16,543**	**$ 15,776**	**$ 15,641**	**$ 15,781**	**$ 20,493**	**$ -**	**$ 183,022**
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	$ 19,412	$ -	$ 185,125
Administration Fee	$ 73	$ 71	$ 99	$ 21	$ 84	$ 29	$ (23)	$ 12	$ 8	$ (107)	$ 254	$ -	$ 520
FICA Expense	$ 1,805	$ 1,463	$ 1,293	$ 1,293	$ 1,418	$ 1,043	$ 1,252	$ 1,293	$ 1,252	$ 1,293	$ 1,485	$ -	$ 14,890
Health Insurance	$ 109	$ -	$ 119	$ -	$ 119	$ 119	$ 119	$ 119	$ 119	$ 1,885	$ 1,012	$ -	$ 3,723

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	$ 501	$ -	$ 4,069
Unemployment	$ -	$ -	$ 240	$ 180	$ -	$ 56	$ -	$ -	$ -	$ -	$ -	$ -	$ 476
Retirement Contribution	$ -	$ -	$ 322	$ 874	$ 968	$ 837	$ 882	$ 1,131	$ 880	$ 667	$ 998	$ -	$ 7,559
Other Contractual	$ 655	$ 743	$ 1,061	$ 1,061	$ 1,061	$ 1,061	$ 1,066	$ 1,071	$ 1,116	$ 1,111	$ 1,111	$ -	$ 11,116
Marketing - Lifestyle/Amenities	$ 8,097	$ 9,488	$ 10,526	$ 8,235	$ 8,727	$ 7,161	$ 8,965	$ 13,296	$ 11,356	$ 7,983	$ 4,376	$ -	$ 98,211
Training	$ -	$ 557	$ -	$ -	$ -	$ -	$ 154	$ 135	$ 406	$ -	$ -	$ -	$ 1,251
Subtotal Operating Exp.	**$ 27,911**	**$ 29,021**	**$ 30,833**	**$ 28,836**	**$ 31,267**	**$ 24,236**	**$ 29,196**	**$ 34,398**	**$ 31,919**	**$ 30,174**	**$ 29,149**	**$ -**	**$ 326,941**
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	$ -	$ 22,870	$ -	$ 119,872
Midge Control	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contingencies	$ 50	$ 100	$ 100	$ 50	$ 1,720	$ 100	$ 193	$ 50	$ 50	$ 100	$ 642	$ -	$ 3,155
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**	**$ 23,513**	**$ -**	**$ 296,586**
Grounds Maintenance Expenditures													
Salaries	$ 16,853	$ 16,799	$ 16,742	$ 16,571	$ 18,501	$ 13,508	$ 16,384	$ 16,251	$ 16,419	$ 19,332	$ 19,850	$ -	$ 187,209
Bonus Program	$ -	$ 75,108	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 75,108
Administrative Fees	$ 249	$ 239	$ 233	$ 136	$ 255	$ 150	$ 140	$ (62)	$ 565	$ 55	$ 129	$ -	$ 2,089
FICA	$ 1,775	$ 1,479	$ 1,281	$ 1,268	$ 1,415	$ 1,033	$ 1,253	$ 1,243	$ 1,256	$ 1,479	$ 1,519	$ -	$ 15,002
Health Insurance	$ 3,078	$ 2,996	$ 2,801	$ 3,283	$ 2,801	$ 2,801	$ 2,801	$ 2,801	$ 2,801	$ 2,613	$ 3,833	$ -	$ 32,606
Workers Compensation	$ 366	$ 306	$ 264	$ 262	$ 346	$ 349	$ 423	$ 419	$ 424	$ 499	$ 512	$ -	$ 4,169
Unemployment	$ 92	$ 8	$ 243	$ 446	$ 160	$ 70	$ 87	$ 43	$ 19	$ 88	$ 91	$ -	$ 1,346
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	$ 33	$ -	$ 3,501
Property Appraiser	$ -	$ -	$ 2,391	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,391
Insurance - Property	$ 332	$ 332	$ 332	$ 332	$ 332	$ 332	$ 332	$ 332	$ 332	$ 332	$ 332	$ -	$ 3,655
Repairs	$ 2,936	$ 705	$ 10,345	$ 9,466	$ 3,490	$ 2,620	$ 5,483	$ 4,552	$ 1,811	$ 2,667	$ 2,640	$ -	$ 46,716
Fuel	$ 1,241	$ 1,094	$ 869	$ 1,320	$ 899	$ 1,533	$ 1,329	$ 1,380	$ 1,489	$ 2,562	$ 1,874	$ -	$ 15,590
Park Maintenance	$ 4,568	$ 1,893	$ 6,234	$ 1,888	$ 2,842	$ 2,689	$ 4,365	$ 3,353	$ 2,600	$ 5,462	$ 2,595	$ -	$ 38,489

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	$ 8,701	$ -	$ 20,958
Refuse	$ 1,335	$ 1,326	$ 611	$ 1,127	$ 1,788	$ 1,309	$ 699	$ 1,195	$ 1,272	$ 1,307	$ 2,422	$ -	$ 14,393
Office Supplies	$ -	$ -	$ -	$ 52	$ 15	$ 30	$ 181	$ 31	$ 701	$ 81	$ 117	$ -	$ 1,208
Uniforms	$ 444	$ 438	$ 443	$ 496	$ 410	$ 1,309	$ 515	$ 418	$ 417	$ 512	$ 431	$ -	$ 5,833
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**	**$ 36,388**	**$ 33,952**	**$ 33,689**	**$ 43,922**	**$ 45,077**	**$ -**	**$ 488,161**
Total Ops. & Maintenance	**$ 74,322**	**$ 145,579**	**$ 88,200**	**$ 80,441**	**$ 79,386**	**$ 236,180**	**$ 76,868**	**$ 80,180**	**$ 78,598**	**$ 74,195**	**$ 97,739**	**$ -**	**$ 1,111,688**
Total Expenditures	**$ 90,734**	**$ 162,946**	**$ 104,825**	**$ 95,511**	**$ 96,870**	**$ 252,010**	**$ 93,410**	**$ 95,957**	**$ 94,239**	**$ 89,976**	**$ 118,232**	**$ -**	**$ 1,294,710**
Excess (Def.) of Rev. over Exp.	$ (85,242)	$ (138,294)	$ 1,138,531	$ (50,577)	$ (69,362)	$ (229,111)	$ (57,362)	$ (82,882)	$ (58,072)	$ (82,904)	$ (111,114)	$ -	$ 173,612
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)**	**$ (138,294)**	**$ 1,138,531**	**$ (50,577)**	**$ (69,362)**	**$(229,111)**	**$ (57,362)**	**$ (82,882)**	**$ (77,129)**	**$ (82,904)**	**$ (111,114)**	**$ -**	**$ 154,554**

Viera East CDD

COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Receipts

Fiscal Year 2026

						Gross Assessments	$ 1,466,992.73	$ 615,413.83	$ 697,462.77	$ 2,779,869.33
						Net Assessments	$ 1,378,973.17	$ 578,489.00	$ 655,615.00	$ 2,613,077.17
				ON ROLL ASSESSMENTS						
							52.77%	22.14%	25.09%	100.00%
Date	*Distribution*	*Gross Amount*	*Discoumt/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
08/04/26	2026-13 (Q3.26)	$0.00	$0.00	$0.00	$161.41	$161.41	$85.18	$35.73	$40.50	$161.41
						$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)**	**$(53,980.16)**	**$ 6,535.01**	**$ 2,632,537.20**	**$ 1,389,242.61**	**$ 582,797.11**	**$ 660,497.48**	**$ 2,632,537.20**

101%	**Net Percent Collected**
0	**Balance Remaining to Collect**

Viera East

Community Development District

Golf Course, Pro Shop & Restaurant

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2026

	Adopted Budget	Current Month Actual 8/31/25	Current Month Actual 8/31/26	Current Month Variance	Year- to - Date Actual Thru 08/31/25	Year- to - Date Actual Thru 08/31/26	Year- to - Date Variance
Number of Rounds							
Paid Rounds	35,250	3,870	3,851	(19)	50,373	47,622	(2,751)
Passholder Rounds	10,000	168	198	30	2,750	2,478	(272)
Comp Rounds	3,000	50	95	45	1,222	989	(233)
Revenue per Round							
Paid Rounds	$ 50	$30	$36	6	$40	$46	5
Revenues							
Golf Course Revenue							
Greens Fees	$ 2,250,000	$ 117,651	$ 139,283	$ 21,632	$ 2,035,254	$ 2,172,879	$ 137,626
Gift Cards - Sales & (Usage)	$ -	$ 2,397	$ 3,695	$ 1,298	$ 7,734	$ 10,116	$ 2,381
Season Advance/Trail Fees	$ 100,000	$ 7,298	$ 7,292	$ (6)	$ 82,786	$ 84,896	$ 2,111
Loyalty Program	$ 25,000	$ 1,417	$ 872	$ (545)	$ 23,772	$ 21,684	$ (2,088)
Driving Range	$ 87,418	$ 9,278	$ 7,302	$ (1,976)	$ 104,525	$ 105,890	$ 1,364
Golf Lessons	$ 15,000	$ 1,090	$ 1,130	$ 40	$ 18,184	$ 34,860	$ 16,676
Miscellaneous Income - Golf Course	$ 15,000	$ 1,829	$ 255	$ (1,573)	$ 11,350	$ 15,262	$ 3,911
Assessments - Recreation Operating	$ 18,239	$ 1,520	$ 1,556	$ 36	$ 41,649	$ 28,861	$ (12,788)
Subtotal Golf Course Revenue	**$ 2,510,657**	**$ 142,480**	**$ 161,385**	**$ 18,905**	**$ 2,325,254**	**$ 2,474,448**	**$ 149,194**
Pro Shop Revenue							
Merchandise Sales	$ 125,664	$ 12,315	$ 10,892	$ (1,423)	$ 133,412	$ 166,754	$ 33,342
Subtotal Pro Shop Revenue	**$ 125,664**	**$ 12,315**	**$ 10,892**	**$ (1,423)**	**$ 133,412**	**$ 166,754**	**$ 33,342**

Viera East

Community Development District

Golf Course, Pro Shop & Restaurant

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2026

	Adopted	Current Month			Year- to - Date		
		Actual	Actual		Actual	Actual	
	Budget	8/31/25	8/31/26	Variance	Thru 08/31/25	Thru 08/31/26	Variance
Restaurant Revenue							
Food & Snack Sales	$ 466,211	$ 33,460	$ 29,419	$ (4,042)	$ 404,229	$ 399,601	$ (4,628)
Beverage Sales	$ 37,516	$ 4,910	$ 5,259	$ 350	$ 40,528	$ 60,837	$ 20,309
Beer Sales	$ 236,465	$ 15,940	$ 16,809	$ 870	$ 211,779	$ 207,197	$ (4,582)
Wine Sales	$ 20,463	$ 2,289	$ 2,111	$ (178)	$ 19,017	$ 28,331	$ 9,314
Liquor Sales	$ 202,884	$ 14,286	$ 13,301	$ (985)	$ 187,362	$ 173,399	$ (13,963)
Miscellaneous Income - Restaurant	$ -	$ 105	$ (218)	$ (323)	$ 5,230	$ 2,707	$ (2,523)
Subtotal Restaurant Revenue	**$ 963,539**	**$ 70,990**	**$ 66,682**	**$ (4,307)**	**$ 868,145**	**$ 872,072**	**$ 3,927**
Total Revenues	**$ 3,599,861**	**$ 225,785**	**$ 238,959**	**$ 13,174**	**$ 3,326,811**	**$ 3,513,274**	**$ 186,463**
Expenditures							
General Expenditures							
Other Contractual Services	$ 20,000	$ 156	$ 1,155	$ (998)	$ 14,603	$ 12,239	$ 2,364
Telephone	$ 20,392	$ 882	$ 125	$ 757	$ 10,739	$ 9,610	$ 1,129
Utilities	$ 5,348	$ 2,472	$ 1,250	$ 1,222	$ 27,304	$ 15,564	$ 11,740
Repairs & Maintenance	$ 15,000	$ 332	$ 412	$ (80)	$ 18,210	$ 8,776	$ 9,434
Bank Charges	$ 75,000	$ 4,720	$ 5,517	$ (797)	$ 72,216	$ 74,497	$ (2,280)
Office Supplies	$ 4,500	$ 231	$ 174	$ 57	$ 4,647	$ 4,586	$ 61
Operating Supplies	$ 12,000	$ 1,228	$ 901	$ 327	$ 13,246	$ 22,509	$ (9,263)
Dues, Licenses & Subscriptions	$ 14,502	$ 2,479	$ 837	$ 1,642	$ 16,666	$ 12,279	$ 4,387
Drug Testing - All Departments	$ 500	$ -	$ -	$ -	$ -	$ -	$ -

Viera East

Community Development District

Golf Course, Pro Shop & Restaurant

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2026

	Adopted Budget	Current Month Actual 8/31/25	Current Month Actual 8/31/26	Current Month Variance	Year-to-Date Actual Thru 08/31/25	Year-to-Date Actual Thru 08/31/26	Year-to-Date Variance
General Expenditures Continued							
Training, Education & Emp. Relations	$ 5,000	$ 971	$ 80	$ 891	$ 4,011	$ 5,776	$ (1,765)
Contractual Security	$ 8,400	$ 1,690	$ 1,504	$ 186	$ 10,192	$ 6,976	$ 3,215
IT Services	$ 8,400	$ 562	$ 2,794	$ (2,233)	$ 7,288	$ 12,752	$ (5,463)
Subtotal General Expenditures	**$ 189,042**	**$ 15,723**	**$ 14,748**	**$ 974**	**$ 199,123**	**$ 185,564**	**$ 13,559**
Administrative Expenditures							
Legal Fees	$ 1,500	$ -	$ -	$ -	$ -	$ -	$ -
Arbitrage	$ 600	$ 50	$ -	$ 50	$ 1,000	$ -	$ 1,000
Dissemination	$ 1,103	$ 88	$ 92	$ (4)	$ 963	$ 1,011	$ (49)
Engineering	$ 600	$ -	$ -	$ -	$ -	$ -	$ -
Trustee Fees	$ 4,510	$ 341	$ 139	$ 201	$ 3,748	$ 3,346	$ 403
Annual Audit	$ 5,278	$ 437	$ 440	$ (3)	$ 4,803	$ 4,838	$ (36)
Golf Course Administrative Services	$ 56,280	$ 4,690	$ 4,690	$ -	$ 51,590	$ 51,590	$ -
Insurance	$ 166,132	$ 13,046	$ 11,532	$ 1,515	$ 144,118	$ 126,849	$ 17,268
Marketing	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Property Taxes	$ 12,000	$ 808	$ 845	$ (37)	$ 8,636	$ 9,291	$ (655)
Subtotal Administrative Exp.	**$ 248,003**	**$ 19,459**	**$ 17,738**	**$ 1,722**	**$ 214,857**	**$ 196,926**	**$ 17,932**
Total General & Administrative	**$ 437,044**	**$ 35,182**	**$ 32,486**	**$ 2,696**	**$ 413,980**	**$ 382,490**	**$ 31,491**

Viera East

Community Development District

Golf Course, Pro Shop & Restaurant

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2026

	Adopted Budget	Current Month Actual 8/31/25	Current Month Actual 8/31/26	Current Month Variance	Year- to - Date Actual Thru 08/31/25	Year- to - Date Actual Thru 08/31/26	Year- to - Date Variance
Operations & Maintenance							
Golf Operations Expenditures							
Salaries	$ 383,355	$ 28,752	$ 32,452	$ (3,701)	$ 324,689	$ 372,325	$ (47,636)
Administrative Fee	$ 16,848	$ 978	$ 1,097	$ (120)	$ 12,869	$ 12,485	$ 384
FICA Expense	$ 29,327	$ 2,199	$ 2,483	$ (283)	$ 24,839	$ 29,604	$ (4,765)
Health Insurance	$ 10,500	$ 94	$ 984	$ (890)	$ 2,929	$ 8,894	$ (5,965)
Workers Compensation	$ 7,077	$ 454	$ 837	$ (383)	$ 5,316	$ 8,292	$ (2,976)
Unemployment	$ 10,935	$ 419	$ 202	$ 216	$ 7,082	$ 5,838	$ 1,244
Retirement Contribution	$ -	$ -	$ -	$ -	$ -	$ 44	$ (44)
Golf Printing	$ 4,500	$ -	$ -	$ -	$ 3,412	$ 4,141	$ (729)
Utilities	$ 18,980	$ 1,849	$ 1,950	$ (101)	$ 17,951	$ 20,267	$ (2,316)
Repairs	$ 3,400	$ -	$ 258	$ (258)	$ 581	$ 4,444	$ (3,863)
Pest Control	$ 1,300	$ -	$ -	$ -	$ -	$ -	$ -
Supplies	$ 10,000	$ 191	$ 537	$ (346)	$ 6,404	$ 9,920	$ (3,516)
Uniforms	$ 1,750	$ -	$ -	$ -	$ 3,003	$ 1,683	$ 1,320
Training, Educ. & Employee Relations	$ 2,500	$ -	$ 154	$ (154)	$ 1,308	$ 452	$ 856
Cart Lease	$ 137,684	$ 11,404	$ 11,770	$ (366)	$ 126,092	$ 133,349	$ (7,257)
Cart Maintenance	$ 5,000	$ 181	$ -	$ 181	$ 2,719	$ 5,570	$ (2,851)
Driving Range	$ 5,000	$ 108	$ 18	$ 90	$ 498	$ 6,135	$ (5,637)
Subtotal Golf Operations Expenditure	**$ 648,155**	**$ 46,628**	**$ 52,743**	**$ (6,114)**	**$ 539,691**	**$ 623,442**	**$ (83,751)**
Golf Course Maintenance Expenditures							
Salaries	$ 497,856	$ 45,776	$ 48,685	$ (2,909)	$ 450,673	$ 529,901	$ (79,228)
Administrative Fees	$ 6,616	$ 461	$ 294	$ 167	$ 5,134	$ 4,162	$ 973
FICA Expense	$ 38,086	$ 3,502	$ 3,724	$ (223)	$ 34,477	$ 42,327	$ (7,851)
Employee Insurance	$ 67,672	$ 5,195	$ 6,461	$ (1,265)	$ 56,017	$ 68,897	$ (12,879)

Viera East

Community Development District

Golf Course, Pro Shop & Restaurant

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2026

	Adopted Budget	Current Month Actual 8/31/25	Current Month Actual 8/31/26	Current Month Variance	Year- to - Date Actual Thru 08/31/25	Year- to - Date Actual Thru 08/31/26	Year- to - Date Variance
Golf Course Maintenance Expenditures Continued							
Workers Compensation	$ 10,462	$ 716	$ 1,250	$ (534)	$ 7,330	$ 11,617	$ (4,286)
Unemployment	$ 6,418	$ 158	$ -	$ 158	$ 4,011	$ 3,183	$ 828
Retirement Contribution	$ -	$ -	$ 460	$ (460)	$ -	$ 3,739	$ (3,739)
Utilities/Water	$ 32,080	$ 3,016	$ 2,492	$ 524	$ 29,253	$ 25,822	$ 3,432
Repairs	$ 48,000	$ 4,073	$ 6,242	$ (2,170)	$ 48,762	$ 51,845	$ (3,083)
Restaurant Repairs	$ 5,000	$ 353	$ 2,023	$ (1,670)	$ 4,800	$ 13,604	$ (8,805)
Fuel & Oil	$ 35,000	$ 2,221	$ 3,439	$ (1,218)	$ 27,986	$ 31,586	$ (3,600)
Pest Control	$ 4,600	$ -	$ -	$ -	$ 3,013	$ 812	$ 2,201
Irrigation/Drainage	$ 20,000	$ -	$ 1,124	$ (1,124)	$ 12,710	$ 8,216	$ 4,494
Sand and Topsoil	$ 26,500	$ 2,121	$ -	$ 2,121	$ 15,738	$ 24,859	$ (9,121)
Flower/Mulch	$ 7,000	$ -	$ -	$ -	$ 3,858	$ -	$ 3,858
Fertilizer	$ 175,000	$ 5,713	$ 12,260	$ (6,547)	$ 97,604	$ 155,438	$ (57,834)
Seed/Sod	$ 10,000	$ -	$ -	$ -	$ 272	$ -	$ 272
Trash Removal	$ 3,462	$ -	$ 224	$ (224)	$ 2,778	$ 4,581	$ (1,803)
Contingency	$ 7,500	$ -	$ -	$ -	$ 2,915	$ 11,199	$ (8,284)
First Aid	$ 800	$ -	$ -	$ -	$ 277	$ 39	$ 238
Operating Supplies	$ 15,000	$ 836	$ 36	$ 800	$ 12,679	$ 11,100	$ 1,578
Training	$ 2,500	$ -	$ -	$ -	$ 865	$ 1,009	$ (144)
Janitorial Supplies	$ 1,200	$ -	$ -	$ -	$ 769	$ 2,649	$ (1,880)
Janitorial Services	$ 13,956	$ 1,120	$ 1,400	$ (280)	$ 12,039	$ 13,359	$ (1,320)
Soil & Water Testing	$ 1,000	$ -	$ -	$ -	$ -	$ 1,695	$ (1,695)
Uniforms	$ 11,550	$ 713	$ 1,224	$ (512)	$ 10,297	$ 12,134	$ (1,837)
Equipment Rental	$ 4,606	$ 2,500	$ -	$ 2,500	$ 7,687	$ 9,000	$ (1,313)
Equipment Lease	$ 243,144	$ 17,765	$ 10,995	$ 6,770	$ 203,904	$ 204,242	$ (338)

Viera East

Community Development District

Golf Course, Pro Shop & Restaurant

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2026

	Adopted Budget	Current Month Actual 8/31/25	Current Month Actual 8/31/26	Current Month Variance	Year-to-Date Actual Thru 08/31/25	Year-to-Date Actual Thru 08/31/26	Year-to-Date Variance
Subtotal Grounds Maintenance Exp.	**$ 1,295,008**	**$ 96,237**	**$ 102,334**	**$ (6,096)**	**$ 1,055,845**	**$ 1,247,014**	**$ (191,169)**
Total Operations & Maintenance	**$ 1,943,164**	**$ 142,866**	**$ 155,076**	**$ (12,211)**	**$ 1,595,537**	**$ 1,870,457**	**$ (274,920)**
Total Golf Course Revenue	**$ 2,510,657**	**$ 142,480**	**$ 161,385**	**$ 18,905**	**$ 2,325,254**	**$ 2,474,448**	**$ 149,194**
Merchandise Sales							
Cost of Goods Sold	$ 87,965	$ 9,852	$ 7,012	$ 2,840	$ 92,391	$ 97,559	$ (5,168)
Subtotal Merchandise Sales	**$ 87,965**	**$ 9,852**	**$ 7,012**	**$ 2,840**	**$ 92,391**	**$ 97,559**	**$ (5,168)**
Total Pro Shop Exp.	**$ 87,965**	**$ 9,852**	**$ 7,012**	**$ 2,840**	**$ 92,391**	**$ 97,559**	**$ (5,168)**
Pro Shop Revenue	**$ 125,664**	**$ 12,315**	**$ 10,892**	**$ (1,423)**	**$ 133,412**	**$ 166,754**	**$ 33,342**
Restaurant Expenditures							
Restaurant Expenditures							
Salaries	$ 336,263	$ 32,448	$ 27,964	$ 4,484	$ 327,450	$ 353,025	$ (25,574)
Administrative Fee	$ 8,354	$ 794	$ 434	$ 360	$ 7,895	$ 6,569	$ 1,326
FICA Expense	$ 25,724	$ 3,218	$ 2,997	$ 220	$ 35,160	$ 38,533	$ (3,373)
Health Insurance	$ 14,700	$ 1,112	$ 2,801	$ (1,690)	$ 12,754	$ 24,458	$ (11,704)
Workers Compensation	$ 7,300	$ 478	$ 720	$ (243)	$ 4,660	$ 7,719	$ (3,059)
Unemployment	$ 6,882	$ 478	$ 86	$ 392	$ 6,036	$ 5,318	$ 718
Telephone	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Utilities	$ 12,100	$ 1,187	$ 1,147	$ 40	$ 9,821	$ 13,517	$ (3,696)
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 August 31, 2026

	Adopted Budget	Current Month Actual 8/31/25	Current Month Actual 8/31/26	Current Month Variance	Year- to - Date Actual Thru 08/31/25	Year- to - Date Actual Thru 08/31/26	Year- to - Date Variance
Restaurant Expenditures Continued							
Merchant Fees	$ 32,208	$ 2,008	$ 1,829	$ 179	$ 24,304	$ 22,351	$ 1,953
Equipment Lease	$ 1,750	$ 143	$ 154	$ (11)	$ 1,570	$ 1,673	$ (103)
Kitchen Equipment/Supplies	$ -	$ 1,160	$ 934	$ 226	$ 13,026	$ 14,165	$ (1,139)
Paper & Plastic Supplies	$ 15,000	$ 1,009	$ 691	$ 318	$ 12,488	$ 8,180	$ 4,309
First Aid	$ -	$ -	$ -	$ -	$ (20)	$ -	$ (20)
Operating Supplies	$ 23,043	$ 453	$ 578	$ (125)	$ 1,681	$ 8,825	$ (7,144)
Delivery/Gas	$ 6,780	$ 473	$ 606	$ (133)	$ 4,926	$ 6,293	$ (1,367)
Dues & License	$ 11,500	$ (636)	$ 1,165	$ (1,801)	$ 11,702	$ 10,047	$ 1,655
Subtotal Restaurant Expenditures	**$ 502,803**	**$ 44,324**	**$ 42,108**	**$ 2,216**	**$ 473,454**	**$ 520,673**	**$ (47,220)**
Cost of Goods Sold							
Food & Snack Cost	$ 265,740	$ 15,330	$ 11,981	$ 3,349	$ 222,536	$ 184,792	$ 37,744
Beverage Cost	$ 33,764	$ 4,400	$ 3,112	$ 1,289	$ 32,924	$ 35,489	$ (2,565)
Beer Cost	$ 87,492	$ 5,667	$ 5,633	$ 34	$ 77,535	$ 76,624	$ 911
Wine Cost	$ 10,846	$ 2,007	$ 813	$ 1,194	$ 10,260	$ 8,835	$ 1,424
Liquor Cost	$ 62,894	$ 3,650	$ 4,506	$ (856)	$ 55,058	$ 51,235	$ 3,822
Subtotal Cost of Goods Sold	**$ 460,736**	**$ 31,054**	**$ 26,045**	**$ 5,010**	**$ 398,313**	**$ 356,977**	**$ 41,336**
Total Restaurant Expenditures	**$ 963,539**	**$ 75,378**	**$ 68,153**	**$ 7,226**	**$ 871,766**	**$ 877,650**	**$ (5,884)**
Total Restaurant Revenue	**$ 963,539**	**$ 70,990**	**$ 66,682**	**$ (4,307)**	**$ 868,145**	**$ 872,072**	**$ 3,927**
Total Golf & H&E Revenue	**$ 3,599,861**	**$ 225,785**	**$ 238,959**	**$ 13,174**	**$ 3,326,811**	**$ 3,513,274**	**$ 186,463**

Viera East

Community Development District

Golf Course, Pro Shop & Restaurant

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2026

	Adopted Budget	Current Month Actual 8/31/25	Current Month Actual 8/31/26	Current Month Variance	Year- to - Date Actual Thru 08/31/25	Year- to - Date Actual Thru 08/31/26	Year- to - Date Variance
Total Golf & H&E Expenditures	**$ 3,431,712**	**$ 263,277**	**$ 262,726**	**$ 551**	**$ 2,973,674**	**$ 3,228,155**	**$ (254,481)**
Excess (Deficiency) of Rev. over Exp.	$ 168,149	$ (37,492)	$ (23,767)	$ 13,725	$ 353,137	$ 285,120	$ (68,017)
Other Financing Sources/(Uses):							
Assessments - Recreation Debt Service	$ 560,250	$ 46,688	$ -	$ (46,688)	$ 513,563	$ 545,000	$ 31,438
Interest Income	$ 10,000	$ 2,386	$ 1,814	$ (572)	$ 21,499	$ 33,261	$ 11,763
Transfer In/(Out) - Capital Reserve	$ (166,149)	$ -	$ (249,939)	$ (249,939)	$ (84,410)	$ (416,088)	$ (331,678)
Transfer In/(Out) - Debt Service	$ -	$ -	$ -	$ -	$ -	$ (200,021)	$ (200,021)
Interest Expense	$ (27,250)	$ (4,438)	$ -	$ 4,438	$ (48,813)	$ (27,250)	$ 21,563
Principal Expense	$ (545,000)	$ (43,333)	$ -	$ 43,333	$ (476,667)	$ 0	$ 476,667
Total Other Financing Sources/(Uses)	**$ (168,149)**	**$ 1,302**	**$ (248,125)**	**$(249,428)**	**$ (74,828)**	**$ (65,098)**	**$ 9,730**
Net Change in Fund Balance	**$ (0)**	**$ (36,190)**	**$ (271,892)**		**$ 278,309**	**$ 220,022**	
Fund Balance - Beginning	**$ -**				**$ 639,514**	**$ 1,935,497**	
Fund Balance - Ending	**$ (0)**				**$ 917,823**	**$ 2,155,518**	

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
Number of Rounds													
Paid Rounds	3,803	4,463	3,836	4,374	4,540	4,049	4,987	5,128	4,256	4,335	3,851	-	47,622
Passholder Rounds	266	231	234	212	202	190	225	214	269	237	198	-	2,478
Comp Rounds	88	72	92	83	78	81	112	106	89	93	95	-	989
Revenue per Round													
Paid Rounds	$37	$44	$55	$50	$51	$70	$42	$44	$35	$38	$36	$0	$46
Revenues:													
Golf Course Revenue													
Greens Fees	$ 141,692	$ 198,514	$ 211,570	$ 220,628	$ 230,215	$ 282,643	$ 209,872	$ 223,595	$ 150,226	$ 164,641	$ 139,283	$ -	$ 2,172,879
Gift Cards - Sales & (Usage)	$ 804	$ (1,532)	$ 6,926	$ (898)	$ 866	$ (877)	$ (860)	$ 163	$ 1,910	$ (81)	$ 3,695	$ -	$ 10,116
Season Advance/Trail Fees	$ 8,686	$ 8,801	$ 8,359	$ 6,473	$ 8,070	$ 7,913	$ 7,600	$ 7,236	$ 7,080	$ 7,386	$ 7,292	$ -	$ 84,896
Loyalty Program	$ 2,725	$ 1,962	$ 2,289	$ 1,962	$ 1,199	$ 2,834	$ 1,853	$ 1,635	$ 1,853	$ 2,500	$ 872	$ -	$ 21,684
Driving Range	$ 7,850	$ 10,678	$ 9,338	$ 10,031	$ 10,229	$ 12,749	$ 9,606	$ 10,085	$ 9,241	$ 8,781	$ 7,302	$ -	$ 105,890
Golf Lessons	$ 3,260	$ 800	$ 1,180	$ 1,480	$ 2,330	$ 3,040	$ 7,600	$ 5,350	$ 5,610	$ 3,080	$ 1,130	$ -	$ 34,860
Misc. Income Golf Course	$ 595	$ 7,428	$ 168	$ (646)	$ 886	$ 614	$ 1,075	$ 641	$ 3,642	$ 605	$ 255	$ -	$ 15,262
Assessments - Recreation Op.	$ 1,520	$ 1,520	$ 1,520	$ 1,520	$ 1,520	$ 1,520	$ 1,520	$ 1,520	$ 13,626	$ 1,520	$ 1,556	$ -	$ 28,861
Subtotal Golf Course Revenue	**$ 167,131**	**$ 228,170**	**$ 241,349**	**$ 240,549**	**$ 255,316**	**$ 310,436**	**$ 238,266**	**$ 250,226**	**$ 193,187**	**$ 188,432**	**$ 161,385**	**$ -**	**$ 2,474,448**
Pro Shop Revenue													
Merchandise Sales	$ 11,613	$ 15,990	$ 14,215	$ 11,833	$ 13,852	$ 21,428	$ 16,510	$ 18,311	$ 16,210	$ 15,899	$ 10,892	$ -	$ 166,754
Subtotal Pro Shop Revenue	**$ 11,613**	**$ 15,990**	**$ 14,215**	**$ 11,833**	**$ 13,852**	**$ 21,428**	**$ 16,510**	**$ 18,311**	**$ 16,210**	**$ 15,899**	**$ 10,892**	**$ -**	**$ 166,754**
Restaurant Revenue													
Food & Snack Sales	$ 32,062	$ 37,185	$ 32,102	$ 40,832	$ 34,210	$ 40,098	$ 38,373	$ 43,499	$ 36,024	$ 35,797	$ 29,419	$ -	$ 399,601
Beverage Sales	$ 4,422	$ 5,367	$ 5,435	$ 5,174	$ 5,379	$ 5,966	$ 5,305	$ 6,483	$ 5,846	$ 6,202	$ 5,259	$ -	$ 60,837
Beer Sales	$ 16,300	$ 21,377	$ 16,229	$ 19,036	$ 19,140	$ 21,693	$ 18,641	$ 20,369	$ 17,821	$ 19,782	$ 16,809	$ -	$ 207,197
Wine Sales	$ 2,129	$ 1,751	$ 1,962	$ 2,822	$ 3,144	$ 3,173	$ 2,773	$ 3,361	$ 2,530	$ 2,575	$ 2,111	$ -	$ 28,331
Liquor Sales	$ 14,159	$ 18,925	$ 15,717	$ 16,069	$ 15,277	$ 17,511	$ 15,266	$ 18,900	$ 13,848	$ 14,424	$ 13,301	$ -	$ 173,399
Misc. Income - Restaurant	$ 1,564	$ 1,692	$ 2,299	$ (180)	$ (235)	$ (209)	$ (77)	$ (1,175)	$ (661)	$ (92)	$ (218)	$ -	$ 2,707
Subtotal Restaurant Revenue	**$ 70,635**	**$ 86,296**	**$ 73,744**	**$ 83,753**	**$ 76,915**	**$ 88,232**	**$ 80,282**	**$ 91,437**	**$ 75,408**	**$ 78,688**	**$ 66,682**	**$ -**	**$ 872,072**
Total Revenues	**$ 249,378**	**$ 330,457**	**$ 329,308**	**$ 336,135**	**$ 346,084**	**$ 420,096**	**$ 335,058**	**$ 359,974**	**$ 284,805**	**$ 283,020**	**$ 238,959**	**$ -**	**$ 3,513,274**

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
Expenditures:													
General Expenditures:													
Other Contractual Services	$ 855	$ 1,243	$ 156	$ 1,155	$ 1,155	$ 1,316	$ 1,686	$ 1,155	$ 1,455	$ 908	$ 1,155	$ -	$ 12,239
Telephone	$ 635	$ 891	$ 891	$ 940	$ 943	$ 942	$ 942	$ 953	$ 823	$ 1,525	$ 125	$ -	$ 9,610
Utilities	$ 548	$ 1,706	$ 1,715	$ 1,437	$ 1,113	$ 1,550	$ 1,643	$ 1,460	$ 2,066	$ 1,077	$ 1,250	$ -	$ 15,564
Repairs & Maintenance	$ 520	$ 370	$ 2,802	$ 465	$ 1,212	$ 372	$ 370	$ 372	$ 1,820	$ 62	$ 412	$ -	$ 8,776
Bank Charges	$ 5,168	$ 6,754	$ 7,281	$ 6,400	$ 7,266	$ 9,914	$ 7,470	$ 7,485	$ 5,285	$ 5,956	$ 5,517	$ -	$ 74,497
Office Supplies	$ 250	$ 648	$ 151	$ 120	$ 464	$ 1,053	$ 288	$ 77	$ 120	$ 1,240	$ 174	$ -	$ 4,586
Operating Supplies	$ 631	$ 2,890	$ 2,799	$ 1,145	$ 2,085	$ 2,266	$ 1,479	$ 2,052	$ 2,960	$ 3,301	$ 901	$ -	$ 22,509
Dues, Licenses & Subscriptions	$ 979	$ 879	$ 1,033	$ 582	$ 3,812	$ 582	$ 661	$ 582	$ 1,151	$ 1,178	$ 837	$ -	$ 12,279
Drug Testing - All Departments	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Training, Education & Emp. Rel.	$ 115	$ 316	$ 577	$ 1,890	$ 1,224	$ 199	$ 635	$ 312	$ 361	$ 68	$ 80	$ -	$ 5,776
Contractual Security	$ 147	$ 755	$ 294	$ 147	$ 970	$ 147	$ 147	$ 1,504	$ 681	$ 681	$ 1,504	$ -	$ 6,976
IT Services	$ 454	$ 461	$ 461	$ 455	$ 605	$ 455	$ 455	$ 1,088	$ 3,951	$ 1,573	$ 2,794	$ -	$ 12,752
Subtotal General Expenditure:	**$ 10,302**	**$ 16,913**	**$ 18,161**	**$ 14,735**	**$ 20,849**	**$ 18,797**	**$ 15,777**	**$ 17,040**	**$ 20,673**	**$ 17,569**	**$ 14,748**	**$ -**	**$ 185,564**
Administrative Expenditures:													
Legal Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Arbitrage	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Dissemination	$ 92	$ 92	$ 92	$ 92	$ 92	$ 92	$ 92	$ 92	$ 92	$ 92	$ 92	$ -	$ 1,011
Engineering	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Trustee Fees	$ 341	$ 341	$ 341	$ 341	$ 341	$ 341	$ 341	$ 341	$ 341	$ 139	$ 139	$ -	$ 3,346
Annual Audit	$ 440	$ 440	$ 440	$ 440	$ 440	$ 440	$ 440	$ 440	$ 440	$ 440	$ 440	$ -	$ 4,838
Golf Course Admin. Services	$ 4,690	$ 4,690	$ 4,690	$ 4,690	$ 4,690	$ 4,690	$ 4,690	$ 4,690	$ 4,690	$ 4,690	$ 4,690	$ -	$ 51,590
Insurance	$ 11,532	$ 11,532	$ 11,532	$ 11,532	$ 11,532	$ 11,532	$ 11,532	$ 11,532	$ 11,532	$ 11,532	$ 11,532	$ -	$ 126,849
Marketing	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Property Taxes	$ 1,083	$ 607	$ 845	$ 845	$ 845	$ 845	$ 845	$ 845	$ 845	$ 845	$ 845	$ -	$ 9,291
Subtotal Administrative Exp.	**$ 18,177**	**$ 17,701**	**$ 17,939**	**$ 17,939**	**$ 17,939**	**$ 17,939**	**$ 17,939**	**$ 17,939**	**$ 17,939**	**$ 17,738**	**$ 17,738**	**$ -**	**$ 196,926**
Total General & Admin.	**$ 28,479**	**$ 34,614**	**$ 36,100**	**$ 32,674**	**$ 38,788**	**$ 36,736**	**$ 33,716**	**$ 34,979**	**$ 38,612**	**$ 35,307**	**$ 32,486**	**$ -**	**$ 382,490**

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
Operations & Maintenance													
Golf Operations Expenditures													
Salaries	$ 29,142	$ 32,695	$ 33,012	$ 33,173	$ 37,611	$ 28,731	$ 33,798	$ 36,718	$ 35,210	$ 39,783	$ 32,452	$ -	$ 372,325
Administrative Fee	$ 1,139	$ 1,100	$ 1,379	$ 1,208	$ 1,413	$ 1,049	$ 616	$ 951	$ 1,281	$ 1,251	$ 1,097	$ -	$ 12,485
FICA Expense	$ 3,030	$ 2,821	$ 2,525	$ 2,538	$ 2,877	$ 2,198	$ 2,586	$ 2,809	$ 2,694	$ 3,043	$ 2,483	$ -	$ 29,604
Health Insurance	$ 67	$ 67	$ 958	$ 1,105	$ 984	$ 984	$ 984	$ 984	$ 984	$ 794	$ 984	$ -	$ 8,894
Workers Compensation	$ 626	$ 583	$ 522	$ 524	$ 705	$ 741	$ 872	$ 947	$ 908	$ 1,026	$ 837	$ -	$ 8,292
Unemployment	$ 425	$ 338	$ 605	$ 900	$ 805	$ 586	$ 598	$ 561	$ 458	$ 360	$ 202	$ -	$ 5,838
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	$ 1,950	$ -	$ 20,267
Repairs	$ -	$ 37	$ 119	$ 139	$ 268	$ 580	$ 54	$ 37	$ -	$ 2,953	$ 258	$ -	$ 4,444
Pest Control	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Supplies	$ 3,798	$ 810	$ 204	$ 680	$ 538	$ 528	$ 794	$ 590	$ 528	$ 914	$ 537	$ -	$ 9,920
Uniforms	$ 831	$ (100)	$ 220	$ -	$ -	$ 190	$ -	$ 193	$ 349	$ -	$ -	$ -	$ 1,683
Training, Education & Emp. Rel.	$ 227	$ -	$ -	$ -	$ 45	$ -	$ -	$ -	$ 26	$ -	$ 154	$ -	$ 452
Cart Lease	$ 11,404	$ 18,357	$ 11,404	$ 11,457	$ 11,404	$ 11,731	$ 11,404	$ 11,610	$ 11,404	$ 11,404	$ 11,770	$ -	$ 133,349
Cart Maintenance	$ 884	$ 305	$ -	$ -	$ 608	$ -	$ 824	$ 21	$ 813	$ 2,115	$ -	$ -	$ 5,570
Driving Range	$ 1,579	$ 415	$ -	$ 769	$ -	$ -	$ -	$ 1,213	$ 2,141	$ -	$ 18	$ -	$ 6,135
Subtotal Operating Exp.	**$ 56,539**	**$ 57,634**	**$ 52,826**	**$ 54,431**	**$ 59,396**	**$ 50,581**	**$ 54,600**	**$ 58,613**	**$ 58,793**	**$ 67,287**	**$ 52,743**	**$ -**	**$ 623,442**
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	$ 48,685	$ -	$ 529,901
Administrative Fees	$ 478	$ 459	$ 490	$ 319	$ 633	$ 310	$ 303	$ 460	$ 366	$ 49	$ 294	$ -	$ 4,162
FICA Expense	$ 4,831	$ 4,209	$ 3,810	$ 4,009	$ 4,164	$ 2,984	$ 3,565	$ 3,637	$ 3,624	$ 3,771	$ 3,724	$ -	$ 42,327
Employee Insurance	$ 4,616	$ 4,622	$ 5,931	$ 7,892	$ 6,541	$ 6,567	$ 6,567	$ 6,567	$ 6,567	$ 6,567	$ 6,461	$ -	$ 68,897
Workers Compensation	$ 996	$ 860	$ 783	$ 817	$ 1,013	$ 1,010	$ 1,195	$ 1,219	$ 1,214	$ 1,260	$ 1,250	$ -	$ 11,617
Unemployment	$ 149	$ 78	$ 735	$ 1,467	$ 674	$ 68	$ 11	$ 1	$ -	$ -	$ -	$ -	$ 3,183
Retirement Contribution	$ -	$ -	$ 165	$ 458	$ 488	$ 328	$ 449	$ 596	$ 459	$ 337	$ 460	$ -	$ 3,739
Utilities/Water	$ 803	$ 3,795	$ 1,991	$ 2,141	$ 2,419	$ 2,142	$ 2,116	$ 2,527	$ 2,536	$ 2,859	$ 2,492	$ -	$ 25,822
Repairs	$ 4,770	$ 1,969	$ 2,584	$ 2,789	$ 4,158	$ 3,769	$ 2,856	$ 2,683	$ 10,659	$ 9,367	$ 6,242	$ -	$ 51,845
Restaurant Repairs	$ 104	$ 29	$ 420	$ -	$ 1,048	$ 3,633	$ 1,454	$ 1,469	$ 1,344	$ 2,080	$ 2,023	$ -	$ 13,604
Fuel & Oil	$ 2,819	$ 2,222	$ 1,764	$ 2,680	$ 1,826	$ 3,113	$ 2,697	$ 2,801	$ 3,023	$ 5,201	$ 3,439	$ -	$ 31,586
Pest Control	$ 406	$ 406	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 812
Irrigation/Drainage	$ -	$ 129	$ 3,300	$ 359	$ 133	$ -	$ 265	$ 610	$ 1,313	$ 984	$ 1,124	$ -	$ 8,216
Sand and Topsoil	$ 995	$ 1,158	$ 2,136	$ 2,950	$ 2,377	$ 4,134	$ 2,344	$ -	$ 7,728	$ 1,036	$ -	$ -	$ 24,859

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	$ 13,042	$ 18,482	$ 19,093	$ 15,762	$ 15,720	$ 16,073	$ 19,704	$ 9,518	$ 12,260	$ -	$ 155,438
Seed/Sod	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Trash Removal	$ 233	$ 233	$ 1,258	$ 471	$ -	$ 233	$ 233	$ 1,231	$ 233	$ 233	$ 224	$ -	$ 4,581
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	$ 36	$ -	$ 11,100
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	$ 1,400	$ -	$ 13,359
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	$ 1,224	$ -	$ 12,134
Equipment Rental	$ -	$ -	$ -	$ 4,000	$ -	$ -	$ -	$ 2,500	$ -	$ 2,500	$ -	$ -	$ 9,000
Equipment Lease	$ 18,419	$ 25,075	$ 17,784	$ 17,782	$ 19,324	$ 17,783	$ 17,828	$ 17,159	$ 18,449	$ 23,643	$ 10,995	$ -	$ 204,242
Subtotal Golf Main. Exp.	**$ 100,524**	**$ 104,806**	**$ 113,008**	**$ 124,539**	**$ 122,665**	**$ 105,409**	**$ 107,727**	**$ 110,307**	**$ 132,913**	**$ 122,783**	**$ 102,334**	**$ -**	**$ 1,247,014**
Total Operations & Mainten.	**$ 157,062**	**$ 162,439**	**$ 165,834**	**$ 178,970**	**$ 182,061**	**$ 155,990**	**$ 162,327**	**$ 168,919**	**$ 191,707**	**$ 190,070**	**$ 155,076**	**$ -**	**$ 1,870,457**
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	$ 7,012	$ -	$ 97,559
Subtotal Merchandise Exp.	**$ (3,217)**	**$ 9,209**	**$ 11,511**	**$ 9,091**	**$ 5,178**	**$ 10,783**	**$ 12,639**	**$ 13,271**	**$ 11,652**	**$ 10,430**	**$ 7,012**	**$ -**	**$ 97,559**
Total Pro Shop Exp.	**$ (3,217)**	**$ 9,209**	**$ 11,511**	**$ 9,091**	**$ 5,178**	**$ 10,783**	**$ 12,639**	**$ 13,271**	**$ 11,652**	**$ 10,430**	**$ 7,012**	**$ -**	**$ 97,559**
Restaurant Expenditures													
Restaurant Expenditures													
Salaries	$ 32,626	$ 32,424	$ 33,852	$ 33,716	$ 37,689	$ 28,939	$ 32,725	$ 32,118	$ 31,228	$ 29,743	$ 27,964	$ -	$ 353,025
Administrative Fee	$ 696	$ 970	$ 333	$ 660	$ 603	$ 567	$ 434	$ 757	$ 435	$ 679	$ 434	$ -	$ 6,569
FICA Expense	$ 4,158	$ 3,794	$ 3,156	$ 3,609	$ 3,992	$ 3,097	$ 3,458	$ 3,580	$ 3,346	$ 3,345	$ 2,997	$ -	$ 38,533
Health Insurance	$ 988	$ 988	$ 2,672	$ 2,106	$ 1,831	$ 1,840	$ 2,879	$ 2,751	$ 2,800	$ 2,801	$ 2,801	$ -	$ 24,458
Workers Compensation	$ 681	$ 589	$ 504	$ 526	$ 713	$ 746	$ 841	$ 816	$ 816	$ 767	$ 720	$ -	$ 7,719
Unemployment	$ 209	$ 217	$ 753	$ 1,265	$ 1,051	$ 533	$ 504	$ 460	$ 122	$ 118	$ 86	$ -	$ 5,318
Telephone	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Utilities	$ 825	$ 2,448	$ 879	$ 1,032	$ 1,294	$ 1,148	$ 1,241	$ 1,061	$ 1,104	$ 1,337	$ 1,147	$ -	$ 13,517
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	$ 1,829	$ -	$ 22,351
Equipment Lease	$ 143	$ 143	$ 154	$ 154	$ 154	$ 154	$ 154	$ 154	$ 154	$ 154	$ 154	$ -	$ 1,673
Kitchen Equipment/Supplies	$ 701	$ 1,617	$ 667	$ 1,070	$ 1,713	$ 1,198	$ 1,812	$ 1,711	$ 1,770	$ 972	$ 934	$ -	$ 14,165
Paper & Plastic Supplies	$ 402	$ 792	$ 719	$ 1,173	$ 401	$ 569	$ 598	$ 780	$ 1,392	$ 663	$ 691	$ -	$ 8,180
First Aid	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Operating Supplies	$ 1,077	$ 353	$ 66	$ 860	$ 802	$ 988	$ 1,684	$ 423	$ 900	$ 1,092	$ 578	$ -	$ 8,825
Delivery/Gas	$ 435	$ 506	$ 454	$ 507	$ 522	$ 688	$ 673	$ 638	$ 593	$ 671	$ 606	$ -	$ 6,293
Dues & License	$ 2,054	$ 808	$ 478	$ 1,680	$ 1,924	$ 155	$ 58	$ 58	$ 1,608	$ 58	$ 1,165	$ -	$ 10,047
Subtotal Restaurant Exp.	**$ 46,765**	**$ 47,736**	**$ 47,317**	**$ 49,958**	**$ 54,494**	**$ 42,779**	**$ 49,397**	**$ 47,437**	**$ 48,349**	**$ 44,334**	**$ 42,108**	**$ -**	**$ 520,673**
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	$ 11,981	$ -	$ 184,792
Beverage Cost	$ 3,886	$ 821	$ 6,614	$ 4,514	$ 854	$ 2,617	$ 2,653	$ 4,034	$ 3,269	$ 3,114	$ 3,112	$ -	$ 35,489
Beer Cost	$ 5,583	$ 6,457	$ 6,635	$ 6,870	$ 6,742	$ 8,545	$ 9,388	$ 5,107	$ 9,235	$ 6,431	$ 5,633	$ -	$ 76,624
Wine Cost	$ (590)	$ 386	$ 412	$ 2,057	$ 950	$ 1,589	$ 1,203	$ (86)	$ 1,046	$ 1,055	$ 813	$ -	$ 8,835
Liquor Cost	$ 3,374	$ 3,085	$ 6,029	$ 3,442	$ 7,015	$ 4,305	$ 7,403	$ 931	$ 6,884	$ 4,262	$ 4,506	$ -	$ 51,235
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**	**$ 26,045**	**$ -**	**$ 356,977**
Total Restaurant Exp.	**$ 74,115**	**$ 82,688**	**$ 82,390**	**$ 80,871**	**$ 85,680**	**$ 77,263**	**$ 89,575**	**$ 77,307**	**$ 83,722**	**$ 75,885**	**$ 68,153**	**$ -**	**$ 877,650**
Total Expenditures	**$ 256,440**	**$ 288,950**	**$ 295,836**	**$ 301,606**	**$ 311,707**	**$ 280,772**	**$ 298,256**	**$ 294,476**	**$ 325,693**	**$ 311,692**	**$ 262,726**	**$ -**	**$ 3,228,155**
Excess (Def.) of Rev. over Exp.	$ (7,061)	$ 41,507	$ 33,473	$ 34,529	$ 34,376	$ 139,324	$ 36,802	$ 65,498	$ (40,888)	$ (28,673)	$ (23,767)	$ -	$ 285,120
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	$ 1,814	$ -	$ 33,261
Transfer In/(Out) - Cap. Reserve	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (166,149)	$ -	$ (249,939)	$ -	$ (416,088)
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**	**#######**	**$ -**	**$ (65,098)**
Net Change in Fund Balance	**$ (5,768)**	**$ 42,738**	**$ 34,560**	**$ 35,579**	**$ 35,575**	**$ 141,819**	**$ (160,655)**	**$ 599,156**	**$ (204,771)**	**$ (26,319)**	**#######**	**$ -**	**$ 220,022**

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%	40.7%		
Beverage Cost	87.9%	15.3%	121.7%	87.2%	15.9%	43.9%	50.0%	62.2%	55.9%	50.2%	59.2%		
Beer Cost	34.3%	30.2%	40.9%	36.1%	35.2%	39.4%	50.4%	25.1%	51.8%	32.5%	33.5%		
Wine Cost	-27.7%	22.1%	21.0%	72.9%	30.2%	50.1%	43.4%	-2.6%	41.4%	41.0%	38.5%		
Liquor Cost	23.8%	16.3%	38.4%	21.4%	45.9%	24.6%	48.5%	4.9%	49.7%	29.5%	33.9%		

Viera East

Community Development District

Capital Reserve Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2026

	Adopted Budget	Prorated Budget Thru 08/31/26	General Fund Allocation	Golf Course Allocation	Total Actual Thru 08/31/26
Revenues					
Interest	$ 2,500	$ 2,292	$ 13,209	$ 31,144	$ 44,353
Total Revenues	**$ 2,500**	**$ 2,292**	**$ 13,209**	**$ 31,144**	**$ 44,353**
Expenditures:					
Capital Outlay	$ 238,921	$ 219,011	$ 79,411	$ 128,616	$ 208,027
Truck Maintenance	$ 25,000	$ 22,917	$ -	$ -	$ -
Bank Fee	$ -	$ -	$ 91	$ 214	$ 305
Sign Project	$ 20,000	$ 18,333	$ 6,723	$ -	$ 6,723
Vehicle Purchase	$ -	$ -	$ -	$ -	$ -
Total Expenditures	**$ 283,921**	**$ 260,261**	**$ 86,225**	**$ 128,831**	**$ 215,055**
Excess (Deficiency) of Revenues over Expen	**$ (281,421)**		**$ (73,016)**	**$ (97,687)**	**$ (170,703)**
Other Financing Sources/(Uses)					
Transfer In/(Out) - General Fund	$ 19,058	$ 19,058	$ 19,058	$ -	$ 19,058
Transfer In/(Out) - Golf Course	$ 166,149	$ 166,149	$ -	$ 416,088	$ 416,088
Total Other Financing Sources (Uses)	**$ 185,206**	**$ 185,206**	**$ 19,058**	**$ 416,088**	**$ 435,146**
Net Change in Fund Balance	**$ (96,215)**	**$ 185,206**	**$ (53,958)**	**$ 318,401**	**$ 264,443**
Fund Balance - Beginning	**$ 1,407,203**	**$1,407,203**	**$ 468,559**	**$ 1,104,767**	**$ 1,573,325**
Fund Balance - Ending	**$ 1,310,989**	**$1,592,410**	**$ 414,601**	**$ 1,423,168**	**$ 1,837,768**

Viera East

Community Development District

Capital Reserve Fund

Capital Outlay Check Register Detail

For The Period Ending August 31, 2026

Check Date	Fund	Vendor	Detail		Amount
10/31/25	General	Regions	Bank Fee	$	91
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				**$**	**86,225**
10/15/25	Golf Course	Landirr	Cart Path Project (Hole #17)	$	54,940
10/31/25	Golf Course	Regions	Bank Fee	$	214
12/12/25	Golf Course	Golf Specialties	70/30 Sand / Compost Mix	$	1,141
12/19/25	Golf Course	Golf Ventures	Nematicide / Fertility Tee Program	$	8,758
01/07/26	Golf Course	Architectonic Inc.	GC Deck & Simulator	$	3,750
02/16/26	Golf Course	Turf Solutions	Compost	$	3,331
04/22/26	Golf Course	Golf Ventures	Soil Amendments	$	1,851
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
06/22/26	Golf Course	Turf Solutions	Root Pruning Around Tee Areas	$	2,500
07/10/26	Golf Course	Golf Specialties	70/30 Sand / Compost Mix	$	1,170
07/17/26	Golf Course	Turf Solutions	20-20-20 Fertilizer	$	2,920
Total Golf Course				**$**	**128,831**
Total				**$**	**215,055**

Viera East

Community Development District

Debt Service Fund Series 2020

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2026

	Adopted Budget	Prorated Budge Thru 08/31/26	Actual Thru 08/31/26	Variance
Revenues:				
Assessments - Tax Roll	$ 655,615	$ 655,615	$ 660,497	$ 4,882
Interest	$ 5,000	$ 4,583	$ 16,712	$ 12,129
Total Revenues	**$ 660,615**	**$ 660,198**	**$ 677,210**	**$ 17,011**
Expenditures:				
Interest - 11/1	$ 75,658	$ 75,658	$ 75,658	$ -
Principal - 5/1	$ 795,000	$ 795,000	$ 795,000	$ -
Interest - 5/1	$ 75,658	$ 75,658	$ 75,658	$ -
Total Expenditures	**$ 946,315**	**$ 946,315**	**$ 946,315**	**$ -**
Excess (Deficiency) of Revenues over Expen	$ (285,700)		$ (269,105)	
Other Financing Sources/(Uses):				
Transfer In/(Out)	$ -	$ -	$ 200,021	$ 200,021
Total Other Financing Sources/(Uses)	$ -	$ -	$ 200,021	$ 200,021
Net Change in Fund Balance	**$ (285,700)**		**$ (69,084)**	
Fund Balance - Beginning	**$ 379,668**		**$ 377,424**	
Fund Balance - Ending	**$ 93,968**		**$ 308,340**	

Viera East

Community Development District

Capital Projects Fund Series 2020

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2026

	Adopted Budget	Prorated Budget Thru 08/31/26	Actual Thru 08/31/26	Variance
Revenues				
Interest	$ -	$ -	$ 2,123	$ 2,123
Total Revenues	**$ -**	**$ -**	**$ 2,123**	**$ 2,123**
Expenditures:				
Capital Outlay	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Excess (Deficiency) of Revenues over Expen	**$ -**		**$ 2,123**	
Other Financing Sources/(Uses)				
Transfer In/(Out)	$ -	$ -	$ -	$ -
Total Other Financing Sources (Uses)	**$ -**	**$ -**	**$ -**	**$ -**
Net Change in Fund Balance	**$ -**		**$ 2,123**	
Fund Balance - Beginning	**$ -**		**$ 51,093**	
Fund Balance - Ending	**$ -**		**$ 53,216**	