

***Viera East
Community Development District***

Agenda

July 25, 2024

AGENDA

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

July 19, 2024

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, July 25, 2024, at 7:00 p.m. at the Faith Lutheran Church, 5550 Faith Drive, Viera, FL.**

1. Roll Call
2. Pledge of Allegiance
3. Public Comment Period
4. Approval of Minutes of the June 27th 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
 - D. Restaurant Report
8. Treasurer's Report
 - A. Approval of Check Register
 - B. Balance Sheet and Income Statements
9. Supervisor's Requests
10. Adjournment

MINUTES

*to be provided under
separate cover*

SECTION VI

SECTION A

Viera East CDD Action Items
7/25/2024

Item #	Action Item	Assigned To:	Status	Date Added	Estimated Start	Estimated Completion	Comments/Estimated Completion
1	Driving Range Parking	Moller	Ongoing	3/9/23			CDD to install signage for Roadway Parking
2	WMD	Showe	Ongoing	2/22/24			They are planning to come to August 8th Workshop
3	Park Improvements	Moller/Webb	Ongoing	2/22/24			

SECTION VIII

SECTION A

Viera East
Community Development District
 Check Register Summary
 June 21, 2024 through July 18, 2024

Fund	Date	Check #'s	Amount
<i>General Fund</i>			
	6/27/24	5108-5118	\$ 3,920.05
	7/3/24	5119-5122	\$ 14,530.05
	7/11/24	5123-5127	\$ 11,061.26
	7/18/24	5128-5134	\$ 5,173.32
	7/18/24	5135	\$ 49.99
		Sub-Total	\$ 34,734.67
<i>Capital Reserve</i>			
	6/27/24	-	\$ -
		Sub-Total	\$ -
<i>Golf Course</i>			
	6/27/24	31776-31786	\$ 16,921.00
	6/27/24	31787	\$ 649.00
	7/3/24	31788-31806	\$ 23,205.54
	7/11/24	31807-31827	\$ 9,310.44
	7/18/24	31828-31849	\$ 33,064.69
	7/18/24	31829 - Voided	\$ (73.77)
	7/18/24	31850	\$ 370.96
		Sub-Total	\$ 83,447.86
Total			\$ 118,182.53

<u>VEND#</u>	<u>VENDOR NAME</u>	<u>CHECK NO.</u>	<u>CHECK DATE</u>	<u>CHECK AMOUNT</u>
00318	AL JAMES	005108	6/27/2024	200.00
00267	BERRY DISPOSAL	005109	6/27/2024	425.00
00034	CITY OF COCOA	005110	6/27/2024	209.64
00286	FUSION, LLC	005111	6/27/2024	1,235.42
00292	LACEY CONNELLY	005112	6/27/2024	200.00
00321	MARTIN GALLAGHER	005113	6/27/2024	200.00
00291	ROCKSTAR KARAOKE ENTERTAINMENT LLC	005114	6/27/2024	350.00
00291	ROCKSTAR KARAOKE ENTERTAINMENT LLC	005115	6/27/2024	350.00
00291	ROCKSTAR KARAOKE ENTERTAINMENT LLC	005116	6/27/2024	350.00
00291	ROCKSTAR KARAOKE ENTERTAINMENT LLC	005117	6/27/2024	350.00
00188	UNIFIRST CORPORATION	005118	6/27/2024	49.99
				3,920.05

	VIERA EAST-GENERAL FUND			3,920.05

<u>VEND#</u>	<u>VENDOR NAME</u>	<u>CHECK NO.</u>	<u>CHECK DATE</u>	<u>CHECK AMOUNT</u>
00285	A NEW LIFE LAWN CARE & MORE	005119	7/03/2024	1,800.00
00322	ATCO INTERNATIONAL	005120	7/03/2024	171.46
00040	ECOR INDUSTRIES, INC.	005121	7/03/2024	12,333.59
00279	JIM MOLLER	005122	7/03/2024	225.00
				14,530.05

	VIERA EAST-GENERAL FUND			14,530.05

<u>VEND#</u>	<u>VENDOR NAME</u>	<u>CHECK NO.</u>	<u>CHECK DATE</u>	<u>CHECK AMOUNT</u>
00267	BERRY DISPOSAL	005123	7/03/2024	425.00
00126	GOVERNMENTAL MANAGEMENT SERVICES	005124	7/03/2024	9,671.25
00209	LELAND'S TREE SERVICE	005125	7/03/2024	500.00
00185	STAPLES ADVANTAGE	005126	7/03/2024	365.03
00188	UNIFIRST CORPORATION	005127	7/03/2024	99.98
				11,061.26

	VIERA EAST-GENERAL FUND			11,061.26

<u>VEND#</u>	<u>VENDOR NAME</u>	<u>CHECK NO.</u>	<u>CHECK DATE</u>	<u>CHECK AMOUNT</u>
00222	ALLEGRA-ROCKLEDGE	005128	7/18/2024	146.00
00115	ATLANTIC CULVERT COMPANY, INC.	005129	7/18/2024	1,100.00
00195	ECOLAB PEST ELIMINATION DIV	005130	7/18/2024	454.88
00296	EVERBANK, N.A.	005131	7/18/2024	2,298.44
00210	FPL	005132	7/18/2024	84.00
00191	PIRTEK SPACE COAST	005133	7/18/2024	305.00
00626	SHUTTS & BOWEN LLP	005134	7/18/2024	785.00
				5,173.32

	VIERA EAST-GENERAL FUND			5,173.32

<u>VEND#</u>	<u>VENDOR NAME</u>	<u>CHECK NO.</u>	<u>CHECK DATE</u>	<u>CHECK AMOUNT</u>
00188	UNIFIRST CORPORATION	005135	7/18/2024	49.99
				49.99
	VIERA EAST-GENERAL FUND			----- 49.99

<u>VEND#</u>	<u>VENDOR NAME</u>	<u>CHECK NO.</u>	<u>CHECK DATE</u>	<u>CHECK AMOUNT</u>
01550	CHUCK INDEPENDENT BREAD DIST, LLC	031776	6/27/2024	147.95
00024	CITY OF COCOA UTILITIES	031777	6/27/2024	966.98
00078	ECOLAB	031778	6/27/2024	130.00
00947	ECOLAB PEST ELIMINATION	031779	6/27/2024	370.96
00587	GLOVER OIL COMPANY INC	031780	6/27/2024	2,975.74
01514	NOBLE TURF, LLC	031781	6/27/2024	5,141.00
00694	PRECISION SMALL ENGINE CO., INC.	031782	6/27/2024	1,420.66
00315	PRESTIGE FLAG INC	031783	6/27/2024	723.05
01324	REGIONS BANK	031784	6/27/2024	.00
01324	REGIONS BANK	031785	6/27/2024	3,904.17
00130	SYSCO	031786	6/27/2024	1,140.49
				16,921.00
	VIERA EAST- GOLF COURSE			----- 16,921.00

AP300R
*** CHECK NOS. 031787-031787

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 7/12/24
VIERA EAST- GOLF COURSE
BANK B VIERA EAST-GOLF

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
6/27/24	01629	7/01/24	SUP00570	202407 340-57200-54000	MAINTENANCE FEES JUL24	*	649.00	
								649.00 031787
TOTAL FOR BANK B							649.00	
TOTAL FOR REGISTER							649.00	

VIER --VIERA EAST-- AWOLFE

<u>VEND#</u>	<u>VENDOR NAME</u>	<u>CHECK NO.</u>	<u>CHECK DATE</u>	<u>CHECK AMOUNT</u>
01485	ACUSHNET COMPANY	031788	7/03/2024	1,027.46
01654	ALSCO	031789	7/03/2024	309.36
00987	BLUEWATER CREATIVE GROUP INC	031790	7/03/2024	763.50
00850	BREVARD COUNTY TAX COLLECTOR	031791	7/03/2024	87.00
01550	CHUCK INDEPENDENT BREAD DIST, LLC	031792	7/03/2024	326.05
00483	LOWE'S	031793	7/03/2024	.00
00483	LOWE'S	031794	7/03/2024	347.34
00180	NAPA AUTO PARTS	031795	7/03/2024	567.31
01514	NOBLE TURF, LLC	031796	7/03/2024	1,650.88
00504	PIRTEK SPACE COAST	031797	7/03/2024	437.77
00808	PETTY CASH	031798	7/03/2024	1,000.00
01324	REGIONS BANK	031799	7/03/2024	.00
01324	REGIONS BANK	031800	7/03/2024	1,563.34
01369	SRIXON/CLEVELAND GOLF/XXIO	031801	7/03/2024	80.38
00130	SYSCO	031802	7/03/2024	1,978.63
00243	TAYLOR MADE GOLF COMPANY, INC	031803	7/03/2024	476.70
01512	THE HUNTINGTON NATIONAL BANK	031804	7/03/2024	12,345.93
00807	UNIFIRST CORPORATION	031805	7/03/2024	115.16
00117	WESCOTURF INC.	031806	7/03/2024	128.73
				23,205.54

	VIERA EAST- GOLF COURSE			23,205.54

<u>VEND#</u>	<u>VENDOR NAME</u>	<u>CHECK NO.</u>	<u>CHECK DATE</u>	<u>CHECK AMOUNT</u>
01654	ALSCO	031807	7/03/2024	154.68
01553	CHARTER COMMUNICATIONS	031808	7/03/2024	404.38
01550	CHUCK INDEPENDENT BREAD DIST, LLC	031809	7/03/2024	338.20
01388	DEX IMAGING	031810	7/03/2024	95.20
01196	E-Z-GO A TEXTRON COMPANY	031811	7/03/2024	1,147.35
01438	FLORIDA STATE GOLF ASSOCIATION	031812	7/03/2024	252.00
00587	GLOVER OIL COMPANY INC	031813	7/03/2024	835.97
00097	GOLF ASSOCIATES SCORECARD COMPANY	031814	7/03/2024	195.97
01071	GOVERNMENTAL MANAGEMENT SERVICES	031815	7/03/2024	83.33
01664	JACK TRAYLOR	031816	7/03/2024	23.94
00180	NAPA AUTO PARTS	031817	7/03/2024	15.12
01358	NEXAIR, LLC	031818	7/03/2024	39.22
00176	ROYAL BATTERY DISTRIBUTORS	031819	7/03/2024	166.88
00626	SHUTTS & BOWEN LLP	031820	7/03/2024	562.50
01334	SITEONE LANDSCAPE SUPPLY, LLC	031821	7/03/2024	2,300.00
01369	SRIXON/CLEVELAND GOLF/XXIO	031822	7/03/2024	190.90
00130	SYSCO	031823	7/03/2024	1,112.33
01656	THE HUNTINGTON NATIONAL BANK	031824	7/03/2024	90.72
00807	UNIFIRST CORPORATION	031825	7/03/2024	157.07
00068	WASTE MANAGEMENT	031826	7/03/2024	941.38
00117	WESCOTURF INC.	031827	7/03/2024	203.30
				9,310.44

	VIERA EAST- GOLF COURSE			9,310.44

<u>VEND#</u>	<u>VENDOR NAME</u>	<u>CHECK NO.</u>	<u>CHECK DATE</u>	<u>CHECK AMOUNT</u>
01413	ACUSHNET COMPANY	031828	7/18/2024	70.62
01627	ADT COMMERCIAL	031829	7/18/2024	73.77
01654	ALSCO	031830	7/18/2024	154.68
01550	CHUCK INDEPENDENT BREAD DIST, LLC	031831	7/18/2024	338.85
00880	CINTAS FIRE PROTECTION	031832	7/18/2024	1,406.47
01241	CRYSTAL HI RISE, INC.	031833	7/18/2024	275.00
00076	FLORIDA CITY GAS	031834	7/18/2024	385.26
00035	FPL	031835	7/18/2024	3,623.79
01532	JANI-KING OF ORLANDO	031836	7/18/2024	435.20
01568	JENNIFER WORCHEL	031837	7/18/2024	100.00
01581	MADDEN AERATION	031838	7/18/2024	2,500.00
00504	PIRTEK SPACE COAST	031839	7/18/2024	228.38
00808	PETTY CASH	031840	7/18/2024	940.00
01536	ROBB & TAYLOR ENGINEERING SOLUTIONS	031841	7/18/2024	500.00
01334	SITEONE LANDSCAPE SUPPLY, LLC	031842	7/18/2024	84.00
00130	SYSCO	031843	7/18/2024	1,228.02
01656	THE HUNTINGTON NATIONAL BANK	031844	7/18/2024	15,708.09
01666	TOM AGANS	031845	7/18/2024	150.00
01588	TURF SOLUTIONS OF FLORIDA INC	031846	7/18/2024	950.00
00807	UNIFIRST CORPORATION	031847	7/18/2024	660.10
01502	UNIQUE WEBB CONSULTING	031848	7/18/2024	2,600.00
01558	WELLS FARGO FINANCIAL LEASING, INC.	031849	7/18/2024	652.46
				33,064.69

	VIERA EAST- GOLF COURSE			33,064.69

<u>VEND#</u>	<u>VENDOR NAME</u>	<u>CHECK NO.</u>	<u>CHECK DATE</u>	<u>CHECK AMOUNT</u>
00947	ECOLAB PEST ELIMINATION	031850	7/18/2024	370.96
				370.96
	VIERA EAST- GOLF COURSE			----- 370.96

SECTION B

Viera East
Community Development District

Unaudited Financial Reporting
June 30, 2024



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Viera East
Community Development District
Combined Balance Sheet
June 30, 2024

	General Fund	Capital Reserve Fund	Debt Service Fund	Capital Projects Fund	Golf Course/ Recreation Fund	Totals Governmental Fund
Assets:						
<u>Cash:</u>						
Operating Account	\$ 865,377	\$ -	\$ -	\$ -	\$ 622,273	\$ 1,487,649
Capital Reserve Account	\$ -	\$ 1,469,011	\$ -	\$ -	\$ -	\$ 1,469,011
Assessments Receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Receivable	\$ -	\$ -	\$ -	\$ -	\$ 215	\$ 215
Due from Capital Projects	\$ -	\$ 79,752	\$ -	\$ -	\$ -	\$ 79,752
Due from Capital Reserve	\$ 1,232	\$ -	\$ -	\$ -	\$ -	\$ 1,232
Due from Golf Course	\$ 19,520	\$ 426	\$ -	\$ -	\$ -	\$ 19,945
Due from General Fund	\$ -	\$ 5,846	\$ 106,941	\$ -	\$ 236,600	\$ 349,387
Due from Other	\$ -	\$ -	\$ -	\$ -	\$ 13,080	\$ 13,080
Prepaid Expenses	\$ 13,336	\$ -	\$ -	\$ -	\$ 138,540	\$ 151,876
Inventory- Pro Shop	\$ -	\$ -	\$ -	\$ -	\$ 53,268	\$ 53,268
Inventory- Hook & Eagle	\$ -	\$ -	\$ -	\$ -	\$ 28,464	\$ 28,464
<u>Investments:</u>						
State Board of Administration Series 2012	\$ -	\$ 134,194	\$ -	\$ -	\$ -	\$ 134,194
Reserve	\$ -	\$ -	\$ -	\$ -	\$ 283,906	\$ 283,906
Benefit Assessment	\$ -	\$ -	\$ -	\$ -	\$ 980	\$ 980
Bond Service	\$ -	\$ -	\$ -	\$ -	\$ 7,584	\$ 7,584
Recreation Fees	\$ -	\$ -	\$ -	\$ -	\$ 82,533	\$ 82,533
Prepaid Expenses - Debt	\$ -	\$ -	\$ -	\$ -	\$ 122,500	\$ 122,500
<u>Series 2020</u>						
Reserve	\$ -	\$ -	\$ 237,758	\$ -	\$ -	\$ 237,758
Temporary Interest	\$ -	\$ -	\$ 15	\$ -	\$ -	\$ 15
Bond Service	\$ -	\$ -	\$ 9,143	\$ -	\$ -	\$ 9,143
Project	\$ -	\$ -	\$ -	\$ 145,459	\$ -	\$ 145,459
Improvements (Net of Depreciation	\$ -	\$ -	\$ -	\$ -	\$ 1,438,328	\$ 1,438,328
Total Assets	\$899,464	\$ 1,689,229	\$ 353,857	\$ 145,459	\$ 3,028,272	\$ 6,116,281
Liabilities:						
Accounts Payable	\$ 12,512	\$ -	\$ -	\$ -	\$ 28,950	\$ 41,463
Accrued Expenses	\$ 8,610	\$ -	\$ -	\$ -	\$ 3,290	\$ 11,900
Deferred Revenue- Season Advance	\$ -	\$ -	\$ -	\$ -	\$ 41,043	\$ 41,043
Deferred Revenue- Special Assessm	\$ -	\$ -	\$ -	\$ -	\$ 6,080	\$ 6,080
Deferred Revenue- Special Assessm	\$ -	\$ -	\$ -	\$ -	\$ 122,446	\$ 122,446
Due to General Fund	\$ -	\$ 1,232	\$ -	\$ -	\$ 19,520	\$ 20,752
Due to Golf Course	\$ 236,600	\$ -	\$ -	\$ -	\$ -	\$ 236,600
Due to Debt Service	\$ 106,941	\$ -	\$ -	\$ -	\$ -	\$ 106,941
Due to Capital Reserve	\$ 5,846	\$ -	\$ -	\$ 79,752	\$ 426	\$ 86,024
Accrued Interest Payable	\$ -	\$ -	\$ -	\$ -	\$ 12,959	\$ 12,959
Accrued Principal Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Payroll Payable	\$ 17,743	\$ -	\$ -	\$ -	\$ 46,531	\$ 64,274
Notes Payable	\$ -	\$ -	\$ -	\$ -	\$ 359,212	\$ 359,212
Sales Tax Payable	\$ -	\$ -	\$ -	\$ -	\$ 24,817	\$ 24,817
Event Deposits	\$ -	\$ -	\$ -	\$ -	\$ (16)	\$ (16)
Bonds Payable- Series 2012	\$ -	\$ -	\$ -	\$ -	\$ 1,555,000	\$ 1,555,000
Bond Discount	\$ -	\$ -	\$ -	\$ -	\$ (6,574)	\$ (6,574)
Deferred Loss	\$ -	\$ -	\$ -	\$ -	\$ (59,258)	\$ (59,258)
Total Liabilities	\$388,252	\$ 1,232	\$ -	\$ 79,752	\$ 2,154,425	\$ 2,623,661
Fund Balance:						
Nonspendable:						
Prepaid Items	\$ 13,336	\$ -	\$ -	\$ -	\$ -	\$ 13,336
Restricted for:						
Debt Service - Series 2020	\$ -	\$ -	\$ 353,857	\$ -	\$ -	\$ 353,857
Capital Projects - Series 2020	\$ -	\$ -	\$ -	\$ 65,708	\$ -	\$ 65,708
Assigned for:						
Capital Reserves	\$ -	\$ 1,687,997	\$ -	\$ -	\$ -	\$ 1,687,997
Unassigned	\$ 497,876	\$ -	\$ -	\$ -	\$ 873,846	\$ 1,371,722
Total Fund Balances	\$511,212	\$ 1,687,997	\$ 353,857	\$ 65,708	\$ 873,846	\$ 3,492,620
Total Liabilities & Fund Balance	\$ 899,464	\$ 1,689,229	\$ 353,857	\$ 145,459	\$ 3,028,272	\$ 6,116,281

Viera East

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2024

	Adopted Budget	Prorated Budget Thru 06/30/24	Actual Thru 06/30/24	Variance
Revenues:				
Maintenance Assessments	\$ 1,378,973	\$ 1,378,973	\$ 1,392,351	\$ 13,378
Golf Course Administrative Services	\$ 56,280	\$ 42,210	\$ 42,210	\$ 0
Donations for Park Materials	\$ 5,000	\$ 3,750	\$ -	\$ (3,750)
Miscellaneous Income- Farmers Market	\$ 20,000	\$ 15,000	\$ 4,166	\$ (10,834)
Interest Income	\$ 100	\$ 75	\$ 1	\$ (74)
Total Revenues	\$1,460,353	\$1,440,008	\$1,438,728	\$ (1,280)
Expenditures:				
General & Administrative:				
Supervisors Fees	\$ 30,519	\$ 22,889	\$ 17,646	\$ 5,243
Engineering Fees	\$ 5,000	\$ 3,750	\$ 16,850	\$ (13,100)
Attorney's Fees	\$ 20,000	\$ 15,000	\$ 6,055	\$ 8,946
Dissemination	\$ 1,000	\$ 750	\$ 750	\$ 0
Trustee Fees	\$ 5,600	\$ 4,200	\$ 4,200	\$ (0)
Annual Audit	\$ 14,000	\$ 10,500	\$ 10,500	\$ (0)
Collection Agent	\$ 2,500	\$ 1,875	\$ -	\$ 1,875
Management Fees	\$ 109,754	\$ 82,315	\$ 82,316	\$ (0)
Postage	\$ 2,000	\$ 1,500	\$ 745	\$ 755
Printing & Binding	\$ 2,500	\$ 1,875	\$ 177	\$ 1,698
Insurance- Liability	\$ 10,368	\$ 7,776	\$ 6,841	\$ 935
Legal Advertising	\$ 2,500	\$ 1,875	\$ -	\$ 1,875
Other Current Charges	\$ 750	\$ 563	\$ 918	\$ (356)
Office Supplies	\$ 1,500	\$ 1,125	\$ 1,148	\$ (23)
Dues & Licenses	\$ 175	\$ 131	\$ 175	\$ (44)
Information Technology	\$ 4,509	\$ 3,382	\$ 3,478	\$ (97)
Total General & Administrative	\$ 212,675	\$ 159,506	\$ 151,799	\$ 7,707

Viera East

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2024

	Adopted Budget	Prorated Budget Thru 06/30/24	Actual Thru 06/30/24	Variance
<i>Operations & Maintenance</i>				
Operating Expenditures				
Salaries	\$ 168,699	\$ 126,524	\$ 128,382	\$ (1,858)
Administration Fee	\$ 1,228	\$ 921	\$ 745	\$ 176
FICA Expense	\$ 12,905	\$ 9,679	\$ 10,295	\$ (616)
Health Insurance	\$ 10,000	\$ 7,500	\$ 5,752	\$ 1,748
Workers Compensation	\$ 3,348	\$ 2,511	\$ 2,126	\$ 385
Unemployment	\$ 1,078	\$ 809	\$ 756	\$ 53
Retirement Contribution	\$ 5,061	\$ 3,796	\$ -	\$ 3,796
Other Contractual	\$ 12,000	\$ 9,000	\$ 4,707	\$ 4,293
Marketing- Lifestyle/Amenities	\$ 75,000	\$ 56,250	\$ 62,883	\$ (6,633)
Uniforms	\$ 500	\$ 375	\$ 168	\$ 207
Subtotal Field Expenditures	\$ 289,819	\$ 217,364	\$ 215,814	\$ 1,550
Maintenance Expenditures				
Canal Maintenance	\$ 14,000	\$ 10,500	\$ -	\$ 10,500
Lake Bank Restoration	\$ 164,000	\$ 123,000	\$ 257,160	\$ (134,160)
Lake Bank Education Project	\$ 8,000	\$ 6,000	\$ -	\$ 6,000
Environmental Services	\$ 20,000	\$ 15,000	\$ 1,364	\$ 13,636
Water Management System	\$ 132,000	\$ 99,000	\$ 100,784	\$ (1,784)
Midge Control	\$ 10,000	\$ 7,500	\$ -	\$ 7,500
Contingencies	\$ 2,000	\$ 1,500	\$ 7,377	\$ (5,877)
Fire Line Management	\$ 3,500	\$ 2,625	\$ -	\$ 2,625
Basin Repair	\$ 3,000	\$ 2,250	\$ -	\$ 2,250
Subtotal Maintenance Expenditures	\$ 356,500	\$ 267,375	\$ 366,685	\$ (99,310)

Viera East
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2024

	Adopted Budget	Prorated Budget Thru 06/30/24	Actual Thru 06/30/24	Variance
Grounds Maintenance Expenditures				
Salaries	\$ 222,718	\$ 167,039	\$ 146,904	\$ 20,135
Bonus Program	\$ -	\$ -	\$ 41,823	\$ (41,823)
Administrative Fees	\$ 2,320	\$ 1,740	\$ 1,484	\$ 256
FICA	\$ 18,958	\$ 14,219	\$ 11,815	\$ 2,403
Health Insurance	\$ 17,975	\$ 13,481	\$ 20,272	\$ (6,791)
Workers Compensation	\$ 4,420	\$ 3,315	\$ 2,424	\$ 891
Unemployment	\$ 2,484	\$ 1,863	\$ 1,301	\$ 562
Retirement Contribution	\$ 6,682	\$ 5,011	\$ -	\$ 5,011
Telephone	\$ 13,000	\$ 9,750	\$ 11,649	\$ (1,899)
Utilities	\$ 15,000	\$ 11,250	\$ 6,359	\$ 4,891
Property Appraiser	\$ 1,990	\$ 1,493	\$ 1,989	\$ (497)
Insurance- Property	\$ 3,411	\$ 2,558	\$ 2,694	\$ (136)
Repairs	\$ 25,000	\$ 18,750	\$ 14,584	\$ 4,166
Fuel	\$ 21,000	\$ 15,750	\$ 12,839	\$ 2,911
Park Maintenance	\$ 45,000	\$ 33,750	\$ 19,103	\$ 14,647
Sidewalk Repair	\$ 10,000	\$ 7,500	\$ 13,712	\$ (6,212)
Chemicals	\$ 4,000	\$ 3,000	\$ 1,604	\$ 1,396
Contingencies	\$ 5,000	\$ 3,750	\$ 8,559	\$ (4,809)
Refuse	\$ 12,000	\$ 9,000	\$ 7,625	\$ 1,375
Office Supplies	\$ 500	\$ 375	\$ -	\$ 375
Uniforms	\$ 3,000	\$ 2,250	\$ 2,516	\$ (266)
Fire Alarm System	\$ 7,500	\$ 5,625	\$ 3,658	\$ 1,967
Rain Bird Pump System	\$ 27,585	\$ 20,689	\$ 21,146	\$ (457)
Park Materials	\$ 10,000	\$ 7,500	\$ -	\$ 7,500
Bay Hill Flow Way Maintenance	\$ 25,000	\$ 18,750	\$ -	\$ 18,750
Subtotal Grounds Maintenance Expenditur	\$ 504,542	\$ 378,407	\$ 354,059	\$ 24,348
Total Operations & Maintenance	\$1,150,861	\$ 863,146	\$ 936,558	\$ (73,412)
Total Expenditures	\$1,363,536	\$1,022,652	\$1,088,356	\$ (65,704)
Excess (Deficiency) of Revenues over Expen	\$ 96,816		\$ 350,371	
<i>Other Financing Sources/(Uses):</i>				
Transfer In/(Out)- Capital Reserve	\$ (96,816)	\$ (96,816)	\$ (96,816)	\$ -
Total Other Financing Sources/(Uses)	\$ (96,816)	\$ (96,816)	\$ (96,816)	\$ -
Net Change in Fund Balance	\$ 0		\$ 253,555	
Fund Balance - Beginning	\$ -		\$ 257,657	
Fund Balance - Ending	\$ 0		\$ 511,212	

Viera East
Community Development District
Capital Reserve Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2024

	Adopted Budget	Prorated Budget Thru 06/30/24	Actual Thru 06/30/24	Variance
Revenues				
Interest	\$ 500	\$ 375	\$ 5,467	\$ 5,092
Total Revenues	\$ 500	\$ 375	\$ 5,467	\$ 5,092
Expenditures:				
Capital Outlay	\$ 100,000	\$ 75,000	\$ 57,571	\$ 17,429
Truck Maintenance	\$ 25,000	\$ 18,750	\$ -	\$ 18,750
Sign Project	\$ 20,000	\$ 15,000	\$ -	\$ 15,000
Total Expenditures	\$ 145,000	\$ 75,000	\$ 57,571	\$ 17,429
Excess (Deficiency) of Revenues over Expen	\$ (144,500)		\$ (52,104)	
Other Financing Sources/(Uses)				
Transfer In/(Out)- General Fund	\$ 96,816	\$ 96,816	\$ 96,816	\$ (0)
Transfer In/(Out)- Golf Course	\$ 140,691	\$ 140,691	\$ 140,691	\$ -
Total Other Financing Sources (Uses)	\$ 237,508	\$ 237,508	\$ 237,507	\$ (0)
Net Change in Fund Balance	\$ 93,008		\$ 185,403	
Fund Balance - Beginning	\$1,570,109		\$1,502,594	
Fund Balance - Ending	\$1,663,117		\$1,687,997	

Viera East

Community Development District Capital Reserve Fund

Capital Outlay Check Register Detail

For The Period Ending June 30, 2024

Check			
Date	Vendor	Detail	Amount
10/16/23	US Foods	Hood Range	\$ 16,851.33
11/30/23	Wesco Turf, Inc	Conveyor/Swivel/Caddy	\$ 7,236.06
04/11/24	Wesco Turf, Inc	Kubota Workman HDX	\$ 33,483.78
Total			<u><u>\$57,571.17</u></u>

Viera East
Community Development District
Debt Service Fund Series 2020
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2024

	Adopted Budget	Prorated Budge Thru 06/30/24	Actual Thru 06/30/24	Variance
Revenues:				
Assessments - Tax Roll	\$ 655,615	\$ 655,615	\$ 661,975	\$ 6,360
Interest	\$ 500	\$ 375	\$ 20,129	\$ 19,754
Total Revenues	\$ 656,115	\$ 655,990	\$ 682,105	\$ 26,115
Expenditures:				
Interest - 11/1	\$ 85,558	\$ 85,558	\$ 85,558	\$ -
Principal - 5/1	\$ 490,000	\$ 490,000	\$ 490,000	\$ -
Interest - 5/1	\$ 85,558	\$ 85,558	\$ 85,558	\$ -
Total Expenditures	\$ 661,115	\$ 661,115	\$ 661,115	\$ -
Excess (Deficiency) of Revenues over Expen	\$ (5,000)		\$ 20,990	
Other Financing Sources/(Uses):				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (5,000)		\$ 20,990	
Fund Balance - Beginning	\$ 93,497		\$ 332,868	
Fund Balance - Ending	\$ 88,497		\$ 353,857	

Viera East
Community Development District
Capital Projects Fund Series 2020
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2024

	Adopted Budget	Prorated Budget Thru 06/30/24	Actual Thru 06/30/24	Variance
Revenues				
Interest	\$ -	\$ -	\$ 9,437	\$ 9,437
Total Revenues	\$ -	\$ -	\$ 9,437	\$ 9,437
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ 174,587	\$ (174,587)
Total Expenditures	\$ -	\$ -	\$ 174,587	\$ (174,587)
Excess (Deficiency) of Revenues over Expen	\$ -		\$ (165,150)	
Other Financing Sources/(Uses)				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ -		\$ (165,150)	
Fund Balance - Beginning	\$ -		\$ 230,858	
Fund Balance - Ending	\$ -		\$ 65,708	

Viera East
Community Development District
Golf Course/ Recreation Fund- Operations
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2024

	Adopted Budget	Current Month			Year- to - Date		
		Prorated Budget	Actual	Variance	Prorated Budget	Actual	Variance
		06/30/24	06/30/24		Thru 06/30/24	Thru 06/30/24	
<i>Number of Rounds</i>							
Paid Rounds	35,250	2,753	3,712	959	28,708	35,412	6,704
Member Rounds	10,000	781	213	(568)	8,144	2,413	(5,731)
Comp Rounds	3,000	234	92	(142)	2,443	939	(1,504)
<i>Revenue per Round</i>							
Paid Rounds	\$ 50	\$46	\$38	(8)	\$54	\$46	(8)
<u>Revenues:</u>							
Greens Fees	\$ 1,863,778	\$ 127,669	\$ 141,357	\$ 13,688	\$ 1,546,004	\$ 1,614,017	\$ 68,013
Gift Cards- Sales	\$ 25,750	\$ 1,764	\$ 656	\$ (1,107)	\$ 21,360	\$ 11,907	\$ (9,452)
Gift Cards- Usage	\$ (25,750)	\$ (1,764)	\$ 1,485	\$ 3,249	\$ (21,360)	\$ (7,502)	\$ 13,858
Season Advance/Trail Fees	\$ 150,000	\$ 10,275	\$ 8,019	\$ (2,256)	\$ 124,425	\$ 93,149	\$ (31,276)
Associate Memberships	\$ 42,000	\$ 2,877	\$ 2,071	\$ (806)	\$ 34,839	\$ 20,992	\$ (13,847)
Driving Range	\$ 82,400	\$ 5,644	\$ 7,488	\$ 1,844	\$ 68,351	\$ 73,650	\$ 5,299
Golf Lessons	\$ 2,163	\$ 148	\$ 2,840	\$ 2,692	\$ 1,794	\$ 9,370	\$ 7,576
Merchandise Sales	\$ 118,450	\$ 8,114	\$ 11,372	\$ 3,258	\$ 98,254	\$ 114,863	\$ 16,609
Assessments -Recreation Operating	\$ 18,239	\$ 1,521	\$ 1,520	\$ (1)	\$ 13,676	\$ 13,679	\$ 4
Miscellaneous Income	\$ 15,000	\$ 1,251	\$ 3,015	\$ 1,764	\$ 11,247	\$ 4,162	\$ (7,085)
Total Revenues	\$2,292,030	\$ 157,499	\$ 179,824	\$ 22,324	\$ 1,898,590	\$ 1,948,287	\$ 49,697
<u>Expenditures:</u>							
<u>General Expenditures:</u>							
Other Contractual Services	\$ 20,000	\$ 1,668	\$ 878	\$ 790	\$ 14,996	\$ 9,400	\$ 5,596
Telephone	\$ 2,500	\$ 209	\$ 338	\$ (130)	\$ 1,875	\$ 3,035	\$ (1,161)
Utilities	\$ 5,400	\$ 450	\$ 126	\$ 325	\$ 4,049	\$ 3,114	\$ 935
Repairs & Maintenance	\$ 15,000	\$ 1,251	\$ 275	\$ 976	\$ 11,247	\$ 4,031	\$ 7,216
Bank Charges	\$ 45,000	\$ 3,753	\$ 6,110	\$ (2,357)	\$ 33,741	\$ 51,310	\$ (17,569)
Office Supplies	\$ 4,500	\$ 375	\$ 63	\$ 312	\$ 3,374	\$ 2,189	\$ 1,185
Operating Supplies	\$ 4,000	\$ 334	\$ 619	\$ (285)	\$ 2,999	\$ 6,303	\$ (3,304)
Dues, Licenses & Subscriptions	\$ 9,500	\$ 792	\$ 1,362	\$ (569)	\$ 7,123	\$ 9,596	\$ (2,472)
Drug Testing- All departments	\$ 500	\$ 42	\$ -	\$ 42	\$ 375	\$ -	\$ 375
Training, Education & Employee Relations	\$ 9,000	\$ 751	\$ -	\$ 751	\$ 6,748	\$ 95	\$ 6,653
Contractual Security	\$ 4,000	\$ 334	\$ 351	\$ (17)	\$ 2,999	\$ 2,445	\$ 554
IT Services	\$ 3,000	\$ 250	\$ -	\$ 250	\$ 2,249	\$ 1,332	\$ 917
Subtotal General Expenditures	\$ 122,400	\$ 10,208	\$ 10,121	\$ 87	\$ 91,776	\$ 92,850	\$ (1,075)

Viera East
Community Development District
Golf Course/ Recreation Fund- Operations
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2024

	Adopted Budget	Current Month			Year- to - Date		
		Prorated Budget	Actual	Variance	Prorated Budget	Actual	Variance
		06/30/24	06/30/24		Thru 06/30/24	Thru 06/30/24	
<i>Administrative Expenditures:</i>							
Legal Fees	\$ 1,500	\$ 125	\$ -	\$ 125	\$ 1,125	\$ 563	\$ 562
Arbitrage	\$ 600	\$ 50	\$ 50	\$ 0	\$ 450	\$ 450	\$ (0)
Dissemination	\$ 1,000	\$ 83	\$ 83	\$ 0	\$ 750	\$ 750	\$ (0)
Trustee Fees	\$ 4,100	\$ 342	\$ 340	\$ 2	\$ 3,074	\$ 3,070	\$ 5
Annual Audit	\$ 5,000	\$ 417	\$ 417	\$ 0	\$ 3,749	\$ 3,750	\$ (1)
Golf Course Administrative Services	\$ 56,280	\$ 4,694	\$ 4,690	\$ 4	\$ 42,199	\$ 42,210	\$ (11)
Insurance	\$ 133,663	\$ 11,147	\$ 12,145	\$ (998)	\$ 100,221	\$ 110,292	\$ (10,072)
Property Taxes	\$ 15,000	\$ 1,251	\$ 856	\$ 395	\$ 11,247	\$ 6,851	\$ 4,396
Subtotal Administrative Expenditures	\$ 217,143	\$ 18,110	\$ 18,581	\$ (471)	\$ 162,814	\$ 167,935	\$ (5,121)
Total General & Administrative	\$ 339,543	\$ 28,318	\$ 28,703	\$ (385)	\$ 254,589	\$ 260,785	\$ (6,196)
<i>Operations & Maintenance</i>							
Golf Operations Expenditures							
Salaries	\$ 306,020	\$ 25,522	\$ 27,731	\$ (2,209)	\$ 229,454	\$ 234,333	\$ (4,879)
Administrative Fee	\$ 12,876	\$ 1,074	\$ 1,207	\$ (134)	\$ 9,654	\$ 10,446	\$ (791)
FICA Expense	\$ 22,509	\$ 1,877	\$ 2,121	\$ (244)	\$ 16,877	\$ 18,593	\$ (1,715)
Health Insurance	\$ 12,632	\$ 1,054	\$ 784	\$ 270	\$ 9,471	\$ 5,940	\$ 3,531
Workers Compensation	\$ 5,890	\$ 491	\$ 438	\$ 53	\$ 4,416	\$ 3,395	\$ 1,021
Unemployment	\$ 10,828	\$ 903	\$ 651	\$ 252	\$ 8,119	\$ 6,162	\$ 1,957
Golf Printing	\$ 2,500	\$ 209	\$ 196	\$ 13	\$ 1,875	\$ 1,238	\$ 636
Utilities	\$ 22,500	\$ 1,877	\$ 1,396	\$ 481	\$ 16,871	\$ 14,924	\$ 1,947
Repairs	\$ 1,000	\$ 83	\$ -	\$ 83	\$ 750	\$ 550	\$ 200
Pest Control	\$ 1,300	\$ 108	\$ -	\$ 108	\$ 975	\$ 666	\$ 309
Supplies	\$ 12,000	\$ 1,001	\$ 503	\$ 497	\$ 8,998	\$ 13,689	\$ (4,691)
Uniforms	\$ 1,500	\$ 125	\$ -	\$ 125	\$ 1,125	\$ 99	\$ 1,026
Training, Education & Employee Relations	\$ 9,000	\$ 751	\$ -	\$ 751	\$ 6,748	\$ 920	\$ 5,828
Cart Lease	\$ 87,000	\$ 7,256	\$ 11,266	\$ (4,011)	\$ 65,233	\$ 84,435	\$ (19,202)
Cart Maintenance	\$ 5,000	\$ 417	\$ 2,622	\$ (2,205)	\$ 3,749	\$ 6,107	\$ (2,358)
Driving Range	\$ 10,000	\$ 834	\$ (87)	\$ 921	\$ 7,498	\$ 5,372	\$ 2,126
Subtotal Golf Operations Expenditures	\$ 522,555	\$ 43,581	\$ 48,830	\$ (5,249)	\$ 391,812	\$ 406,868	\$ (15,056)
Merchandise Sales							
Cost of Goods Sold	\$ 90,000	\$ 7,506	\$ 7,717	\$ (211)	\$ 67,482	\$ 79,689	\$ (12,207)
Subtotal Merchandise Sales	\$ 90,000	\$ 7,506	\$ 7,717	\$ (211)	\$ 67,482	\$ 79,689	\$ (12,207)

Viera East
Community Development District
Golf Course/ Recreation Fund- Operations
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2024

	Adopted Budget	Current Month			Year- to - Date		
		Prorated Budget	Actual	Variance	Prorated Budget	Actual	Variance
		06/30/24	06/30/24		Thru 06/30/24	Thru 06/30/24	
Golf Course Maintenance Expenditures							
Salaries	\$ 466,847	\$ 38,935	\$ 33,848	\$ 5,087	\$ 350,042	\$ 318,424	\$ 31,618
Administrative Fees	\$ 5,368	\$ 448	\$ 396	\$ 51	\$ 4,025	\$ 3,912	\$ 113
FICA Expense	\$ 37,693	\$ 3,144	\$ 2,589	\$ 554	\$ 28,262	\$ 25,302	\$ 2,961
Employee Insurance	\$ 38,695	\$ 3,227	\$ 2,966	\$ 261	\$ 29,014	\$ 28,089	\$ 925
Workers Compensation	\$ 9,328	\$ 778	\$ 534	\$ 244	\$ 6,994	\$ 5,187	\$ 1,807
Unemployment	\$ 7,160	\$ 597	\$ 163	\$ 434	\$ 5,369	\$ 3,675	\$ 1,693
Utilities/Water	\$ 30,000	\$ 2,502	\$ 2,322	\$ 180	\$ 22,494	\$ 25,392	\$ (2,898)
Repairs	\$ 48,000	\$ 4,003	\$ 3,399	\$ 604	\$ 35,990	\$ 32,574	\$ 3,417
Restaurant Repairs	\$ 7,500	\$ 626	\$ 27	\$ 598	\$ 5,624	\$ 7,142	\$ (1,518)
Fuel & Oil	\$ 40,000	\$ 3,336	\$ 3,039	\$ 297	\$ 29,992	\$ 25,578	\$ 4,414
Pest Control	\$ 1,800	\$ 150	\$ 371	\$ (221)	\$ 1,350	\$ 1,882	\$ (532)
Irrigation/Drainage	\$ 20,000	\$ 1,668	\$ 460	\$ 1,208	\$ 14,996	\$ 7,706	\$ 7,290
Sand and Topsoil	\$ 26,500	\$ 2,210	\$ 1,089	\$ 1,121	\$ 19,870	\$ 8,119	\$ 11,751
Flower/Mulch	\$ 7,000	\$ 584	\$ -	\$ 584	\$ 5,249	\$ 1,592	\$ 3,657
Fertilizer	\$ 175,000	\$ 14,595	\$ 14,279	\$ 316	\$ 131,215	\$ 123,569	\$ 7,646
Seed/Sod	\$ 10,000	\$ 834	\$ -	\$ 834	\$ 7,498	\$ -	\$ 7,498
Trash Removal	\$ 3,000	\$ 250	\$ 219	\$ 31	\$ 2,249	\$ 1,755	\$ 494
Contingency	\$ 7,500	\$ 626	\$ -	\$ 626	\$ 5,624	\$ 6,476	\$ (853)
First Aid	\$ 800	\$ 67	\$ -	\$ 67	\$ 600	\$ 129	\$ 471
Operating Supplies	\$ 20,000	\$ 1,668	\$ 1,820	\$ (152)	\$ 14,996	\$ 6,876	\$ 8,120
Training	\$ 9,000	\$ 751	\$ -	\$ 751	\$ 6,748	\$ 1,432	\$ 5,317
Janitorial Supplies	\$ 1,000	\$ 83	\$ 27	\$ 57	\$ 750	\$ 207	\$ 543
Janitorial Services	\$ 20,000	\$ 1,668	\$ 2,749	\$ (1,081)	\$ 14,996	\$ 24,273	\$ (9,277)
Soil & Water Testing	\$ 1,000	\$ 83	\$ -	\$ 83	\$ 750	\$ -	\$ 750
Uniforms	\$ 10,000	\$ 834	\$ 752	\$ 82	\$ 7,498	\$ 6,955	\$ 543
Equipment Rental	\$ 2,000	\$ 167	\$ 2,539	\$ (2,372)	\$ 1,500	\$ 2,817	\$ (1,317)
Equipment Lease	\$ 187,550	\$ 15,642	\$ 18,418	\$ (2,776)	\$ 140,625	\$ 160,131	\$ (19,506)
Subtotal Grounds Maintenance Expendit	\$1,192,741	\$ 99,475	\$ 92,007	\$ 7,468	\$ 894,317	\$ 829,192	\$ 65,125
Total Operations & Maintenance	\$1,805,296	\$ 150,562	\$ 148,554	\$ 2,007	\$ 1,353,611	\$ 1,315,749	\$ 37,862
Total Expenditures	\$2,144,839	\$ 178,880	\$ 177,257	\$ 1,623	\$ 1,608,200	\$ 1,576,534	\$ 31,667
Excess (Deficiency) of Revenues over Exp	\$ 147,191		\$ 2,567			\$ 371,754	

Viera East
Community Development District
Golf Course/ Recreation Fund- Operations
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2024

	Adopted Budget	Current Month			Year- to - Date		
		Prorated Budget	Actual	Variance	Prorated Budget	Actual	Variance
		06/30/24	06/30/24		Thru 06/30/24	Thru 06/30/24	
<i>Other Financing Sources/(Uses):</i>							
Assessments -Recreation Debt Service	\$ 560,250	\$ 46,725	\$ 49,100	\$ 2,375	\$ 420,075	\$ 441,896	\$ 21,821
Interest Income	\$ 1,000	\$ 83	\$ 1,295	\$ 1,212	\$ 750	\$ 12,561	\$ 11,811
Transfer In/(Out)- Capital Reserve	\$ (140,691)	\$ (11,734)	\$ -	\$ 11,734	\$ (140,691)	\$ (140,691)	\$ -
Interest Expense	\$ (77,750)	\$ (6,484)	\$ (6,479)	\$ 5	\$ (58,297)	\$ (58,313)	\$ (16)
Principal Expense	\$ (490,000)	\$ (40,866)	\$ (40,833)	\$ 33	\$ (367,402)	\$ (367,500)	\$ (98)
Total Other Financing Sources/(Uses)	\$ (147,191)	\$ (12,276)	\$ 3,082	\$ 15,358	\$ (145,565)	\$ (112,047)	\$ 33,518
Net Change in Fund Balance	\$ -		\$ 5,649			\$ 259,707	
Fund Balance - Beginning	\$ -					\$ 639,515	
Fund Balance - Ending	\$ -					\$ 899,222	

Viera East
Community Development District
Restaurant- Hook and Eagle

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2024

	Adopted Budget	Prorated Budget Thru 06/30/24	Actual Thru 06/30/24	Variance
Revenues:				
Food Sales	\$ 334,093	\$ 250,570	\$ 347,670	\$ 97,100
Snack Sales	\$ 10,000	\$ 7,500	\$ 7,127	\$ (373)
Wine Sales	\$ 31,005	\$ 23,254	\$ 41,361	\$ 18,107
Beer Sales	\$ 179,140	\$ 134,355	\$ 127,797	\$ (6,558)
Beverage Sales	\$ 12,402	\$ 9,302	\$ 5,020	\$ (4,282)
Liquor Sales	\$ 92,220	\$ 69,165	\$ 108,746	\$ 39,581
Miscellaneous Income	\$ -	\$ -	\$ 493	\$ 493
Total Revenues	\$ 658,860	\$ 494,145	\$ 638,213	\$ 144,068
Expenditures:				
Restaurant Expenditures:				
Restaurant Manager Contract	\$ 65,000	\$ 48,750	\$ 10,833	\$ 37,917
Salaries	\$ 183,610	\$ 137,708	\$ 221,924	\$ (84,216)
Administrative Fee	\$ 8,034	\$ 6,026	\$ 5,307	\$ 719
FICA Expense	\$ 15,217	\$ 11,413	\$ 25,608	\$ (14,196)
Health Insurance	\$ 8,813	\$ 6,610	\$ 12,608	\$ (5,998)
Workers Compensation	\$ 2,336	\$ 1,752	\$ 3,544	\$ (1,792)
Unemployment	\$ 5,750	\$ 4,313	\$ 4,738	\$ (425)
Telephone	\$ 5,250	\$ 3,938	\$ 4,403	\$ (466)
Utilities	\$ 10,000	\$ 7,500	\$ 7,857	\$ (357)
Pest Control	\$ 1,200	\$ 900	\$ 666	\$ 234
Merchant Fees	\$ 27,500	\$ 20,625	\$ 19,214	\$ 1,411
Equipment Lease	\$ 1,500	\$ 1,125	\$ 805	\$ 320
Kitchen Equipment/Supplies	\$ 3,000	\$ 2,250	\$ 4,117	\$ (1,867)
Paper & Plastic Supplies	\$ 10,000	\$ 7,500	\$ 11,010	\$ (3,510)
Operating Supplies	\$ 25,000	\$ 18,750	\$ 13,327	\$ 5,423
First Aid	\$ 500	\$ 375	\$ -	\$ 375
Entertainment	\$ 14,400	\$ 10,800	\$ 435	\$ 10,365
Delivery/Gas	\$ 6,000	\$ 4,500	\$ 4,111	\$ 389
Dues & License	\$ 5,000	\$ 3,750	\$ 9,487	\$ (5,737)
Total Restaurant Expenditures	\$ 398,110	\$ 298,583	\$ 359,995	\$ (61,412)
Cost of Goods Sold:				
Food Cost	\$ 132,750	\$ 99,563	\$ 175,251	\$ (75,689)
Snack Cost	\$ 5,000	\$ 3,750	\$ 3,526	\$ 224
Beverage Cost	\$ 16,000	\$ 12,000	\$ 25,314	\$ (13,314)
Beer Cost	\$ 71,000	\$ 53,250	\$ 50,445	\$ 2,805
Wine Cost	\$ 5,000	\$ 3,750	\$ 4,147	\$ (397)
Liquor Cost	\$ 31,000	\$ 23,250	\$ 44,910	\$ (21,660)
Total Operations & Maintenance	\$ 260,750	\$ 195,563	\$ 303,594	\$ (108,031)
Total Expenditures	\$ 658,860	\$ 494,145	\$ 663,589	\$ (169,444)
Excess (Deficiency) of Revenues over Expen	\$ -		\$ (25,376)	
Other Financing Sources/(Uses):				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ -		\$ (25,376)	
Fund Balance - Beginning	\$ -		\$ -	
Fund Balance - Ending	\$ -		\$ (25,376)	

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	\$ -	\$ 314,324	\$ 881,000	\$ 30,553	\$ 20,776	\$ 13,579	\$ 68,163	\$ 5,165	\$ 58,790	\$ -	\$ -	\$ -	\$ 1,392,351
Golf Course Administrative Services	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ -	\$ -	\$ -	\$ 42,210
Donations for Park Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Income- Farmers Market	\$ -	\$ 3,326	\$ -	\$ -	\$ 215	\$ 325	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ 4,166
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 1
Total Revenues	\$ 4,690	\$ 322,340	\$ 885,690	\$ 35,243	\$ 25,681	\$ 18,594	\$ 72,853	\$ 10,156	\$ 63,480	\$ -	\$ -	\$ -	\$ 1,438,728
Expenditures:													
General & Administrative:													
Supervisors Fees	\$ 2,467	\$ 1,467	\$ 1,289	\$ 2,188	\$ 1,946	\$ 1,489	\$ 2,192	\$ 2,421	\$ 2,188	\$ -	\$ -	\$ -	\$ 17,646
Engineering Fees	\$ -	\$ 1,000	\$ -	\$ 9,800	\$ 4,200	\$ -	\$ -	\$ 1,850	\$ -	\$ -	\$ -	\$ -	\$ 16,850
Attorney's Fees	\$ 3,048	\$ 1,422	\$ 111	\$ -	\$ -	\$ 113	\$ -	\$ 1,361	\$ -	\$ -	\$ -	\$ -	\$ 6,055
Dissemination	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ -	\$ -	\$ -	\$ 750
Trustee Fees	\$ 467	\$ 467	\$ 467	\$ 467	\$ 467	\$ 467	\$ 467	\$ 467	\$ 467	\$ -	\$ -	\$ -	\$ 4,200
Annual Audit	\$ 1,167	\$ 1,167	\$ 1,167	\$ 1,167	\$ 1,167	\$ 1,167	\$ 1,167	\$ 1,167	\$ 1,167	\$ -	\$ -	\$ -	\$ 10,500
Collection Agent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Management Fees	\$ 9,146	\$ 9,146	\$ 9,146	\$ 9,146	\$ 9,146	\$ 9,146	\$ 9,146	\$ 9,146	\$ 9,146	\$ -	\$ -	\$ -	\$ 82,316
Postage	\$ 1	\$ 151	\$ -	\$ 42	\$ 340	\$ 15	\$ 196	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 745
Printing & Binding	\$ 42	\$ 12	\$ -	\$ -	\$ -	\$ -	\$ 19	\$ 10	\$ 95	\$ -	\$ -	\$ -	\$ 177
Insurance- Liability	\$ 760	\$ 760	\$ 760	\$ 760	\$ 760	\$ 760	\$ 760	\$ 760	\$ 760	\$ -	\$ -	\$ -	\$ 6,841
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Current Charges	\$ 25	\$ 148	\$ 130	\$ 200	\$ 163	\$ 196	\$ 14	\$ 24	\$ 19	\$ -	\$ -	\$ -	\$ 918
Office Supplies	\$ 937	\$ -	\$ 62	\$ -	\$ -	\$ 62	\$ -	\$ 88	\$ -	\$ -	\$ -	\$ -	\$ 1,148
Dues & Licenses	\$ -	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Information Technology	\$ 376	\$ 472	\$ 376	\$ 376	\$ 376	\$ 376	\$ 376	\$ 376	\$ 376	\$ -	\$ -	\$ -	\$ 3,478
Total General & Administrative	\$ 18,519	\$ 16,470	\$ 13,591	\$ 24,228	\$ 18,648	\$ 13,873	\$ 14,418	\$ 17,753	\$ 14,300	\$ -	\$ -	\$ -	\$ 151,799
Operations & Maintenance													
Operating Expenditures													
Salaries	\$ 13,456	\$ 13,196	\$ 13,621	\$ 13,009	\$ 12,378	\$ 14,828	\$ 15,902	\$ 17,074	\$ 14,917	\$ -	\$ -	\$ -	\$ 128,382
Administration Fee	\$ 67	\$ 65	\$ 74	\$ 74	\$ 68	\$ 76	\$ 104	\$ 110	\$ 108	\$ -	\$ -	\$ -	\$ 745
FICA Expense	\$ 1,029	\$ 1,483	\$ 1,042	\$ 995	\$ 947	\$ 1,134	\$ 1,217	\$ 1,306	\$ 1,141	\$ -	\$ -	\$ -	\$ 10,295
Health Insurance	\$ 743	\$ 743	\$ 819	\$ 924	\$ 848	\$ 748	\$ 848	\$ 948	\$ (869)	\$ -	\$ -	\$ -	\$ 5,752
Workers Compensation	\$ 213	\$ 306	\$ 215	\$ 206	\$ 196	\$ 234	\$ 251	\$ 270	\$ 236	\$ -	\$ -	\$ -	\$ 2,126
Unemployment	\$ -	\$ -	\$ 189	\$ 263	\$ 52	\$ -	\$ 111	\$ 131	\$ 11	\$ -	\$ -	\$ -	\$ 756
Retirement Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Contractual	\$ 550	\$ 550	\$ 746	\$ 429	\$ 575	\$ 601	\$ 971	\$ (326)	\$ 611	\$ -	\$ -	\$ -	\$ 4,707
Marketing- Lifestyle/Amenities	\$ 7,816	\$ 4,893	\$ 6,358	\$ 5,346	\$ 5,483	\$ 7,370	\$ 7,959	\$ 12,151	\$ 5,507	\$ -	\$ -	\$ -	\$ 62,883
Uniforms	\$ 80	\$ 87	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 168
Subtotal Operating Expenditures	\$ 23,954	\$ 21,324	\$ 23,064	\$ 21,247	\$ 20,547	\$ 24,991	\$ 27,362	\$ 31,664	\$ 21,662	\$ -	\$ -	\$ -	\$ 215,814

Viera East
Community Development District
Month to Month- General Fund

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Maintenance Expenditures													
Canal Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lake Bank Restoration	\$ -	\$ -	\$ -	\$ 98,640	\$ 56,110	\$ -	\$ 102,410	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 257,160
Lake Bank Education Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Environmental Services	\$ -	\$ 497	\$ 267	\$ 178	\$ 40	\$ -	\$ 86	\$ 296	\$ -	\$ -	\$ -	\$ -	\$ 1,364
Water Management System	\$ 11,526	\$ 10,624	\$ 11,684	\$ 10,624	\$ 9,984	\$ 12,324	\$ 11,484	\$ 10,204	\$ 12,334	\$ -	\$ -	\$ -	\$ 100,784
Midge Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingencies	\$ 1,452	\$ -	\$ -	\$ 1,050	\$ -	\$ -	\$ 4,875	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,377
Fire Line Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Basin Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Maintenance Expenditures	\$ 12,977	\$ 11,121	\$ 11,951	\$ 110,492	\$ 66,134	\$ 12,324	\$ 118,854	\$ 10,499	\$ 12,334	\$ -	\$ -	\$ -	\$ 366,685
Grounds Maintenance Expenditures													
Salaries	\$ 16,087	\$ 15,773	\$ 16,670	\$ 15,828	\$ 14,981	\$ 18,275	\$ 15,990	\$ 16,811	\$ 16,489	\$ -	\$ -	\$ -	\$ 146,904
Bonus Program	\$ -	\$ 41,823	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,823
Administrative Fees	\$ 161	\$ 156	\$ 178	\$ 178	\$ 92	\$ 184	\$ 171	\$ 185	\$ 178	\$ -	\$ -	\$ -	\$ 1,484
FICA	\$ 1,231	\$ 1,712	\$ 1,275	\$ 1,211	\$ 1,218	\$ 1,398	\$ 1,223	\$ 1,286	\$ 1,261	\$ -	\$ -	\$ -	\$ 11,815
Health Insurance	\$ 2,016	\$ 2,016	\$ 2,358	\$ 2,408	\$ 2,354	\$ 2,059	\$ 2,354	\$ 2,354	\$ 2,354	\$ -	\$ -	\$ -	\$ 20,272
Workers Compensation	\$ 254	\$ 353	\$ 263	\$ 250	\$ 237	\$ 289	\$ 253	\$ 265	\$ 261	\$ -	\$ -	\$ -	\$ 2,424
Unemployment	\$ -	\$ -	\$ 132	\$ 664	\$ 269	\$ 144	\$ 46	\$ 42	\$ 4	\$ -	\$ -	\$ -	\$ 1,301
Retirement Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 1,096	\$ 1,229	\$ 1,454	\$ 1,229	\$ 1,265	\$ 1,221	\$ 1,458	\$ 1,236	\$ 1,460	\$ -	\$ -	\$ -	\$ 11,649
Utilities	\$ 753	\$ 863	\$ 746	\$ 718	\$ 284	\$ 788	\$ 906	\$ 722	\$ 580	\$ -	\$ -	\$ -	\$ 6,359
Property Appraiser	\$ -	\$ -	\$ 1,989	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,989
Insurance- Property	\$ 299	\$ 299	\$ 299	\$ 299	\$ 299	\$ 299	\$ 299	\$ 299	\$ 299	\$ -	\$ -	\$ -	\$ 2,694
Repairs	\$ 3,281	\$ 1,151	\$ 725	\$ 1,719	\$ 543	\$ 395	\$ 310	\$ 5,018	\$ 1,442	\$ -	\$ -	\$ -	\$ 14,584
Fuel	\$ 1,625	\$ 762	\$ 1,805	\$ 639	\$ 2,272	\$ 1,419	\$ 1,635	\$ 1,185	\$ 1,497	\$ -	\$ -	\$ -	\$ 12,839
Park Maintenance	\$ 1,800	\$ 1,800	\$ 1,800	\$ 2,954	\$ 1,800	\$ 1,800	\$ 2,608	\$ 2,363	\$ 2,178	\$ -	\$ -	\$ -	\$ 19,103
Sidewalk Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,712	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,712
Chemicals	\$ -	\$ 172	\$ -	\$ -	\$ -	\$ 577	\$ -	\$ -	\$ 855	\$ -	\$ -	\$ -	\$ 1,604
Contingencies	\$ 354	\$ 375	\$ 2,376	\$ -	\$ 2,537	\$ -	\$ 1,120	\$ 731	\$ 1,065	\$ -	\$ -	\$ -	\$ 8,559
Refuse	\$ 375	\$ 750	\$ 750	\$ 1,125	\$ 1,225	\$ 1,275	\$ 850	\$ 850	\$ 425	\$ -	\$ -	\$ -	\$ 7,625
Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uniforms	\$ 321	\$ 482	\$ 321	\$ 241	\$ 364	\$ 219	\$ 70	\$ 284	\$ 214	\$ -	\$ -	\$ -	\$ 2,516
Fire Alarm System	\$ -	\$ 1,611	\$ 512	\$ 512	\$ 512	\$ -	\$ 512	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,658
Rain Bird Pump System	\$ 2,298	\$ 2,298	\$ 2,298	\$ 2,528	\$ 2,528	\$ 2,298	\$ 2,298	\$ 2,298	\$ 2,298	\$ -	\$ -	\$ -	\$ 21,146
Park Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bay Hill Flow Way Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Grounds Maintenance Expenditu	\$ 31,951	\$ 73,627	\$ 35,952	\$ 32,503	\$ 32,779	\$ 32,641	\$ 45,815	\$ 35,929	\$ 32,860	\$ -	\$ -	\$ -	\$ 354,059
Total Operations & Maintenance	\$ 68,882	\$ 106,071	\$ 70,966	\$ 164,242	\$ 119,460	\$ 69,956	\$ 192,032	\$ 78,093	\$ 66,856	\$ -	\$ -	\$ -	\$ 936,558
Total Expenditures	\$ 87,401	\$ 122,541	\$ 84,557	\$ 188,469	\$ 138,107	\$ 83,829	\$ 206,450	\$ 95,846	\$ 81,156	\$ -	\$ -	\$ -	\$ 1,088,356
Excess (Deficiency) of Revenues over Expe	\$ (82,711)	\$ 199,799	\$ 801,133	\$ (153,227)	\$ (112,427)	\$ (65,235)	\$ (133,597)	\$ (85,690)	\$ (17,675)	\$ -	\$ -	\$ -	\$ 350,371
Other Financing Sources/Uses:													
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (96,816)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (96,816)
Total Other Financing Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (96,816)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (96,816)
Net Change in Fund Balance	\$ (82,711)	\$ 199,799	\$ 801,133	\$ (153,227)	\$ (112,427)	\$ (162,051)	\$ (133,597)	\$ (85,690)	\$ (17,675)	\$ -	\$ -	\$ -	\$ 253,555

Community Development District
Month to Month- Golf Course/Recreation

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<i>Number of Rounds</i>													
Paid Rounds	3,421	2,455	3,147	3,318	4,445	5,034	5,054	4,826	3,712	-	-	-	35,412
Member Rounds	304	317	294	254	276	295	274	186	213	-	-	-	2,413
Comp Rounds	32	105	92	105	114	120	147	132	92	-	-	-	939
<i>Revenue per Round</i>													
Paid Rounds	\$35	\$55	\$48	\$48	\$51	\$51	\$45	\$40	\$0	\$0	\$0	\$0	\$46
Revenues:													
Greens Fees	\$ 120,432	\$ 135,971	\$ 151,691	\$ 160,657	\$ 228,212	\$ 257,913	\$ 225,803	\$ 191,981	\$ 141,357	\$ -	\$ -	\$ -	\$ 1,614,017
Gift Cards- Sales	\$ 404	\$ 119	\$ 7,071	\$ 2,228	\$ 831	\$ 190	\$ 190	\$ 219	\$ 656	\$ -	\$ -	\$ -	\$ 11,907
Gift Cards- Usage	\$ (1,507)	\$ (297)	\$ (415)	\$ (2,549)	\$ (1,422)	\$ (1,056)	\$ (1,548)	\$ (193)	\$ 1,485	\$ -	\$ -	\$ -	\$ (7,502)
Season Advance/Trail Fees	\$ 12,545	\$ 14,300	\$ 12,058	\$ 11,040	\$ 9,672	\$ 8,675	\$ 8,675	\$ 8,165	\$ 8,019	\$ -	\$ -	\$ -	\$ 93,149
Associate Memberships	\$ 2,671	\$ 2,632	\$ 1,060	\$ 3,051	\$ 3,161	\$ 2,071	\$ 2,313	\$ 1,962	\$ 2,071	\$ -	\$ -	\$ -	\$ 20,992
Driving Range	\$ 6,379	\$ 5,479	\$ 6,785	\$ 7,132	\$ 10,848	\$ 11,353	\$ 9,501	\$ 8,685	\$ 7,488	\$ -	\$ -	\$ -	\$ 73,650
Golf Lessons	\$ -	\$ 210	\$ 600	\$ 960	\$ 830	\$ 1,170	\$ 1,350	\$ 1,410	\$ 2,840	\$ -	\$ -	\$ -	\$ 9,370
Merchandise Sales	\$ 9,027	\$ 10,121	\$ 12,471	\$ 8,859	\$ 13,275	\$ 16,818	\$ 14,700	\$ 18,220	\$ 11,372	\$ -	\$ -	\$ -	\$ 114,863
Assessments -Recreation Operating	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ -	\$ -	\$ -	\$ 13,679
Miscellaneous Income	\$ 239	\$ 1,181	\$ (862)	\$ (202)	\$ 134	\$ (791)	\$ 1,480	\$ (33)	\$ 3,015	\$ -	\$ -	\$ -	\$ 4,162
Total Revenues	\$ 151,709	\$ 171,236	\$ 191,979	\$ 192,695	\$ 267,062	\$ 297,864	\$ 263,984	\$ 231,935	\$ 179,824	\$ -	\$ -	\$ -	\$ 1,948,287
Expenditures:													
General Expenditures:													
Other Contractual Services	\$ 842	\$ 893	\$ 1,039	\$ 722	\$ 1,590	\$ 944	\$ 156	\$ 2,335	\$ 878	\$ -	\$ -	\$ -	\$ 9,400
Telephone	\$ 330	\$ 338	\$ 338	\$ 338	\$ 338	\$ 338	\$ 338	\$ 338	\$ 338	\$ -	\$ -	\$ -	\$ 3,035
Utilities	\$ 297	\$ 283	\$ 304	\$ 387	\$ 386	\$ 455	\$ 458	\$ 417	\$ 126	\$ -	\$ -	\$ -	\$ 3,114
Repairs & Maintenance	\$ 275	\$ 275	\$ 1,381	\$ 275	\$ 550	\$ 275	\$ 275	\$ 450	\$ 275	\$ -	\$ -	\$ -	\$ 4,031
Bank Charges	\$ 3,448	\$ 4,128	\$ 4,196	\$ 5,337	\$ 5,597	\$ 7,416	\$ 8,119	\$ 6,959	\$ 6,110	\$ -	\$ -	\$ -	\$ 51,310
Office Supplies	\$ 161	\$ 84	\$ 294	\$ 186	\$ 48	\$ 198	\$ 1,088	\$ 67	\$ 63	\$ -	\$ -	\$ -	\$ 2,189
Operating Supplies	\$ 1,050	\$ 626	\$ 583	\$ 804	\$ 612	\$ 617	\$ 773	\$ 619	\$ 619	\$ -	\$ -	\$ -	\$ 6,303
Dues, Licenses & Subscriptions	\$ 1,498	\$ 649	\$ 227	\$ 649	\$ 1,282	\$ 1,577	\$ 1,177	\$ 1,177	\$ 1,362	\$ -	\$ -	\$ -	\$ 9,596
Drug Testing- All departments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training, Education & Employee Relations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95	\$ -	\$ -	\$ -	\$ -	\$ 95
Contractual Security	\$ -	\$ 344	\$ 344	\$ -	\$ 344	\$ 1,061	\$ -	\$ -	\$ 351	\$ -	\$ -	\$ -	\$ 2,445
IT Services	\$ 95	\$ 325	\$ 190	\$ 475	\$ 57	\$ 95	\$ 95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,332
Subtotal General Expenditures	\$ 7,996	\$ 7,946	\$ 8,897	\$ 9,173	\$ 10,805	\$ 12,976	\$ 12,479	\$ 12,457	\$ 10,121	\$ -	\$ -	\$ -	\$ 92,850

Community Development District
Month to Month- Golf Course/Recreation

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<i>Administrative Expenditures:</i>													
Legal Fees	\$ -	\$ 563	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 563
Arbitrage	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ -	\$ -	\$ -	\$ 450
Dissemination	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ -	\$ -	\$ -	\$ 750
Trustee Fees	\$ 342	\$ 342	\$ 342	\$ 342	\$ 342	\$ 342	\$ 340	\$ 340	\$ 340	\$ -	\$ -	\$ -	\$ 3,070
Annual Audit	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ -	\$ -	\$ -	\$ 3,750
Golf Course Administrative Services	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ -	\$ -	\$ -	\$ 42,210
Insurance	\$ 12,148	\$ 12,148	\$ 12,284	\$ 12,148	\$ 14,049	\$ 12,576	\$ 10,650	\$ 12,145	\$ 12,145	\$ -	\$ -	\$ -	\$ 110,292
Property Taxes	\$ -	\$ 856	\$ 856	\$ 856	\$ 856	\$ 856	\$ 856	\$ 856	\$ 856	\$ -	\$ -	\$ -	\$ 6,851
Subtotal Administrative Expenditures	\$ 17,730	\$ 19,148	\$ 18,722	\$ 18,586	\$ 20,487	\$ 19,014	\$ 17,086	\$ 18,581	\$ 18,581	\$ -	\$ -	\$ -	\$ 167,935
Total General & Administrative	\$ 25,726	\$ 27,094	\$ 27,618	\$ 27,759	\$ 31,292	\$ 31,990	\$ 29,566	\$ 31,038	\$ 28,703	\$ -	\$ -	\$ -	\$ 260,785
<i>Operations & Maintenance</i>													
Golf Operations Expenditures													
Salaries	\$ 22,543	\$ 24,181	\$ 23,578	\$ 23,093	\$ 24,604	\$ 31,620	\$ 27,634	\$ 29,349	\$ 27,731	\$ -	\$ -	\$ -	\$ 234,333
Administrative Fee	\$ 1,078	\$ 1,031	\$ 1,160	\$ 1,218	\$ 1,114	\$ 1,225	\$ 1,150	\$ 1,262	\$ 1,207	\$ -	\$ -	\$ -	\$ 10,446
FICA Expense	\$ 1,725	\$ 2,516	\$ 1,804	\$ 1,767	\$ 1,882	\$ 2,419	\$ 2,114	\$ 2,245	\$ 2,121	\$ -	\$ -	\$ -	\$ 18,593
Health Insurance	\$ 725	\$ 1,038	\$ (103)	\$ 458	\$ 784	\$ 687	\$ 784	\$ 784	\$ 784	\$ -	\$ -	\$ -	\$ 5,940
Workers Compensation	\$ 356	\$ 207	\$ 241	\$ 365	\$ 389	\$ 500	\$ 437	\$ 464	\$ 438	\$ -	\$ -	\$ -	\$ 3,395
Unemployment	\$ 441	\$ 580	\$ 522	\$ 816	\$ 692	\$ 901	\$ 788	\$ 769	\$ 651	\$ -	\$ -	\$ -	\$ 6,162
Golf Printing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 902	\$ 140	\$ 196	\$ -	\$ -	\$ -	\$ 1,238
Utilities	\$ 1,594	\$ 2,038	\$ 1,519	\$ 1,534	\$ 1,534	\$ 1,573	\$ 1,646	\$ 2,091	\$ 1,396	\$ -	\$ -	\$ -	\$ 14,924
Repairs	\$ 13	\$ 21	\$ 15	\$ 73	\$ -	\$ 400	\$ -	\$ 27	\$ -	\$ -	\$ -	\$ -	\$ 550
Pest Control	\$ 95	\$ 95	\$ 95	\$ 95	\$ 95	\$ 95	\$ 95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 666
Supplies	\$ 1,266	\$ 77	\$ 2,662	\$ 1,463	\$ 3,173	\$ 1,773	\$ 1,810	\$ 960	\$ 503	\$ -	\$ -	\$ -	\$ 13,689
Uniforms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 99	\$ -	\$ -	\$ -	\$ -	\$ 99
Training, Education & Employee Relations	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 320	\$ -	\$ -	\$ -	\$ -	\$ 920
Cart Lease	\$ 6,880	\$ 7,079	\$ 7,035	\$ 7,109	\$ 10,821	\$ 11,711	\$ 11,266	\$ 11,266	\$ 11,266	\$ -	\$ -	\$ -	\$ 84,435
Cart Maintenance	\$ -	\$ 62	\$ -	\$ 412	\$ 67	\$ 1,043	\$ 1,900	\$ -	\$ 2,622	\$ -	\$ -	\$ -	\$ 6,107
Driving Range	\$ -	\$ 1,116	\$ 1,916	\$ -	\$ 613	\$ 233	\$ 1,349	\$ 233	\$ (87)	\$ -	\$ -	\$ -	\$ 5,372
Subtotal Operating Expenditures	\$ 37,317	\$ 40,041	\$ 40,445	\$ 38,403	\$ 45,768	\$ 54,178	\$ 51,876	\$ 50,009	\$ 48,830	\$ -	\$ -	\$ -	\$ 406,868
Merchandise Sales:													
Cost of Goods Sold	\$ 10,641	\$ 10,625	\$ 12,389	\$ 2,066	\$ 7,198	\$ 10,814	\$ 11,408	\$ 6,832	\$ 7,717	\$ -	\$ -	\$ -	\$ 79,689
Subtotal Merchandise Sales	\$ 10,641	\$ 10,625	\$ 12,389	\$ 2,066	\$ 7,198	\$ 10,814	\$ 11,408	\$ 6,832	\$ 7,717	\$ -	\$ -	\$ -	\$ 79,689

Community Development District
Month to Month- Golf Course/Recreation

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Golf Course Maintenance Expenditures													
Salaries	\$ 35,382	\$ 37,186	\$ 37,408	\$ 37,047	\$ 32,492	\$ 37,228	\$ 32,460	\$ 35,374	\$ 33,848	\$ -	\$ -	\$ -	318,424
Administrative Fees	\$ 426	\$ 436	\$ 466	\$ 462	\$ 409	\$ 419	\$ 431	\$ 468	\$ 396	\$ -	\$ -	\$ -	3,912
FICA Expense	\$ 2,685	\$ 3,863	\$ 2,825	\$ 2,813	\$ 2,485	\$ 2,851	\$ 2,483	\$ 2,706	\$ 2,589	\$ -	\$ -	\$ -	25,302
Employee Insurance	\$ 2,485	\$ 2,448	\$ 3,739	\$ 3,978	\$ 3,584	\$ 3,143	\$ 2,828	\$ 2,918	\$ 2,966	\$ -	\$ -	\$ -	28,089
Workers Compensation	\$ 552	\$ 796	\$ 584	\$ 580	\$ 513	\$ 587	\$ 497	\$ 545	\$ 534	\$ -	\$ -	\$ -	5,187
Unemployment	\$ 116	\$ 166	\$ 549	\$ 1,309	\$ 757	\$ 295	\$ 138	\$ 183	\$ 163	\$ -	\$ -	\$ -	3,675
Utilities/Water	\$ 2,379	\$ 2,750	\$ 2,374	\$ 2,181	\$ 2,466	\$ 1,924	\$ 3,279	\$ 5,719	\$ 2,322	\$ -	\$ -	\$ -	25,392
Repairs	\$ 5,396	\$ 5,455	\$ 3,889	\$ 1,797	\$ 1,871	\$ 2,830	\$ 5,344	\$ 2,593	\$ 3,399	\$ -	\$ -	\$ -	32,574
Restaurant Repairs	\$ 665	\$ 1,297	\$ 219	\$ 2,458	\$ 30	\$ 38	\$ 1,768	\$ 639	\$ 27	\$ -	\$ -	\$ -	7,142
Fuel & Oil	\$ 3,653	\$ 1,547	\$ 3,665	\$ 1,298	\$ 3,756	\$ 2,880	\$ 3,321	\$ 2,420	\$ 3,039	\$ -	\$ -	\$ -	25,578
Pest Control	\$ 160	\$ 160	\$ 160	\$ 160	\$ 160	\$ 160	\$ 181	\$ 371	\$ 371	\$ -	\$ -	\$ -	1,882
Irrigation/Drainage	\$ 1,036	\$ 3,927	\$ 92	\$ 520	\$ -	\$ 614	\$ 699	\$ 358	\$ 460	\$ -	\$ -	\$ -	7,706
Sand and Topsoil	\$ -	\$ 1,114	\$ 1,081	\$ 1,246	\$ 1,247	\$ 1,098	\$ 1,244	\$ -	\$ 1,089	\$ -	\$ -	\$ -	8,119
Flower/Mulch	\$ -	\$ 744	\$ 744	\$ 104	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,592
Fertilizer	\$ 12,553	\$ 9,906	\$ 10,157	\$ 9,800	\$ 13,102	\$ 10,736	\$ 22,337	\$ 20,698	\$ 14,279	\$ -	\$ -	\$ -	123,569
Seed/Sod	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Trash Removal	\$ 219	\$ -	\$ 219	\$ 219	\$ 439	\$ 219	\$ -	\$ 219	\$ 219	\$ -	\$ -	\$ -	1,755
Contingency	\$ -	\$ 20	\$ 200	\$ -	\$ 2,283	\$ 3,696	\$ -	\$ 277	\$ -	\$ -	\$ -	\$ -	6,476
First Aid	\$ -	\$ 35	\$ -	\$ -	\$ -	\$ 28	\$ -	\$ 66	\$ -	\$ -	\$ -	\$ -	129
Operating Supplies	\$ 317	\$ 997	\$ 141	\$ -	\$ 988	\$ 1,998	\$ -	\$ 614	\$ 1,820	\$ -	\$ -	\$ -	6,876
Training	\$ -	\$ 419	\$ -	\$ -	\$ 272	\$ 740	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,432
Janitorial Supplies	\$ -	\$ 114	\$ -	\$ 46	\$ -	\$ -	\$ -	\$ 20	\$ 27	\$ -	\$ -	\$ -	207
Janitorial Services	\$ 2,593	\$ 2,593	\$ 2,593	\$ 2,749	\$ 2,749	\$ 2,749	\$ 2,749	\$ 2,749	\$ 2,749	\$ -	\$ -	\$ -	24,273
Soil & Water Testing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Uniforms	\$ 775	\$ 1,082	\$ 836	\$ 837	\$ 863	\$ 528	\$ 644	\$ 636	\$ 752	\$ -	\$ -	\$ -	6,955
Equipment Rental	\$ 40	\$ 39	\$ 40	\$ 40	\$ 38	\$ -	\$ 40	\$ 40	\$ 2,539	\$ -	\$ -	\$ -	2,817
Equipment Lease	\$ 17,567	\$ 17,567	\$ 17,806	\$ 17,893	\$ 19,671	\$ 16,855	\$ 17,259	\$ 17,096	\$ 18,418	\$ -	\$ -	\$ -	160,131
Subtotal Golf Course Maintenance Expen	\$ 88,997	\$ 94,662	\$ 89,788	\$ 87,536	\$ 90,174	\$ 91,615	\$ 97,704	\$ 96,709	\$ 92,007	\$ -	\$ -	\$ -	829,192
Total Operations & Maintenance	\$ 136,955	\$ 145,328	\$ 142,622	\$ 128,005	\$ 143,140	\$ 156,607	\$ 160,989	\$ 153,549	\$ 148,554	\$ -	\$ -	\$ -	1,315,749
Total Expenditures	\$ 162,681	\$ 172,421	\$ 170,240	\$ 155,763	\$ 174,432	\$ 188,597	\$ 190,554	\$ 184,588	\$ 177,257	\$ -	\$ -	\$ -	1,576,534
Excess (Deficiency) of Revenues over Expenditures	\$ (10,971)	\$ (1,185)	\$ 21,739	\$ 36,932	\$ 92,630	\$ 109,266	\$ 73,430	\$ 47,348	\$ 2,567	\$ -	\$ -	\$ -	371,754
Other Financing Sources/Uses:													
Assessments -Recreation Debt Service	\$ 49,100	\$ 49,100	\$ 49,100	\$ 49,100	\$ 49,100	\$ 49,100	\$ 49,100	\$ 49,100	\$ 49,100	\$ -	\$ -	\$ -	441,896
Interest Income	\$ 1,260	\$ 1,387	\$ 1,259	\$ 1,299	\$ 1,294	\$ 1,216	\$ 1,305	\$ 2,244	\$ 1,295	\$ -	\$ -	\$ -	12,561
Transfer In/(Out)- Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (140,691)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(140,691)
Interest Expense	\$ (6,479)	\$ (6,479)	\$ (6,479)	\$ (6,479)	\$ (6,479)	\$ (6,479)	\$ (6,479)	\$ (6,479)	\$ (6,479)	\$ -	\$ -	\$ -	(58,313)
Principal Expense	\$ (40,833)	\$ (40,833)	\$ (40,833)	\$ (40,833)	\$ (40,833)	\$ (40,833)	\$ (40,833)	\$ (40,833)	\$ (40,833)	\$ -	\$ -	\$ -	(367,500)
Total Other Financing Sources/Uses	\$ 3,048	\$ 3,174	\$ 3,046	\$ 3,087	\$ 3,081	\$ (137,688)	\$ 3,092	\$ 4,031	\$ 3,082	\$ -	\$ -	\$ -	(112,047)
Net Change in Fund Balance	\$ (7,924)	\$ 1,989	\$ 24,785	\$ 40,018	\$ 95,710	\$ (28,422)	\$ 76,522	\$ 51,379	\$ 5,649	\$ -	\$ -	\$ -	259,707

Viera East
Community Development District
Month to Month- Restaurant

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Food Sales	\$ 30,168	\$ 27,007	\$ 35,142	\$ 39,160	\$ 43,782	\$ 49,028	\$ 44,444	\$ 40,297	\$ 38,643	\$ -	\$ -	\$ -	\$ 347,670
Snack Sales	\$ 765	\$ 637	\$ 569	\$ 544	\$ 857	\$ 881	\$ 759	\$ 1,049	\$ 1,067	\$ -	\$ -	\$ -	\$ 7,127
Beverage Sales	\$ 4,267	\$ 4,159	\$ 4,058	\$ 3,505	\$ 4,970	\$ 6,081	\$ 5,015	\$ 5,073	\$ 4,234	\$ -	\$ -	\$ -	\$ 41,361
Beer Sales	\$ 9,430	\$ 12,331	\$ 8,850	\$ 10,669	\$ 13,869	\$ 16,435	\$ 16,666	\$ 21,153	\$ 18,395	\$ -	\$ -	\$ -	\$ 127,797
Wine Sales	\$ 455	\$ 414	\$ 433	\$ 662	\$ 693	\$ 518	\$ 503	\$ 713	\$ 630	\$ -	\$ -	\$ -	\$ 5,020
Liquor Sales	\$ 8,660	\$ 9,485	\$ 11,600	\$ 11,405	\$ 14,104	\$ 14,353	\$ 13,162	\$ 12,960	\$ 13,016	\$ -	\$ -	\$ -	\$ 108,746
Miscellaneous Income	\$ -	\$ -	\$ -	\$ -	\$ 426	\$ -	\$ 67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 493
Total Revenues	\$ 53,743	\$ 54,032	\$ 60,652	\$ 65,943	\$ 78,701	\$ 87,296	\$ 80,615	\$ 81,246	\$ 75,985	\$ -	\$ -	\$ -	\$ 638,213
Expenditures:													
Restaurant Expenditures													
Restaurant Manager Contract	\$ 5,417	\$ 5,417	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,833
Salaries	\$ 22,639	\$ 21,848	\$ 23,291	\$ 24,997	\$ 24,362	\$ 30,575	\$ 24,419	\$ 24,730	\$ 25,062	\$ -	\$ -	\$ -	\$ 221,924
Administrative Fee	\$ 564	\$ 488	\$ 560	\$ 616	\$ 492	\$ 596	\$ 557	\$ 675	\$ 759	\$ -	\$ -	\$ -	\$ 5,307
FICA Expense	\$ 2,334	\$ 2,783	\$ 2,424	\$ 2,837	\$ 2,849	\$ 3,560	\$ 2,913	\$ 2,962	\$ 2,946	\$ -	\$ -	\$ -	\$ 25,608
Health Insurance	\$ 783	\$ 821	\$ 964	\$ 1,134	\$ 937	\$ 1,788	\$ 2,157	\$ 2,157	\$ 1,867	\$ -	\$ -	\$ -	\$ 12,608
Workers Compensation	\$ 357	\$ 449	\$ 500	\$ 209	\$ 378	\$ 481	\$ 386	\$ 390	\$ 396	\$ -	\$ -	\$ -	\$ 3,544
Unemployment	\$ 279	\$ 260	\$ 631	\$ 1,272	\$ 811	\$ 662	\$ 335	\$ 219	\$ 269	\$ -	\$ -	\$ -	\$ 4,738
Telephone	\$ 1,256	\$ 343	\$ 395	\$ 395	\$ 395	\$ 404	\$ 404	\$ 404	\$ 404	\$ -	\$ -	\$ -	\$ 4,403
Utilities	\$ 1,066	\$ 1,032	\$ 770	\$ 747	\$ 821	\$ 1,456	\$ 282	\$ 847	\$ 835	\$ -	\$ -	\$ -	\$ 7,857
Pest Control	\$ 95	\$ 95	\$ 95	\$ 95	\$ 95	\$ 95	\$ 95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 666
Merchant Fees	\$ 1,738	\$ 1,563	\$ 1,949	\$ 1,838	\$ 2,305	\$ 2,602	\$ 2,444	\$ 2,459	\$ 2,316	\$ -	\$ -	\$ -	\$ 19,214
Equipment Lease	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ -	\$ 130	\$ 130	\$ 130	\$ -	\$ -	\$ -	\$ 805
Kitchen Equipment/Supplies	\$ -	\$ 247	\$ 331	\$ 845	\$ 1,218	\$ 656	\$ 97	\$ 67	\$ 655	\$ -	\$ -	\$ -	\$ 4,117
Paper & Plastic Supplies	\$ 2,106	\$ 798	\$ 1,932	\$ 797	\$ 1,680	\$ 1,199	\$ 1,311	\$ 507	\$ 680	\$ -	\$ -	\$ -	\$ 11,010
Operating Supplies	\$ 622	\$ 1,777	\$ 927	\$ 460	\$ 1,236	\$ 1,931	\$ 2,388	\$ 2,222	\$ 1,765	\$ -	\$ -	\$ -	\$ 13,327
First Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Entertainment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 435	\$ -	\$ -	\$ -	\$ 435
Delivery/Gas	\$ 527	\$ 519	\$ 574	\$ 641	\$ 558	\$ 556	\$ 542	\$ 93	\$ 101	\$ -	\$ -	\$ -	\$ 4,111
Dues & License	\$ 950	\$ 566	\$ 2,351	\$ 565	\$ 684	\$ 569	\$ 2,662	\$ 1,084	\$ 54	\$ -	\$ -	\$ -	\$ 9,487
Total Restaurant Expenditures	\$ 40,815	\$ 39,091	\$ 37,778	\$ 37,534	\$ 38,904	\$ 47,130	\$ 41,122	\$ 38,947	\$ 38,673	\$ -	\$ -	\$ -	\$ 359,995
Cost of Goods Sold:													
Food Cost	\$ 10,424	\$ 12,333	\$ 13,556	\$ 15,337	\$ 16,666	\$ 24,070	\$ 30,024	\$ 26,719	\$ 26,122	\$ -	\$ -	\$ -	\$ 175,251
Snack Cost	\$ 169	\$ 197	\$ 219	\$ 215	\$ 346	\$ 693	\$ 447	\$ 819	\$ 421	\$ -	\$ -	\$ -	\$ 3,526
Beverage Cost	\$ 1,846	\$ 2,010	\$ 2,492	\$ 2,369	\$ 2,176	\$ 3,086	\$ 2,421	\$ 5,871	\$ 3,044	\$ -	\$ -	\$ -	\$ 25,314
Beer Cost	\$ 3,781	\$ 4,745	\$ 4,212	\$ 5,117	\$ 5,006	\$ 6,872	\$ 8,421	\$ 6,945	\$ 5,346	\$ -	\$ -	\$ -	\$ 50,445
Wine Cost	\$ 294	\$ 295	\$ 362	\$ 396	\$ 567	\$ 667	\$ 628	\$ 464	\$ 473	\$ -	\$ -	\$ -	\$ 4,147
Liquor Cost	\$ 3,959	\$ 3,941	\$ 4,130	\$ 5,063	\$ 5,437	\$ 5,500	\$ 4,675	\$ 4,330	\$ 7,874	\$ -	\$ -	\$ -	\$ 44,910
Total Cost of Goods Sold	\$ 20,474	\$ 23,521	\$ 24,972	\$ 28,496	\$ 30,199	\$ 40,889	\$ 46,616	\$ 45,148	\$ 43,280	\$ -	\$ -	\$ -	\$ 303,594
Total Expenditures	\$ 61,290	\$ 62,613	\$ 62,750	\$ 66,030	\$ 69,102	\$ 88,019	\$ 87,737	\$ 84,094	\$ 81,954	\$ -	\$ -	\$ -	\$ 663,589
Excess (Deficiency) of Revenues over Expen	\$ (7,546)	\$ (8,581)	\$ (2,098)	\$ (87)	\$ 9,598	\$ (723)	\$ (7,122)	\$ (2,849)	\$ (5,969)	\$ -	\$ -	\$ -	\$ (25,376)
Other Financing Sources/Uses:													
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (7,546)	\$ (8,581)	\$ (2,098)	\$ (87)	\$ 9,598	\$ (723)	\$ (7,122)	\$ (2,849)	\$ (5,969)	\$ -	\$ -	\$ -	\$ (25,376)

Viera East
Community Development District
Month to Month- Pro Shop

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Merchandise Sales	\$ 9,027	\$ 10,121	\$ 12,471	\$ 8,859	\$ 13,275	\$ 16,818	\$ 14,700	\$ 18,220	\$ 11,372	\$ -	\$ -	\$ -	\$ 114,863
Total Revenues	\$ 9,027	\$10,121	\$12,471	\$ 8,859	\$13,275	\$16,818	\$14,700	\$18,220	\$11,372	\$ -	\$ -	\$ -	\$ 114,863
Expenditures:													
Cost of Goods Sold	\$ 10,641	\$ 10,625	\$ 12,389	\$ 2,066	\$ 7,198	\$ 10,814	\$ 11,408	\$ 6,832	\$ 7,717	\$ -	\$ -	\$ -	\$ 79,689
Total Expenditures	\$ 10,641	\$10,625	\$12,389	\$ 2,066	\$ 7,198	\$10,814	\$11,408	\$ 6,832	\$ 7,717	\$ -	\$ -	\$ -	\$ 79,689
Operating Income/ (Loss)	\$ (1,614)	\$ (504)	\$ 83	\$ 6,793	\$ 6,077	\$ 6,004	\$ 3,292	\$ 11,388	\$ 3,655	\$ -	\$ -	\$ -	\$ 35,174

Viera East
Community Development District
Marketing Breakdown

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Marketing & Lifestyle Management	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,135	\$ -	\$ -	\$ -	\$ 21,935
Entertainment	\$ 1,350	\$ 1,950	\$ 1,950	\$ 2,050	\$ 1,800	\$ 3,050	\$ 4,200	\$ 2,700	\$ 600	\$ -	\$ -	\$ -	\$ 19,650
Ads	\$ 2,360	\$ 505	\$ 1,824	\$ 764	\$ 1,033	\$ 1,517	\$ 764	\$ 2,362	\$ -	\$ -	\$ -	\$ -	\$ 11,129
Supplies	\$ 1,706	\$ 38	\$ 184	\$ 133	\$ 250	\$ 203	\$ 395	\$ 4,489	\$ 172	\$ -	\$ -	\$ -	\$ 7,569
Total Marketing Expense	\$ 7,816	\$ 4,893	\$ 6,358	\$ 5,346	\$ 5,483	\$ 7,370	\$ 7,959	\$12,151	\$ 2,907	\$ -	\$ -	\$ -	\$ 60,283

Viera East
Community Development District
Long Term Debt Report

Series 2012 Special Assessment Revenue Bonds	
Interest Rate:	2.5% to 5%
Maturity Date:	5/1/2026
Optional Redemption Date:	On or After 5/1/2022
Reserve Fund Definition:	50% Max Annual Dept
Reserve Fund Requirement:	\$279,239
Reserve Fund Balance:	\$283,906
Bonds outstanding - 9/30/2016	\$4,445,000
Less: May 1, 2017 Principal	(\$365,000)
Less: May 1, 2018 Principal	(\$380,000)
Less: May 1, 2019 Principal	(\$395,000)
Less: May 1, 2020 Principal	(\$410,000)
Less: May 1, 2021 Principal	(\$425,000)
Less: May 1, 2022 Principal	(\$445,000)
Less: May 1, 2023 Principal	(\$475,000)
Less: May 1, 2024 Principal	(\$490,000)
Current Bonds Outstanding	\$1,060,000

Series 2020 Special Assessment Revenue Bonds	
Interest Rate:	2% to 2.75%
Maturity Date:	5/1/1938
Optional Redemption Date:	On or After 5/1/2030
Reserve Fund Definition:	50% Max Annual Dept
Reserve Fund Requirement:	\$234,591
Reserve Fund Balance:	\$237,758
Bonds outstanding - 7/10/20	\$7,685,000
Less: May 1, 2023 Principal	(\$470,000)
Less: May 1, 2024 Principal	(\$490,000)
Current Bonds Outstanding	\$6,725,000

Viera East
Community Development District
Golf Course/Recreation Fund- Operations
Prior Month/Year Comparison

	Actuals			Year to Date		
	6/30/23	06/30/24	Variance	6/30/23	06/30/24	Variance
<i>Revenues:</i>						
Greens Fees	\$ 112,544	\$ 141,357	\$ 28,813	\$ 1,550,324	\$ 1,614,017	\$ 63,693
Gift Cards - Sales	\$ 291	\$ 656	\$ 366	\$ 22,180	\$ 11,907	\$ (10,272)
Gift Cards - Usage	\$ (1,751)	\$ 1,485	\$ 3,236	\$ (14,900)	\$ (7,502)	\$ 7,398
Season Advance/Trail Fees	\$ 8,597	\$ 8,019	\$ (578)	\$ 104,786	\$ 93,149	\$ (11,637)
Associate Memberships	\$ 632	\$ 2,071	\$ 1,439	\$ 19,908	\$ 20,992	\$ 1,084
Driving Range	\$ 8,094	\$ 7,488	\$ (605)	\$ 80,825	\$ 73,650	\$ (7,175)
Golf Lessons	\$ 295	\$ 2,840	\$ 2,545	\$ 3,335	\$ 9,370	\$ 6,035
Merchandise Sales	\$ 11,381	\$ 11,372	\$ (9)	\$ 102,973	\$ 114,863	\$ 11,889
Special Assessments - Operatic	\$ 1,519	\$ 1,520	\$ 1	\$ 13,674	\$ 13,679	\$ 5
Miscellaneous Income	\$ 629	\$ 3,015	\$ 2,386	\$ 45,798	\$ 4,162	\$ (41,636)
Total Revenues	\$ 142,231	\$ 179,824	\$ 37,592	\$ 1,928,903	\$ 1,948,287	\$ 19,384
<i>Expenditures:</i>						
General Expenditures	\$ 9,899	\$ 10,121	\$ 222	\$ 104,397	\$ 92,850	\$ (11,547)
Administrative	\$ 14,528	\$ 18,581	\$ 4,053	\$ 135,546	\$ 167,935	\$ 32,389
Golf Operations	\$ 42,994	\$ 48,830	\$ 5,836	\$ 353,175	\$ 406,868	\$ 53,693
Merchandise Sales	\$ 7,432	\$ 7,717	\$ 286	\$ 96,918	\$ 79,689	\$ (17,229)
Golf Course Maintenance	\$ 92,140	\$ 92,007	\$ (133)	\$ 824,549	\$ 829,192	\$ 4,643
Total Expenditures	\$ 166,994	\$ 177,257	\$ 10,263	\$ 1,514,585	\$ 1,576,534	\$ 61,949
Operating Income/(Loss)	\$ (24,762)	\$ 2,567	\$ 27,329	\$ 414,318	\$ 371,754	\$ (42,565)

Viera East
Community Development District
Hook and Eagle- Operations
Prior Month/Year Comparison

	Actuals			Year to Date		
	6/30/23	06/30/24	Variance	6/30/23	06/30/24	Variance
<i>Revenues:</i>						
Food Sales	\$ 38,270	\$ 38,643	\$ 372	\$ 270,991	\$ 347,670	\$ 76,679
Snack Sales	\$ 974	\$ 1,067	\$ 93	\$ 5,967	\$ 7,127	\$ 1,160
Beverage Sales	\$ 502	\$ 4,234	\$ 3,732	\$ 4,696	\$ 41,361	\$ 36,665
Beer Sales	\$ 12,031	\$ 18,395	\$ 6,364	\$ 135,199	\$ 127,797	\$ (7,402)
Wine Sales	\$ 4,041	\$ 630	\$ (3,411)	\$ 35,448	\$ 5,020	\$ (30,428)
Liquor Sales	\$ 8,944	\$ 13,016	\$ 4,072	\$ 91,248	\$ 108,746	\$ 17,498
Miscellaneous Income	\$ -	\$ -	\$ -	\$ -	\$ 493	\$ 493
Total Revenues	\$ 64,763	\$ 75,985	\$ 11,222	\$543,550	\$638,213	\$ 94,664
<i>Expenditures:</i>						
General Expenditures	\$ 37,426	\$ 38,673	\$ 1,248	\$ 310,599	\$ 359,995	\$ 49,396
Cost of Goods Sold	\$ 41,869	\$ 43,280	\$ 1,411	\$ 238,282	\$ 303,594	\$ 65,312
Total Expenditures	\$ 79,295	\$ 81,954	\$ 2,659	\$548,881	\$663,589	\$114,708
Operating Income/(Loss)	\$ (14,532)	\$ (5,969)	\$ 8,563	\$ (5,331)	\$ (25,376)	\$ (20,045)

Viera East CDD
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts
Fiscal Year 2024

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

ON ROLL ASSESSMENTS

52.77% 22.14% 25.09% 100.00%

Date	Distribution	Gross Amount	Discount/Penalty	Commission	Interest	Net Receipts	2020 Debt			Total
							O&M Portion	Recreation	Service	
11/20/23	2024-01	\$37,144.21	(\$1,875.33)	(\$705.38)	\$0.00	\$34,563.50	\$18,239.85	\$7,651.75	\$8,671.90	\$34,563.50
11/28/23	2024-02	\$596,362.14	(\$23,849.02)	(\$11,450.26)	\$0.00	\$561,062.86	\$296,084.11	\$124,209.38	\$140,769.37	\$561,062.86
12/14/23	2024-03	\$1,687,343.87	(\$67,473.48)	(\$32,397.41)	\$0.00	\$1,587,472.98	\$837,741.29	\$351,438.40	\$398,293.29	\$1,587,472.98
12/22/23	2024-04	\$86,742.57	(\$3,096.61)	(\$1,672.91)	\$0.00	\$81,973.05	\$43,258.82	\$18,147.38	\$20,566.85	\$81,973.05
01/05/24	2024-05	\$55,598.63	(\$1,661.87)	(\$1,078.74)	\$0.00	\$52,858.02	\$27,894.24	\$11,701.83	\$13,261.95	\$52,858.02
01/26/24	2024-06	\$0.00	\$0.00	\$0.00	\$5,037.42	\$5,037.42	\$2,658.36	\$1,115.20	\$1,263.88	\$5,037.44
02/09/24	2024-07	\$41,325.81	(\$1,147.80)	(\$809.25)	\$0.00	\$39,368.76	\$20,775.68	\$8,715.55	\$9,877.53	\$39,368.76
03/12/24	2024-08	\$26,525.82	(\$268.97)	(\$525.23)	\$0.00	\$25,731.62	\$13,579.09	\$5,696.52	\$6,456.00	\$25,731.61
04/09/24	2024-09	\$131,364.06	\$0.00	(\$2,637.68)	\$0.00	\$128,726.38	\$67,931.49	\$28,497.74	\$32,297.15	\$128,726.38
04/19/24	2024-10	\$0.00	\$0.00	\$0.00	\$439.52	\$439.52	\$231.94	\$97.30	\$110.27	\$439.51
05/09/24	2024-11	\$9,785.53	\$0.00	(\$199.76)	\$202.25	\$9,788.02	\$5,165.34	\$2,166.89	\$2,455.79	\$9,788.02
06/09/24	2024-12	\$69,975.81	\$0.00	(\$1,441.50)	\$2,099.31	\$70,633.62	\$37,274.78	\$15,637.03	\$17,721.81	\$70,633.62
06/13/24	2024-13	\$40,391.34	\$0.00	(\$832.06)	\$1,211.77	\$40,771.05	\$21,515.70	\$9,025.99	\$10,229.36	\$40,771.05
TOTAL		\$2,782,559.79	\$ (99,373.08)	\$(53,750.18)	\$ 8,990.27	\$ 2,638,426.80	\$ 1,392,350.69	\$ 584,100.96	\$ 661,975.15	\$ 2,638,426.80

101%	Net Percent Collected
0	Balance Remaining to Collect

