



***Viera East CDD***  
**Workshop Meeting**

**Thursday**  
**February 13, 2025**  
**6:30 p.m.**

**FaithViera Lutheran Church**  
**5550 Faith Drive**  
**Viera, Florida**

1. Roll Call
2. Review of December Financials
3. District Manager's Report
4. General Manager's Report
5. Restaurant Report
6. Lifestyle/ Marketing Report
7. Supervisor's Requests
8. Adjournment

# SECTION II

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

***Unaudited Financial Reporting***  
***December 31, 2024***

DRY-FIT



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**Viera East**  
**Community Development District**  
**Combined Balance Sheet**  
**December 31, 2024**

	General Fund	Capital Reserve Fund	Debt Service Fund	Capital Projects Fund	Golf Course/ Recreation Fund	Totals Governmental Funds
<b>Assets:</b>						
<u>Cash:</u>						
Operating Account	\$ 2,531,154	\$ -	\$ -	\$ -	\$ 480,720	\$ 3,011,874
Capital Reserve Account	\$ -	\$ 1,101,966	\$ -	\$ -	\$ -	\$ 1,101,966
Assessments Receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Receivable	\$ -	\$ -	\$ -	\$ -	\$ 1,734	\$ 1,734
Due from Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from Golf Course	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from General Fund	\$ -	\$ 85,574	\$ 586,441	\$ -	\$ 677,379	\$ 1,349,393
Due from Other	\$ -	\$ -	\$ -	\$ -	\$ 14,877	\$ 14,877
Prepaid Expenses	\$ 12,404	\$ -	\$ -	\$ -	\$ 191,607	\$ 204,011
Inventory- Pro Shop	\$ -	\$ -	\$ -	\$ -	\$ 48,102	\$ 48,102
Inventory- Hook & Eagle	\$ -	\$ -	\$ -	\$ -	\$ 42,269	\$ 42,269
<u>Investments:</u>						
State Board of Administration Series 2012	\$ -	\$ 137,718	\$ -	\$ -	\$ -	\$ 137,718
Reserve	\$ -	\$ -	\$ -	\$ -	\$ 283,558	\$ 283,558
Benefit Assessment	\$ -	\$ -	\$ -	\$ -	\$ 7,771	\$ 7,771
Bond Service	\$ -	\$ -	\$ -	\$ -	\$ 7,574	\$ 7,574
Recreation Fees	\$ -	\$ -	\$ -	\$ -	\$ 82,535	\$ 82,535
Prepaid Expenses - Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Series 2020</u>						
Reserve	\$ -	\$ -	\$ 237,466	\$ -	\$ -	\$ 237,466
Temporary Interest	\$ -	\$ -	\$ 26,841	\$ -	\$ -	\$ 26,841
Bond Service	\$ -	\$ -	\$ 15,692	\$ -	\$ -	\$ 15,692
Project	\$ -	\$ -	\$ -	\$ 63,477	\$ -	\$ 63,477
Improvements (Net of Depreciation)	\$ -	\$ -	\$ -	\$ -	\$ 1,438,328	\$ 1,438,328
<b>Total Assets</b>	<b>\$ 2,543,558</b>	<b>\$ 1,325,258</b>	<b>\$ 866,439</b>	<b>\$ 63,477</b>	<b>\$ 3,276,455</b>	<b>\$ 8,075,187</b>
<b>Liabilities:</b>						
Accounts Payable	\$ 12,887	\$ -	\$ -	\$ -	\$ 46,850	\$ 59,736
Accrued Expenses	\$ 13,544	\$ -	\$ -	\$ -	\$ 2,020	\$ 15,564
Deferred Revenue- Season Advance	\$ -	\$ -	\$ -	\$ -	\$ 42,683	\$ 42,683
Deferred Revenue- Special Assessment O&M	\$ -	\$ -	\$ -	\$ -	\$ 13,679	\$ 13,679
Deferred Revenue- Special Assessment Debt	\$ -	\$ -	\$ -	\$ -	\$ 335,901	\$ 335,901
Due to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Golf Course	\$ 677,379	\$ -	\$ -	\$ -	\$ -	\$ 677,379
Due to Debt Service	\$ 586,441	\$ -	\$ -	\$ -	\$ -	\$ 586,441
Due to Capital Reserve	\$ 85,574	\$ -	\$ -	\$ -	\$ -	\$ 85,574
Accrued Interest Payable	\$ -	\$ -	\$ -	\$ -	\$ 19,084	\$ 19,084
Accrued Principal Payable	\$ -	\$ -	\$ -	\$ -	\$ 130,000	\$ 130,000
Accrued Payroll Payable	\$ (693)	\$ -	\$ -	\$ -	\$ 0	\$ (693)
Notes Payable	\$ -	\$ -	\$ -	\$ -	\$ 359,212	\$ 359,212
Sales Tax Payable	\$ -	\$ -	\$ -	\$ -	\$ 26,937	\$ 26,937
Event Deposits	\$ -	\$ -	\$ -	\$ -	\$ (11,283)	\$ (11,283)
Bonds Payable- Series 2012	\$ -	\$ -	\$ -	\$ -	\$ 1,555,000	\$ 1,555,000
Bond Discount	\$ -	\$ -	\$ -	\$ -	\$ (6,574)	\$ (6,574)
Deferred Loss	\$ -	\$ -	\$ -	\$ -	\$ (59,258)	\$ (59,258)
<b>Total Liabilities</b>	<b>\$ 1,375,131</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,454,252</b>	<b>\$ 3,829,383</b>
<b>Fund Balance:</b>						
Nonspendable:						
Prepaid Items	\$ 12,404	\$ -	\$ -	\$ -	\$ -	\$ 12,404
Restricted for:						
Debt Service - Series 2020	\$ -	\$ -	\$ 866,439	\$ -	\$ -	\$ 866,439
Capital Projects - Series 2020	\$ -	\$ -	\$ -	\$ 63,477	\$ -	\$ 63,477
Assigned for:						
Capital Reserves	\$ -	\$ 1,325,258	\$ -	\$ -	\$ -	\$ 1,325,258
Unassigned	\$ 1,156,023	\$ -	\$ -	\$ -	\$ 822,203	\$ 1,978,226
<b>Total Fund Balances</b>	<b>\$ 1,168,427</b>	<b>\$ 1,325,258</b>	<b>\$ 866,439</b>	<b>\$ 63,477</b>	<b>\$ 822,203</b>	<b>\$ 4,245,804</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 2,543,558</b>	<b>\$ 1,325,258</b>	<b>\$ 866,439</b>	<b>\$ 63,477</b>	<b>\$ 3,276,455</b>	<b>\$ 8,075,187</b>

# Viera East

## Community Development District

### General Fund

#### Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending December 31, 2024

	Adopted Budget	Prorated Budget Thru 12/31/24	Actual Thru 12/31/24	Variance
<b>Revenues:</b>				
Maintenance Assessments	\$ 1,378,973	\$ 1,233,477	\$ 1,233,477	\$ -
Golf Course Administrative Services	\$ 56,280	\$ 14,070	\$ 14,070	\$ 0
Donations for Park Materials	\$ 5,000	\$ 1,250	\$ -	\$ (1,250)
Miscellaneous Income- Farmers Market	\$ 20,000	\$ 5,000	\$ -	\$ (5,000)
Interest Income	\$ 100	\$ 25	\$ -	\$ (25)
<b>Total Revenues</b>	<b>\$1,460,353</b>	<b>\$1,253,821</b>	<b>\$1,247,547</b>	<b>\$ (6,275)</b>
<b>Expenditures:</b>				
<b>General &amp; Administrative:</b>				
Supervisors Fees	\$ 30,519	\$ 7,630	\$ 5,896	\$ 1,734
Engineering Fees	\$ 5,000	\$ 1,250	\$ -	\$ 1,250
Attorney's Fees	\$ 20,000	\$ 5,000	\$ 2,988	\$ 2,012
Dissemination	\$ 1,050	\$ 263	\$ 263	\$ -
Trustee Fees	\$ 5,600	\$ 1,400	\$ 1,010	\$ 390
Annual Audit	\$ 14,000	\$ 3,500	\$ 3,555	\$ (55)
Collection Agent	\$ 2,500	\$ 625	\$ -	\$ 625
Management Fees	\$ 115,242	\$ 28,811	\$ 28,811	\$ -
Postage	\$ 2,000	\$ 500	\$ 10	\$ 490
Printing & Binding	\$ 2,500	\$ 625	\$ 113	\$ 512
Insurance- Liability	\$ 15,229	\$ 3,807	\$ 2,440	\$ 1,367
Legal Advertising	\$ 2,500	\$ 625	\$ 299	\$ 326
Other Current Charges	\$ 1,200	\$ 300	\$ 83	\$ 217
Office Supplies	\$ 2,000	\$ 500	\$ 103	\$ 397
Dues & Licenses	\$ 175	\$ 175	\$ 175	\$ -
Information Technology	\$ 4,735	\$ 1,184	\$ 1,184	\$ 0
<b>Total General &amp; Administrative</b>	<b>\$ 224,250</b>	<b>\$ 56,194</b>	<b>\$ 46,928</b>	<b>\$ 9,266</b>

# Viera East

## Community Development District

### General Fund

#### Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending December 31, 2024

	Adopted Budget	Prorated Budget Thru 12/31/24	Actual Thru 12/31/24	Variance
<b><i>Operations &amp; Maintenance</i></b>				
<b>Operating Expenditures</b>				
Salaries	\$ 178,500	\$ 44,625	\$ 44,016	\$ 609
Administration Fee	\$ 1,436	\$ 359	\$ 1,157	\$ (798)
FICA Expense	\$ 14,155	\$ 3,539	\$ 3,367	\$ 172
Health Insurance	\$ 5,000	\$ 1,250	\$ 385	\$ 865
Workers Compensation	\$ 3,790	\$ 948	\$ 620	\$ 328
Unemployment	\$ 1,119	\$ 280	\$ 348	\$ (68)
Retirement Contribution	\$ 5,061	\$ 1,265	\$ -	\$ 1,265
Other Contractual	\$ 10,000	\$ 2,500	\$ 1,923	\$ 577
Marketing- Lifestyle/Amenities	\$ 95,000	\$ 23,750	\$ 25,715	\$ (1,965)
Training	\$ 500	\$ 125	\$ -	\$ 125
<b>Subtotal Field Expenditures</b>	<b>\$ 314,561</b>	<b>\$ 78,640</b>	<b>\$ 77,532</b>	<b>\$ 1,108</b>
<b>Maintenance Expenditures</b>				
Canal Maintenance	\$ 14,000	\$ 3,500	\$ -	\$ 3,500
Lake Bank Restoration	\$ 164,000	\$ 41,000	\$ -	\$ 41,000
Lake Bank Education Project	\$ 3,000	\$ 750	\$ -	\$ 750
Environmental Services	\$ 10,000	\$ 2,500	\$ -	\$ 2,500
Water Management System	\$ 134,248	\$ 33,562	\$ 33,832	\$ (270)
Midge Control	\$ 8,000	\$ 2,000	\$ -	\$ 2,000
Contingencies	\$ 10,000	\$ 2,500	\$ -	\$ 2,500
Fire Line Management	\$ 3,500	\$ 875	\$ 1,011	\$ (136)
Basin Repair	\$ 3,000	\$ 750	\$ -	\$ 750
<b>Subtotal Maintenance Expenditures</b>	<b>\$ 349,748</b>	<b>\$ 87,437</b>	<b>\$ 34,843</b>	<b>\$ 52,594</b>

# Viera East

## Community Development District

### General Fund

#### Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending December 31, 2024

	Adopted Budget	Prorated Budget Thru 12/31/24	Actual Thru 12/31/24	Variance
<b>Grounds Maintenance Expenditures</b>				
Salaries	\$ 232,730	\$ 58,183	\$ 52,043	\$ 6,140
Bonus Program	\$ -	\$ -	\$ 59,814	\$ (59,814)
Administrative Fees	\$ 2,840	\$ 710	\$ 531	\$ 179
FICA	\$ 19,787	\$ 4,947	\$ 3,981	\$ 966
Health Insurance	\$ 32,893	\$ 8,223	\$ 7,672	\$ 551
Workers Compensation	\$ 4,942	\$ 1,236	\$ 950	\$ 286
Unemployment	\$ 2,608	\$ 652	\$ 290	\$ 363
Retirement Contribution	\$ 6,682	\$ 1,671	\$ -	\$ 1,671
Telephone	\$ 15,660	\$ 3,915	\$ 3,052	\$ 863
Utilities	\$ 15,000	\$ 3,750	\$ 616	\$ 3,134
Property Appraiser	\$ 1,990	\$ 498	\$ 2,391	\$ (1,894)
Insurance- Property	\$ 3,344	\$ 836	\$ 909	\$ (73)
Repairs	\$ 25,000	\$ 6,250	\$ 13,676	\$ (7,426)
Fuel	\$ 21,000	\$ 5,250	\$ 3,648	\$ 1,602
Park Maintenance	\$ 45,000	\$ 11,250	\$ 6,913	\$ 4,337
Sidewalk Repair	\$ 15,000	\$ 3,750	\$ -	\$ 3,750
Chemicals	\$ 4,000	\$ 1,000	\$ 564	\$ 436
Contingencies	\$ 10,000	\$ 2,500	\$ 8,402	\$ (5,902)
Refuse	\$ 12,000	\$ 3,000	\$ 5,144	\$ (2,144)
Office Supplies	\$ -	\$ -	\$ 1,411	\$ (1,411)
Uniforms	\$ 4,000	\$ 1,000	\$ 211	\$ 789
Fire Alarm System	\$ 7,500	\$ 1,875	\$ 270	\$ 1,605
Rain Bird Pump System	\$ 28,041	\$ 7,010	\$ 6,895	\$ 115
Park Materials	\$ 10,000	\$ 2,500	\$ 262	\$ 2,238
Bay Hill Flow Way Maintenance	\$ 20,000	\$ 5,000	\$ -	\$ 5,000
<b>Subtotal Grounds Maintenance Expenditur</b>	<b>\$ 540,017</b>	<b>\$ 135,004</b>	<b>\$ 179,644</b>	<b>\$ (44,640)</b>
<b>Total Operations &amp; Maintenance</b>	<b>\$1,204,326</b>	<b>\$ 301,082</b>	<b>\$ 292,020</b>	<b>\$ 9,062</b>
<b>Total Expenditures</b>	<b>\$1,428,576</b>	<b>\$ 357,275</b>	<b>\$ 338,948</b>	<b>\$ 18,328</b>
<b>Excess (Deficiency) of Revenues over Expen</b>	<b>\$ 31,777</b>		<b>\$ 908,599</b>	
<b><i>Other Financing Sources/(Uses):</i></b>				
Transfer In/(Out)- Capital Reserve	\$ (31,777)	\$ -	\$ -	\$ -
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ (31,777)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ (0)</b>		<b>\$ 908,599</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 259,828</b>	
<b>Fund Balance - Ending</b>	<b>\$ (0)</b>		<b>\$1,168,427</b>	



**Viera East**  
**Community Development District**  
**Capital Reserve Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending December 31, 2024**

	Adopted Budget	Prorated Budget Thru 12/31/24	Actual Thru 12/31/24	Variance
<b>Revenues</b>				
Interest	\$ 500	\$ 125	\$ 1,677	\$ 1,552
<b>Total Revenues</b>	<b>\$ 500</b>	<b>\$ 125</b>	<b>\$ 1,677</b>	<b>\$ 1,552</b>
<b>Expenditures:</b>				
Capital Outlay	\$ 80,000	\$ 20,000	\$ 259,042	\$ (239,042)
Truck Maintenance	\$ 25,000	\$ 6,250	\$ -	\$ 6,250
Sign Project	\$ 20,000	\$ 5,000	\$ -	\$ 5,000
Vehicle Purchase	\$ 20,000	\$ 5,000	\$ -	\$ 5,000
<b>Total Expenditures</b>	<b>\$ 145,000</b>	<b>\$ 36,250</b>	<b>\$ 259,042</b>	<b>\$ (239,042)</b>
<b>Excess (Deficiency) of Revenues over Expen</b>	<b>\$ (144,500)</b>		<b>\$ (257,365)</b>	
<b>Other Financing Sources/(Uses)</b>				
Transfer In/(Out)- General Fund	\$ 31,777	\$ -	\$ -	\$ -
Transfer In/(Out)- Golf Course	\$ 84,410	\$ -	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 116,187</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ (28,313)</b>		<b>\$ (257,365)</b>	
<b>Fund Balance - Beginning</b>	<b>\$1,660,412</b>		<b>\$1,582,623</b>	
<b>Fund Balance - Ending</b>	<b>\$1,632,099</b>		<b>\$1,325,258</b>	

# Viera East

**Community Development District  
Capital Reserve Fund  
Capital Outlay Check Register Detail  
For The Period Ending December 31, 2024**

Check			
Date	Vendor	Detail	Amount
10/30/24	Viera East	Clean Up CPF Balance	\$ 149.81
10/30/24	Landirr Inc.	Reno Green Side Bunkers	\$ 91,980.00
10/30/24	Reserve Advisors, LLC	Reserve Study	\$ 4,875.00
11/30/24	WW Sod & Equipment	Kawasaki Mower	\$ 12,410.48
11/30/24	Florida Coast Equipment	Utliity Vehicle	\$ 18,119.68
11/30/24	Landirr	Renovation of Bunkers	\$ 118,260.00
12/05/24	Accurate Air Conditioning	Cooler/Freezer Installation Final Paym	\$ 13,246.87
<b>Total</b>			<b><u>\$ 259,041.84</u></b>

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**Viera East**  
**Community Development District**  
**Debt Service Fund Series 2020**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending December 31, 2024**

	Adopted Budget	Prorated Budge Thru 12/31/24	Actual Thru 12/31/24	Variance
<b><u>Revenues:</u></b>				
Assessments - Tax Roll	\$ 655,615	\$ 586,441	\$ 586,441	\$ -
Interest	\$ 500	\$ 125	\$ 3,433	\$ 3,308
<b>Total Revenues</b>	<b>\$ 656,115</b>	<b>\$ 586,566</b>	<b>\$ 589,873</b>	<b>\$ 3,308</b>
<b><u>Expenditures:</u></b>				
Interest - 11/1	\$ 80,658	\$ 80,658	\$ 80,658	\$ -
Principal - 5/1	\$ 500,000	\$ -	\$ -	\$ -
Interest - 5/1	\$ 80,658	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 661,315</b>	<b>\$ 80,658</b>	<b>\$ 80,658</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expen</b>	<b>\$ (5,200)</b>		<b>\$ 509,216</b>	
<b><u>Other Financing Sources/(Uses):</u></b>				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ (5,200)</b>		<b>\$ 509,216</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 132,287</b>		<b>\$ 357,224</b>	
<b>Fund Balance - Ending</b>	<b>\$ 127,087</b>		<b>\$ 866,439</b>	

**Viera East**  
**Community Development District**  
**Capital Projects Fund Series 2020**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending December 31, 2024**

	Adopted Budget	Prorated Budget Thru 12/31/24	Actual Thru 12/31/24	Variance
<b>Revenues</b>				
Interest	\$ -	\$ -	\$ 1,664	\$ 1,664
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,664</b>	<b>\$ 1,664</b>
<b>Expenditures:</b>				
Capital Outlay	\$ -	\$ -	\$ (150)	\$ 150
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (150)</b>	<b>\$ 150</b>
<b>Excess (Deficiency) of Revenues over Expen</b>	<b>\$ -</b>		<b>\$ 1,814</b>	
<b>Other Financing Sources/(Uses)</b>				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>		<b>\$ 1,814</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 61,662</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 63,477</b>	

# Viera East

## Community Development District Golf Course & Restaurant

### Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending December 31, 2024

	Adopted Budget	Current Month			Year-to-Date		
		Prorated Budget	Actual	Variance	Prorated Budget	Actual	Variance
		12/31/24	12/31/24		Thru 12/31/24	Thru 12/31/24	
<i>Number of Rounds</i>							
Paid Rounds	35,250	2,707	3,860	1,153	7,378	10,605	3,227
Member Rounds	10,000	768	314	(454)	2,093	841	(1,252)
Comp Rounds	3,000	230	144	(86)	628	372	(256)
<i>Revenue per Round</i>							
Paid Rounds	\$ 50	\$64	\$45	(18)	\$64	\$42	(22)
<b>Revenues:</b>							
Greens Fees	\$ 1,994,243	\$ 172,502	\$ 174,680	\$ 2,178	\$ 472,636	\$ 448,707	\$ (23,928)
Gift Cards- Sales	\$ 26,523	\$ 2,294	\$ 1,133	\$ (1,161)	\$ 6,286	\$ 2,223	\$ (4,063)
Gift Cards- Usage	\$ (26,523)	\$ (2,294)	\$ 5,147	\$ 7,441	\$ (6,286)	\$ 5,137	\$ 11,423
Season Advance/Trail Fees	\$ 125,000	\$ 10,813	\$ 6,951	\$ (3,862)	\$ 29,625	\$ 23,289	\$ (6,337)
Loyalty Program	\$ 25,000	\$ 2,163	\$ 1,744	\$ (419)	\$ 5,925	\$ 9,093	\$ 3,168
Driving Range	\$ 84,872	\$ 7,341	\$ 7,812	\$ 470	\$ 20,115	\$ 21,423	\$ 1,308
Golf Lessons	\$ 7,000	\$ 606	\$ 1,690	\$ 1,085	\$ 1,659	\$ 4,450	\$ 2,791
Merchandise Sales	\$ 122,004	\$ 10,553	\$ 13,069	\$ 2,516	\$ 28,915	\$ 33,062	\$ 4,147
Assessments -Recreation Operating	\$ 18,239	\$ 1,519	\$ 1,520	\$ 1	\$ 4,558	\$ 4,560	\$ 2
Food Sales	\$ 404,923	\$ 33,744	\$ 38,035	\$ 4,292	\$ 101,231	\$ 108,410	\$ 7,179
Snack Sales	\$ 11,000	\$ 917	\$ 557	\$ (360)	\$ 2,750	\$ 1,949	\$ (801)
Beverage Sales	\$ 13,642	\$ 1,137	\$ 2,387	\$ 1,250	\$ 3,411	\$ 9,337	\$ 5,926
Beer Sales	\$ 197,054	\$ 16,421	\$ 18,952	\$ 2,531	\$ 49,264	\$ 49,694	\$ 431
Wine Sales	\$ 34,106	\$ 2,842	\$ 1,365	\$ (1,477)	\$ 8,527	\$ 4,634	\$ (3,893)
Liquor Sales	\$ 101,442	\$ 8,454	\$ 16,514	\$ 8,060	\$ 25,361	\$ 46,431	\$ 21,071
Miscellaneous Income	\$ 15,000	\$ 1,250	\$ 1,683	\$ 433	\$ 3,749	\$ 8,364	\$ 4,616
<b>Total Revenues</b>	<b>\$3,153,525</b>	<b>\$ 270,261</b>	<b>\$293,239</b>	<b>\$ 22,978</b>	<b>\$ 757,722</b>	<b>\$ 780,762</b>	<b>\$ 23,040</b>
<b>Expenditures:</b>							
<i>General Expenditures:</i>							
Other Contractual Services	\$ 20,000	\$ 1,666	\$ 483	\$ 1,183	\$ 4,998	\$ 5,255	\$ (257)
Telephone	\$ 4,058	\$ 338	\$ 2,172	\$ (1,834)	\$ 1,014	\$ 2,891	\$ (1,877)
Utilities	\$ 5,400	\$ 450	\$ 379	\$ 71	\$ 1,349	\$ 1,132	\$ 218
Repairs & Maintenance	\$ 15,000	\$ 1,250	\$ 332	\$ 918	\$ 3,749	\$ 6,559	\$ (2,810)
Bank Charges	\$ 55,000	\$ 4,582	\$ 5,760	\$ (1,178)	\$ 13,745	\$ 13,667	\$ 77
Office Supplies	\$ 4,500	\$ 375	\$ 1,010	\$ (635)	\$ 1,125	\$ 1,939	\$ (815)
Operating Supplies	\$ 5,000	\$ 417	\$ 645	\$ (229)	\$ 1,250	\$ 1,728	\$ (478)
Dues, Licenses & Subscriptions	\$ 12,000	\$ 1,000	\$ 1,008	\$ (8)	\$ 2,999	\$ 2,506	\$ 493
Drug Testing- All departments	\$ 500	\$ 42	\$ -	\$ 42	\$ 125	\$ -	\$ 125
Training, Education & Employee Relations	\$ 9,000	\$ 750	\$ 52	\$ 697	\$ 2,249	\$ 1,465	\$ 784
Contractual Security	\$ 4,000	\$ 333	\$ -	\$ 333	\$ 1,000	\$ 1,111	\$ (112)
IT Services	\$ 3,000	\$ 250	\$ 457	\$ (207)	\$ 750	\$ 2,281	\$ (1,531)
<b>Subtotal General Expenditures</b>	<b>\$ 137,458</b>	<b>\$ 11,450</b>	<b>\$ 12,297</b>	<b>\$ (846)</b>	<b>\$ 34,351</b>	<b>\$ 40,535</b>	<b>\$ (6,184)</b>

# Viera East

## Community Development District Golf Course & Restaurant

### Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending December 31, 2024

	Adopted Budget	Current Month			Year-to-Date		
		Prorated Budget	Actual	Variance	Prorated Budget	Actual	Variance
		12/31/24	12/31/24		Thru 12/31/24	Thru 12/31/24	
<b><i>Administrative Expenditures:</i></b>							
Legal Fees	\$ 1,500	\$ 125	\$ -	\$ 125	\$ 375	\$ -	\$ 375
Arbitrage	\$ 600	\$ 50	\$ 50	\$ (0)	\$ 150	\$ 150	\$ (0)
Dissemination	\$ 1,050	\$ 87	\$ 88	\$ (0)	\$ 262	\$ 263	\$ (0)
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trustee Fees	\$ 4,100	\$ 342	\$ 341	\$ 1	\$ 1,025	\$ 1,022	\$ 2
Annual Audit	\$ 5,000	\$ 417	\$ 423	\$ (7)	\$ 1,250	\$ 1,270	\$ (21)
Golf Course Administrative Services	\$ 56,280	\$ 4,688	\$ 4,690	\$ (2)	\$ 14,064	\$ 14,070	\$ (6)
Insurance	\$ 161,889	\$ 13,485	\$ 13,111	\$ 374	\$ 40,456	\$ 39,204	\$ 1,252
Property Taxes	\$ 15,000	\$ 1,250	\$ 786	\$ 464	\$ 3,749	\$ 2,357	\$ 1,391
<b>Subtotal Administrative Expenditures</b>	<b>\$ 245,419</b>	<b>\$ 20,443</b>	<b>\$ 19,489</b>	<b>\$ 955</b>	<b>\$ 61,330</b>	<b>\$ 58,337</b>	<b>\$ 2,994</b>
<b>Total General &amp; Administrative</b>	<b>\$ 382,877</b>	<b>\$ 31,894</b>	<b>\$ 31,785</b>	<b>\$ 108</b>	<b>\$ 95,681</b>	<b>\$ 98,872</b>	<b>\$ (3,191)</b>
<b><i>Operations &amp; Maintenance</i></b>							
<b>Golf Operations Expenditures</b>							
Salaries	\$ 314,250	\$ 26,177	\$ 29,389	\$ (3,212)	\$ 78,531	\$ 85,670	\$ (7,139)
Administrative Fee	\$ 16,848	\$ 1,403	\$ 1,214	\$ 189	\$ 4,210	\$ 3,617	\$ 593
FICA Expense	\$ 26,671	\$ 2,222	\$ 2,248	\$ (27)	\$ 6,665	\$ 6,554	\$ 111
Health Insurance	\$ 10,500	\$ 875	\$ (26)	\$ 901	\$ 2,624	\$ 1,595	\$ 1,029
Workers Compensation	\$ 7,077	\$ 590	\$ 464	\$ 125	\$ 1,769	\$ 1,540	\$ 229
Unemployment	\$ 10,935	\$ 911	\$ 644	\$ 266	\$ 2,733	\$ 1,381	\$ 1,351
Golf Printing	\$ 2,500	\$ 208	\$ -	\$ 208	\$ 625	\$ 682	\$ (57)
Utilities	\$ 22,500	\$ 1,874	\$ 885	\$ 989	\$ 5,623	\$ 3,670	\$ 1,953
Repairs	\$ 1,000	\$ 83	\$ 243	\$ (160)	\$ 250	\$ 321	\$ (71)
Pest Control	\$ 1,300	\$ 108	\$ -	\$ 108	\$ 325	\$ -	\$ 325
Supplies	\$ 15,000	\$ 1,250	\$ 107	\$ 1,143	\$ 3,749	\$ 1,919	\$ 1,829
Uniforms	\$ 1,500	\$ 125	\$ -	\$ 125	\$ 375	\$ 727	\$ (352)
Training, Education & Employee Relations	\$ 9,000	\$ 750	\$ -	\$ 750	\$ 2,249	\$ 1,108	\$ 1,141
Cart Lease	\$ 135,196	\$ 11,262	\$ 11,474	\$ (212)	\$ 33,785	\$ 34,530	\$ (745)
Cart Maintenance	\$ 5,000	\$ 417	\$ -	\$ 417	\$ 1,250	\$ -	\$ 1,250
Driving Range	\$ 10,000	\$ 833	\$ -	\$ 833	\$ 2,499	\$ -	\$ 2,499
<b>Subtotal Golf Operations Expenditures</b>	<b>\$ 589,277</b>	<b>\$ 49,087</b>	<b>\$ 46,642</b>	<b>\$ 2,445</b>	<b>\$ 147,260</b>	<b>\$ 143,315</b>	<b>\$ 3,945</b>
<b>Merchandise Sales</b>							
Cost of Goods Sold	\$ 90,000	\$ 7,497	\$ 5,651	\$ 1,846	\$ 22,491	\$ 18,957	\$ 3,534
<b>Subtotal Merchandise Sales</b>	<b>\$ 90,000</b>	<b>\$ 7,497</b>	<b>\$ 5,651</b>	<b>\$ 1,846</b>	<b>\$ 22,491</b>	<b>\$ 18,957</b>	<b>\$ 3,534</b>

# Viera East

## Community Development District

### Golf Course & Restaurant

#### Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending December 31, 2024

	Adopted Budget	Current Month			Year-to - Date		
		Prorated Budget	Actual	Variance	Prorated Budget	Actual	Variance
		12/31/24	12/31/24		Thru 12/31/24	Thru 12/31/24	
<b>Golf Course Maintenance Expenditures</b>							
Salaries	\$ 474,149	\$ 39,497	\$ 39,256	\$ 241	\$ 118,490	\$ 115,665	\$ 2,825
Administrative Fees	\$ 6,616	\$ 551	\$ 430	\$ 121	\$ 1,653	\$ 1,275	\$ 378
FICA Expense	\$ 43,881	\$ 3,655	\$ 3,003	\$ 652	\$ 10,966	\$ 8,848	\$ 2,118
Employee Insurance	\$ 38,513	\$ 3,208	\$ (352)	\$ 3,560	\$ 9,624	\$ 5,549	\$ 4,075
Workers Compensation	\$ 10,462	\$ 871	\$ 7,786	\$ (6,914)	\$ 2,614	\$ 9,236	\$ (6,622)
Unemployment	\$ 6,418	\$ 535	\$ 683	\$ (148)	\$ 1,604	\$ 837	\$ 767
Utilities/Water	\$ 30,000	\$ 2,499	\$ 2,496	\$ 3	\$ 7,497	\$ 7,008	\$ 489
Repairs	\$ 48,000	\$ 3,998	\$ 2,868	\$ 1,131	\$ 11,995	\$ 7,376	\$ 4,620
Restaurant Repairs	\$ 10,000	\$ 833	\$ 780	\$ 53	\$ 2,499	\$ 780	\$ 1,719
Fuel & Oil	\$ 40,000	\$ 3,332	\$ 3,095	\$ 237	\$ 9,996	\$ 7,641	\$ 2,355
Pest Control	\$ 2,000	\$ 167	\$ 368	\$ (202)	\$ 500	\$ 1,110	\$ (610)
Irrigation/Drainage	\$ 20,000	\$ 1,666	\$ 172	\$ 1,494	\$ 4,998	\$ 2,859	\$ 2,139
Sand and Topsoil	\$ 26,500	\$ 2,207	\$ 1,142	\$ 1,066	\$ 6,622	\$ 2,387	\$ 4,236
Flower/Mulch	\$ 7,000	\$ 583	\$ -	\$ 583	\$ 1,749	\$ -	\$ 1,749
Fertilizer	\$ 175,000	\$ 14,578	\$ 7,705	\$ 6,873	\$ 43,733	\$ 18,462	\$ 25,271
Seed/Sod	\$ 10,000	\$ 833	\$ -	\$ 833	\$ 2,499	\$ 272	\$ 2,227
Trash Removal	\$ 3,000	\$ 250	\$ -	\$ 250	\$ 750	\$ 226	\$ 524
Contingency	\$ 7,500	\$ 625	\$ -	\$ 625	\$ 1,874	\$ -	\$ 1,874
First Aid	\$ 800	\$ 67	\$ -	\$ 67	\$ 200	\$ -	\$ 200
Operating Supplies	\$ 20,000	\$ 1,666	\$ 1,217	\$ 449	\$ 4,998	\$ 2,282	\$ 2,716
Training	\$ 9,000	\$ 750	\$ -	\$ 750	\$ 2,249	\$ 196	\$ 2,053
Janitorial Supplies	\$ 1,000	\$ 83	\$ 175	\$ (92)	\$ 250	\$ 213	\$ 37
Janitorial Services	\$ 13,956	\$ 1,163	\$ 1,095	\$ 68	\$ 3,488	\$ 2,628	\$ 860
Soil & Water Testing	\$ 1,000	\$ 83	\$ -	\$ 83	\$ 250	\$ -	\$ 250
Uniforms	\$ 10,000	\$ 833	\$ 438	\$ 395	\$ 2,499	\$ 2,413	\$ 86
Equipment Rental	\$ 2,000	\$ 167	\$ 2,500	\$ (2,333)	\$ 500	\$ 2,595	\$ (2,095)
Equipment Lease	\$ 216,000	\$ 17,993	\$ 17,749	\$ 244	\$ 53,978	\$ 53,868	\$ 110
<b>Subtotal Grounds Maintenance Expendit</b>	<b>\$1,232,795</b>	<b>\$ 102,692</b>	<b>\$ 92,607</b>	<b>\$ 10,085</b>	<b>\$ 308,075</b>	<b>\$ 253,726</b>	<b>\$ 54,350</b>
<b>Total Operations &amp; Maintenance</b>	<b>\$1,912,072</b>	<b>\$ 159,276</b>	<b>\$ 144,900</b>	<b>\$ 14,376</b>	<b>\$ 477,827</b>	<b>\$ 415,997</b>	<b>\$ 61,830</b>
<b>Restaurant Expenditures</b>							
<b>Restaurant Expenditures</b>							
Restaurant Manager Contract	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries	\$ 320,250	\$ 26,688	\$ 31,244	\$ (4,557)	\$ 80,063	\$ 91,867	\$ (11,804)
Administrative Fee	\$ 7,956	\$ 663	\$ 765	\$ (102)	\$ 1,989	\$ 2,254	\$ (265)
FICA Expense	\$ 29,041	\$ 2,420	\$ 3,409	\$ (988)	\$ 7,260	\$ 9,901	\$ (2,641)
Health Insurance	\$ 14,000	\$ 1,167	\$ 1,824	\$ (657)	\$ 3,500	\$ 5,350	\$ (1,850)
Workers Compensation	\$ 7,300	\$ 608	\$ 492	\$ 116	\$ 1,825	\$ 1,196	\$ 629
Unemployment	\$ 6,882	\$ 574	\$ 803	\$ (230)	\$ 1,721	\$ 1,293	\$ 428
Telephone	\$ 5,250	\$ 438	\$ -	\$ 438	\$ 1,313	\$ -	\$ 1,313
Utilities	\$ 11,000	\$ 917	\$ 204	\$ 713	\$ 2,750	\$ 1,851	\$ 899
Pest Control	\$ 1,200	\$ 100	\$ -	\$ 100	\$ 300	\$ -	\$ 300
Merchant Fees	\$ 27,500	\$ 2,292	\$ 2,431	\$ (140)	\$ 6,875	\$ 6,923	\$ (48)
Equipment Lease	\$ 1,500	\$ 125	\$ 143	\$ (18)	\$ 375	\$ 428	\$ (53)
Kitchen Equipment/Supplies	\$ 3,000	\$ 250	\$ 1,333	\$ (1,083)	\$ 750	\$ 4,367	\$ (3,617)
Paper & Plastic Supplies	\$ 15,000	\$ 1,250	\$ 1,117	\$ 133	\$ 3,750	\$ 3,343	\$ 407
Operating Supplies	\$ 20,000	\$ 1,667	\$ -	\$ 1,667	\$ 5,000	\$ 194	\$ 4,806
Delivery/Gas	\$ 7,000	\$ 583	\$ 451	\$ 132	\$ 1,750	\$ 1,248	\$ 502
Dues & License	\$ 11,500	\$ 958	\$ 871	\$ 88	\$ 2,875	\$ 2,310	\$ 565
<b>Subtotal Restaurant Expenditures</b>	<b>\$ 488,379</b>	<b>\$ 40,698</b>	<b>\$ 45,086</b>	<b>\$ (4,388)</b>	<b>\$ 122,095</b>	<b>\$ 132,524</b>	<b>\$ (10,429)</b>

# Viera East

## Community Development District Golf Course & Restaurant

### Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending December 31, 2024

	Adopted Budget	Current Month			Year- to - Date		
		Prorated Budget	Actual	Variance	Prorated Budget	Actual	Variance
		12/31/24	12/31/24		Thru 12/31/24	Thru 12/31/24	
<b>Cost of Goods Sold</b>							
Food Cost	\$ 139,388	\$ 11,616	\$ 16,964	\$ (5,349)	\$ 34,847	\$ 56,421	\$ (21,574)
Snack Cost	\$ 5,250	\$ 438	\$ 903	\$ (465)	\$ 1,313	\$ 1,506	\$ (194)
Beverage Cost	\$ 16,800	\$ 1,400	\$ 2,452	\$ (1,052)	\$ 4,200	\$ 8,340	\$ (4,140)
Beer Cost	\$ 74,550	\$ 6,213	\$ 7,523	\$ (1,311)	\$ 18,638	\$ 21,083	\$ (2,446)
Wine Cost	\$ 5,250	\$ 438	\$ 966	\$ (528)	\$ 1,313	\$ 2,009	\$ (696)
Liquor Cost	\$ 32,550	\$ 2,713	\$ 6,935	\$ (4,223)	\$ 8,138	\$ 17,656	\$ (9,518)
<b>Subtotal Cost of Goods Sold</b>	<b>\$ 273,788</b>	<b>\$ 22,816</b>	<b>\$ 35,743</b>	<b>\$ (12,927)</b>	<b>\$ 68,447</b>	<b>\$ 107,015</b>	<b>\$ (38,568)</b>
<b>Total Restaurant Expenditures</b>	<b>\$ 762,167</b>	<b>\$ 63,514</b>	<b>\$ 80,829</b>	<b>\$ (17,315)</b>	<b>\$ 190,542</b>	<b>\$ 239,538</b>	<b>\$ (48,997)</b>
<b>Total Expenditures</b>	<b>\$3,057,116</b>	<b>\$ 254,683</b>	<b>\$257,514</b>	<b>\$ (2,831)</b>	<b>\$ 764,049</b>	<b>\$ 754,407</b>	<b>\$ 9,642</b>
<b>Excess (Deficiency) of Revenues over Exp</b>	<b>\$ 96,409</b>		<b>\$ 35,724</b>			<b>\$ 26,355</b>	
<b>Other Financing Sources/(Uses):</b>							
Assessments - Recreation Debt Service	\$ 560,250	\$ 46,669	\$ 46,688	\$ 19	\$ 140,006	\$ 140,063	\$ 56
Interest Income	\$ 1,000	\$ 83	\$ 1,112	\$ 1,029	\$ 250	\$ 3,617	\$ 3,367
Transfer In/(Out) - Capital Reserve	\$ (84,410)	\$ (7,031)	\$ -	\$ 7,031	\$ (84,410)	\$ -	\$ 84,410
Interest Expense	\$ (53,250)	\$ (4,436)	\$ (4,438)	\$ (2)	\$ (13,307)	\$ (13,313)	\$ (5)
Principal Expense	\$ (520,000)	\$ (43,316)	\$ (43,333)	\$ (17)	\$ (129,948)	\$ (130,000)	\$ (52)
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ (96,410)</b>	<b>\$ (8,031)</b>	<b>\$ 29</b>	<b>\$ 8,060</b>	<b>\$ (87,409)</b>	<b>\$ 367</b>	<b>\$ 87,776</b>
<b>Net Change in Fund Balance</b>	<b>\$ (0)</b>		<b>\$ 35,753</b>			<b>\$ 26,722</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>					<b>\$ 795,481</b>	
<b>Fund Balance - Ending</b>	<b>\$ (0)</b>					<b>\$ 822,203</b>	



**Viera East**  
**Community Development District**  
**Month to Month- General Fund**

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Revenues:</b>													
Maintenance Assessments	\$ -	\$ 396,554	\$ 836,923	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,233,477
Golf Course Administrative Services	\$ 4,690	\$ 4,690	\$ 4,690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,070
Donations for Park Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Income- Farmers Market	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 4,690</b>	<b>\$ 401,244</b>	<b>\$ 841,613</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,247,547</b>
<b>Expenditures:</b>													
<b>General &amp; Administrative:</b>													
Supervisors Fees	\$ 1,288	\$ 2,417	\$ 2,191	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,896
Engineering Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Attorney's Fees	\$ 2,988	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,988
Dissemination	\$ 88	\$ 88	\$ 88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 263
Trustee Fees	\$ 337	\$ 337	\$ 337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,010
Annual Audit	\$ 1,185	\$ 1,185	\$ 1,185	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,555
Collection Agent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Management Fees	\$ 9,604	\$ 9,604	\$ 9,604	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,811
Postage	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10
Printing & Binding	\$ 4	\$ 6	\$ 103	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 113
Insurance- Liability	\$ 813	\$ 813	\$ 813	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,440
Legal Advertising	\$ 299	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 299
Other Current Charges	\$ 25	\$ 27	\$ 31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 83
Office Supplies	\$ 103	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 103
Dues & Licenses	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Information Technology	\$ 395	\$ 395	\$ 395	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,184
<b>Total General &amp; Administrative</b>	<b>\$ 17,313</b>	<b>\$ 14,870</b>	<b>\$ 14,745</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 46,928</b>
<b>Operations &amp; Maintenance</b>													
<b>Operating Expenditures</b>													
Salaries	\$ 14,769	\$ 14,384	\$ 14,864	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,016
Administration Fee	\$ 103	\$ 99	\$ 955	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,157
FICA Expense	\$ 1,130	\$ 1,100	\$ 1,137	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,367
Health Insurance	\$ 167	\$ 108	\$ 109	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 385
Workers Compensation	\$ 68	\$ 317	\$ 235	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 620
Unemployment	\$ 106	\$ -	\$ 242	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 348
Retirement Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Contractual	\$ 611	\$ 704	\$ 608	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,923
Marketing- Lifestyle/Amenities	\$ 10,450	\$ 4,629	\$ 10,637	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,715
Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Operating Expenditures</b>	<b>\$ 27,404</b>	<b>\$ 21,342</b>	<b>\$ 28,787</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 77,532</b>

**Viera East**  
**Community Development District**  
**Month to Month- General Fund**

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Maintenance Expenditures</b>													
Canal Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lake Bank Restoration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lake Bank Education Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Environmental Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Management System	\$ 10,464	\$ 11,124	\$ 12,244	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,832
Midge Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Line Management	\$ -	\$ 800	\$ 211	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,011
Basin Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Maintenance Expenditures</b>	<b>\$ 10,464</b>	<b>\$ 11,924</b>	<b>\$ 12,455</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,843</b>
<b>Grounds Maintenance Expenditures</b>													
Salaries	\$ 17,090	\$ 17,235	\$ 17,718	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,043
Bonus Program	\$ -	\$ 59,814	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,814
Administrative Fees	\$ 179	\$ 173	\$ 179	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 531
FICA	\$ 1,307	\$ 1,318	\$ 1,355	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,981
Health Insurance	\$ 2,351	\$ 2,351	\$ 2,969	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,672
Workers Compensation	\$ 270	\$ 400	\$ 280	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 950
Unemployment	\$ -	\$ -	\$ 290	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 290
Retirement Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 1,541	\$ 1,286	\$ 225	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,052
Utilities	\$ -	\$ 540	\$ 75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 616
Property Appraiser	\$ -	\$ -	\$ 2,391	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,391
Insurance- Property	\$ 303	\$ 303	\$ 303	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 909
Repairs	\$ 2,676	\$ 10,116	\$ 883	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,676
Fuel	\$ 1,350	\$ 889	\$ 1,409	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,648
Park Maintenance	\$ 489	\$ 2,458	\$ 3,966	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,913
Sidewalk Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Chemicals	\$ -	\$ 564	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 564
Contingencies	\$ 250	\$ 5,000	\$ 3,152	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,402
Refuse	\$ 3,356	\$ 615	\$ 1,174	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,144
Office Supplies	\$ -	\$ 945	\$ 467	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,411
Uniforms	\$ 184	\$ (201)	\$ 229	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 211
Fire Alarm System	\$ 270	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 270
Rain Bird Pump System	\$ 2,298	\$ 2,298	\$ 2,298	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,895
Park Materials	\$ -	\$ 262	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 262
Bay Hill Flow Way Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Grounds Maintenance Expenditu</b>	<b>\$ 33,915</b>	<b>\$ 106,366</b>	<b>\$ 39,363</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 179,644</b>
<b>Total Operations &amp; Maintenance</b>	<b>\$ 71,783</b>	<b>\$ 139,632</b>	<b>\$ 80,605</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 292,020</b>
<b>Total Expenditures</b>	<b>\$ 89,095</b>	<b>\$ 154,502</b>	<b>\$ 95,350</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 338,948</b>
<b>Excess (Deficiency) of Revenues over Expe</b>	<b>\$ (84,405)</b>	<b>\$ 246,742</b>	<b>\$ 746,263</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 908,599</b>
<b>Other Financing Sources/Uses:</b>													
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Other Financing Sources/Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ (84,405)</b>	<b>\$ 246,742</b>	<b>\$ 746,263</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 908,599</b>

**Viera East**  
**Community Development District**  
**Month to Month- Golf Course & Restaurant**

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<i>Number of Rounds</i>													
Paid Rounds	2,855	3,890	3,860										10,605
Member Rounds	226	301	314										841
Comp Rounds	116	112	144										372
<i>Revenue per Round</i>													
Paid Rounds	\$38	\$43	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$42
<b>Revenues:</b>													
Greens Fees	\$ 108,644	\$ 165,383	\$ 174,680	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 448,707
Gift Cards- Sales	\$ 93	\$ 998	\$ 1,133	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,223
Gift Cards- Usage	\$ (349)	\$ 339	\$ 5,147	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,137
Season Advance/Trail Fees	\$ 9,215	\$ 7,123	\$ 6,951	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,289
Loyalty Program	\$ 4,624	\$ 2,725	\$ 1,744	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,093
Driving Range	\$ 5,417	\$ 8,194	\$ 7,812	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,423
Golf Lessons	\$ 1,050	\$ 1,710	\$ 1,690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,450
Merchandise Sales	\$ 8,217	\$ 11,776	\$ 13,069	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,062
Assessments - Recreation Operating	\$ 1,520	\$ 1,520	\$ 1,520	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,560
Food Sales	\$ 33,898	\$ 36,477	\$ 38,035	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 108,410
Snack Sales	\$ 587	\$ 805	\$ 557	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,949
Beverage Sales	\$ 3,482	\$ 3,468	\$ 2,387	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,337
Beer Sales	\$ 13,966	\$ 16,776	\$ 18,952	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,694
Wine Sales	\$ 1,411	\$ 1,858	\$ 1,365	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,634
Liquor Sales	\$ 14,033	\$ 15,884	\$ 16,514	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,431
Miscellaneous Income	\$ 7,080	\$ (399)	\$ 1,683	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,364
<b>Total Revenues</b>	<b>\$ 212,887</b>	<b>\$ 274,636</b>	<b>\$ 293,239</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 780,762</b>
<b>Expenditures:</b>													
<b>General Expenditures:</b>													
Other Contractual Services	\$ 1,999	\$ 2,773	\$ 483	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,255
Telephone	\$ 354	\$ 366	\$ 2,172	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,891
Utilities	\$ 332	\$ 421	\$ 379	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,132
Repairs & Maintenance	\$ 275	\$ 5,952	\$ 332	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,559
Bank Charges	\$ 4,276	\$ 3,632	\$ 5,760	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,667
Office Supplies	\$ 591	\$ 338	\$ 1,010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,939
Operating Supplies	\$ 464	\$ 619	\$ 645	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,728
Dues, Licenses & Subscriptions	\$ 849	\$ 649	\$ 1,008	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,506
Drug Testing- All departments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training, Education & Employee Relations	\$ 1,314	\$ 99	\$ 52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,465
Contractual Security	\$ 59	\$ 1,053	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,111
IT Services	\$ 955	\$ 869	\$ 457	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,281
<b>Subtotal General Expenditures</b>	<b>\$ 11,468</b>	<b>\$ 16,770</b>	<b>\$ 12,297</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,535</b>

**Viera East**  
**Community Development District**  
**Month to Month- Golf Course & Restaurant**

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b><i>Administrative Expenditures:</i></b>													
Legal Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Arbitrage	\$ 50	\$ 50	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150
Dissemination	\$ 88	\$ 88	\$ 88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 263
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trustee Fees	\$ 341	\$ 341	\$ 341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,022
Annual Audit	\$ 423	\$ 423	\$ 423	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,270
Golf Course Administrative Services	\$ 4,690	\$ 4,690	\$ 4,690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,070
Insurance	\$ 13,046	\$ 13,046	\$ 13,111	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,204
Property Taxes	\$ 786	\$ 786	\$ 786	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,357
<b>Subtotal Administrative Expenditures</b>	<b>\$ 19,424</b>	<b>\$ 19,424</b>	<b>\$ 19,489</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 58,337</b>
<b>Total General &amp; Administrative</b>	<b>\$ 30,892</b>	<b>\$ 36,194</b>	<b>\$ 31,785</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 98,872</b>
<b><i>Operations &amp; Maintenance</i></b>													
<b>Golf Operations Expenditures</b>													
Salaries	\$ 26,578	\$ 29,704	\$ 29,389	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,670
Administrative Fee	\$ 1,211	\$ 1,192	\$ 1,214	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,617
FICA Expense	\$ 2,033	\$ 2,272	\$ 2,248	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,554
Health Insurance	\$ 811	\$ 811	\$ (26)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,595
Workers Compensation	\$ 419	\$ 656	\$ 464	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,540
Unemployment	\$ 295	\$ 442	\$ 644	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,381
Golf Printing	\$ -	\$ 682	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 682
Utilities	\$ 1,383	\$ 1,402	\$ 885	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,670
Repairs	\$ -	\$ 77	\$ 243	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 321
Pest Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ -	\$ 1,812	\$ 107	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,919
Uniforms	\$ 727	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 727
Training, Education & Employee Relations	\$ 710	\$ 398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,108
Cart Lease	\$ 11,404	\$ 11,653	\$ 11,474	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,530
Cart Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Driving Range	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Operating Expenditures</b>	<b>\$ 45,571</b>	<b>\$ 51,102</b>	<b>\$ 46,642</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 143,315</b>
<b>Merchandise Sales</b>													
Cost of Goods Sold	\$ 6,506	\$ 6,800	\$ 5,651	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,957
<b>Subtotal Merchandise Sales</b>	<b>\$ 6,506</b>	<b>\$ 6,800</b>	<b>\$ 5,651</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,957</b>

**Viera East**  
**Community Development District**  
**Month to Month- Golf Course & Restaurant**

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Golf Course Maintenance Expenditures</b>													
Salaries	\$ 38,557	\$ 37,852	\$ 39,256	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115,665
Administrative Fees	\$ 430	\$ 415	\$ 430	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,275
FICA Expense	\$ 2,950	\$ 2,896	\$ 3,003	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,848
Employee Insurance	\$ 2,938	\$ 2,963	\$ (352)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,549
Workers Compensation	\$ 608	\$ 843	\$ 7,786	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,236
Unemployment	\$ 80	\$ 74	\$ 683	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 837
Utilities/Water	\$ 2,254	\$ 2,258	\$ 2,496	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,008
Repairs	\$ 2,800	\$ 1,708	\$ 2,868	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,376
Restaurant Repairs	\$ -	\$ -	\$ 780	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 780
Fuel & Oil	\$ 2,741	\$ 1,805	\$ 3,095	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,641
Pest Control	\$ 371	\$ 371	\$ 368	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,110
Irrigation/Drainage	\$ 1,975	\$ 712	\$ 172	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,859
Sand and Topsoil	\$ 1,245	\$ -	\$ 1,142	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,387
Flower/Mulch	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fertilizer	\$ 2,768	\$ 7,989	\$ 7,705	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,462
Seed/Sod	\$ -	\$ 272	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 272
Trash Removal	\$ 226	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 226
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
First Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Supplies	\$ 294	\$ 771	\$ 1,217	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,282
Training	\$ -	\$ 196	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 196
Janitorial Supplies	\$ 37	\$ -	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 213
Janitorial Services	\$ 765	\$ 768	\$ 1,095	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,628
Soil & Water Testing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uniforms	\$ 683	\$ 1,292	\$ 438	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,413
Equipment Rental	\$ 48	\$ 47	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,595
Equipment Lease	\$ 16,948	\$ 19,171	\$ 17,749	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53,868
<b>Subtotal Golf Course Maintenance Expenditures</b>	<b>\$ 78,718</b>	<b>\$ 82,401</b>	<b>\$ 92,607</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 253,726</b>
<b>Total Operations &amp; Maintenance</b>	<b>\$ 130,794</b>	<b>\$ 140,303</b>	<b>\$ 144,900</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 415,997</b>
<b>Restaurant Expenditures</b>													
<b>Restaurant Expenditures</b>													
Restaurant Manager Contract	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries	\$ 29,058	\$ 31,565	\$ 31,244	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91,867
Administrative Fee	\$ 731	\$ 757	\$ 765	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,254
FICA Expense	\$ 3,070	\$ 3,422	\$ 3,409	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,901
Health Insurance	\$ 1,529	\$ 1,997	\$ 1,824	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,350
Workers Compensation	\$ 450	\$ 253	\$ 492	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,196
Unemployment	\$ 230	\$ 260	\$ 803	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,293
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ 827	\$ 820	\$ 204	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,851
Pest Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Merchant Fees	\$ 2,153	\$ 2,338	\$ 2,431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,923
Equipment Lease	\$ 143	\$ 143	\$ 143	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 428
Kitchen Equipment/Supplies	\$ 1,580	\$ 1,454	\$ 1,333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,367
Paper & Plastic Supplies	\$ 1,385	\$ 842	\$ 1,117	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,343
Operating Supplies	\$ 194	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 194
Delivery/Gas	\$ 476	\$ 320	\$ 451	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,248
Dues & License	\$ 569	\$ 871	\$ 871	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,310
<b>Subtotal Restaurant Expenditures</b>	<b>\$ 42,395</b>	<b>\$ 45,042</b>	<b>\$ 45,086</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 132,524</b>

**Viera East**  
**Community Development District**  
**Month to Month- Golf Course & Restaurant**

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Cost of Goods Sold</b>													
Food Cost	\$ 15,832	\$ 23,624	\$ 16,964	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,421
Snack Cost	\$ 271	\$ 333	\$ 903	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,506
Beverage Cost	\$ 3,808	\$ 2,080	\$ 2,452	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,340
Beer Cost	\$ 7,345	\$ 6,215	\$ 7,523	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,083
Wine Cost	\$ 440	\$ 603	\$ 966	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,009
Liquor Cost	\$ 4,739	\$ 5,982	\$ 6,935	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,656
<b>Subtotal Cost of Goods Sold</b>	<b>\$ 32,435</b>	<b>\$ 38,836</b>	<b>\$ 35,743</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 107,015</b>
<b>Total Restaurant Expenditures</b>	<b>\$ 74,830</b>	<b>\$ 83,879</b>	<b>\$ 80,829</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 239,538</b>
<b>Total Expenditures</b>	<b>\$ 236,517</b>	<b>\$ 260,376</b>	<b>\$ 257,514</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 754,407</b>
<b>Excess (Deficiency) of Revenues over Exp</b>	<b>\$ (23,630)</b>	<b>\$ 14,261</b>	<b>\$ 35,724</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,355</b>
<b>Other Financing Sources/Uses:</b>													
Assessments -Recreation Debt Service	\$ 46,688	\$ 46,688	\$ 46,688	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,063
Interest Income	\$ 1,226	\$ 1,279	\$ 1,112	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,617
Transfer In/(Out)- Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Expense	\$ (4,438)	\$ (4,438)	\$ (4,438)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (13,313)
Principal Expense	\$ (43,333)	\$ (43,333)	\$ (43,333)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (130,000)
<b>Total Other Financing Sources/Uses</b>	<b>\$ 142</b>	<b>\$ 196</b>	<b>\$ 29</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 367</b>
<b>Net Change in Fund Balance</b>	<b>\$ (23,488)</b>	<b>\$ 14,457</b>	<b>\$ 35,753</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,722</b>
<b>Cost of Goods Sold as a % of Sales:</b>													
Food Cost	46.7%	64.8%	44.6%										
Snack Cost	46.1%	41.4%	162.1%										
Beverage Cost	109.4%	60.0%	102.7%										
Beer Cost	52.6%	37.0%	39.7%										
Wine Cost	31.2%	32.4%	70.8%										
Liquor Cost	33.8%	37.7%	42.0%										

**Viera East**  
**Community Development District**  
**Month to Month- Pro Shop**

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Revenues:</b>													
Merchandise Sales	\$ 8,217	\$ 11,776	\$ 13,069	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,062
<b>Total Revenues</b>	<b>\$ 8,217</b>	<b>\$ 11,776</b>	<b>\$ 13,069</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,062</b>
<b>Expenditures:</b>													
Cost of Goods Sold	\$ 6,506	\$ 6,800	\$ 5,651	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,957
<b>Total Expenditures</b>	<b>\$ 6,506</b>	<b>\$ 6,800</b>	<b>\$ 5,651</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,957</b>
<b>Operating Income/ (Loss)</b>	<b>\$ 1,711</b>	<b>\$ 4,977</b>	<b>\$ 7,418</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,106</b>

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**Viera East**  
**Community Development District**  
**Marketing Breakdown**

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Marketing & Lifestyle Management	\$ 2,600	\$ 2,600	\$ 2,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,800
Entertainment	\$ 4,675	\$ 200	\$ 4,735	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,610
Ads	\$ 764	\$ 1,650	\$ 2,027	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,440
Supplies	\$ 2,411	\$ 179	\$ 1,275	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,865
<b>Total Marketing Expense</b>	<b>\$ 10,450</b>	<b>\$ 4,629</b>	<b>\$10,637</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,715</b>

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**Viera East**  
**Community Development District**  
**Long Term Debt Report**

<b>Series 2012 Special Assessment Revenue Bonds</b>	
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:	\$283,558
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)
<b>Current Bonds Outstanding</b>	<b>\$1,060,000</b>

<b>Series 2020 Special Assessment Revenue Bonds</b>	
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:	\$237,466
Bonds outstanding - 7/10/20	\$7,685,000
Less: May 1, 2023 Principal	(\$470,000)
Less: May 1, 2024 Principal	(\$490,000)
<b>Current Bonds Outstanding</b>	<b>\$6,725,000</b>

**Viera East**  
**Community Development District**  
**Golf Course & Restaurant**  
**Prior Month/Year Comparison**

	Actuals			Year to Date		
	12/31/23	12/31/24	Variance	12/31/23	12/31/24	Variance
<i>Revenues:</i>						
Greens Fees	\$ 151,691	\$ 174,680	\$ 22,989	\$ 408,094	\$ 448,707	\$ 40,614
Gift Cards - Sales	\$ 7,071	\$ 1,133	\$ (5,938)	\$ 7,594	\$ 2,223	\$ (5,371)
Gift Cards - Usage	\$ (415)	\$ 5,147	\$ 5,562	\$ (2,218)	\$ 5,137	\$ 7,356
Season Advance/Trail Fees	\$ 12,058	\$ 6,951	\$ (5,107)	\$ 38,903	\$ 23,289	\$ (15,614)
Associate Memberships	\$ 1,060	\$ 1,744	\$ 684	\$ 6,363	\$ 9,093	\$ 2,730
Driving Range	\$ 6,785	\$ 7,812	\$ 1,027	\$ 18,643	\$ 21,423	\$ 2,780
Golf Lessons	\$ 600	\$ 1,690	\$ 1,090	\$ 810	\$ 4,450	\$ 3,640
Merchandise Sales	\$ 12,471	\$ 13,069	\$ 598	\$ 31,619	\$ 33,062	\$ 1,443
Special Assessments - Operati	\$ 1,520	\$ 1,520	\$ -	\$ 4,560	\$ 4,560	\$ -
Food Sales	\$ 35,142	\$ 38,035	\$ 2,893	\$ 92,317	\$ 108,410	\$ 16,093
Snack Sales	\$ 569	\$ 557	\$ (12)	\$ 1,970	\$ 1,949	\$ (21)
Beverage Sales	\$ 4,058	\$ 2,387	\$ (1,671)	\$ 12,483	\$ 9,337	\$ (3,146)
Beer Sales	\$ 8,850	\$ 18,952	\$ 10,102	\$ 30,610	\$ 49,694	\$ 19,084
Wine Sales	\$ 433	\$ 1,365	\$ 932	\$ 1,302	\$ 4,634	\$ 3,332
Liquor Sales	\$ 11,600	\$ 16,514	\$ 4,913	\$ 29,746	\$ 46,431	\$ 16,686
Miscellaneous Income	\$ (862)	\$ 1,683	\$ 2,545	\$ 558	\$ 8,364	\$ 7,806
<b>Total Revenues</b>	<b>\$ 252,631</b>	<b>\$ 293,239</b>	<b>\$ 40,608</b>	<b>\$ 683,352</b>	<b>\$ 780,762</b>	<b>\$ 97,410</b>
<i>Expenditures:</i>						
General Expenditures	\$ 8,897	\$ 12,297	\$ 3,400	\$ 24,839	\$ 40,535	\$ 15,696
Administrative	\$ 18,722	\$ 19,489	\$ 767	\$ 55,600	\$ 58,337	\$ 2,737
Golf Operations	\$ 40,445	\$ 46,642	\$ 6,197	\$ 117,804	\$ 143,315	\$ 25,511
Merchandise Sales	\$ 12,389	\$ 5,651	\$ (6,737)	\$ 33,654	\$ 18,957	\$ (14,697)
Golf Course Maintenance	\$ 89,788	\$ 92,607	\$ 2,819	\$ 273,447	\$ 253,726	\$ (19,721)
Restaurant Expenditures	\$ 37,778	\$ 45,086	\$ 7,308	\$ 117,685	\$ 132,524	\$ 14,839
Cost of Goods Sold	\$ 24,972	\$ 35,743	\$ 10,771	\$ 68,967	\$ 107,015	\$ 38,048
<b>Total Expenditures</b>	<b>\$ 232,990</b>	<b>\$ 257,514</b>	<b>\$ 24,525</b>	<b>\$ 691,994</b>	<b>\$ 754,407</b>	<b>\$ 62,412</b>
<b>Operating Income/(Loss)</b>	<b>\$ 19,641</b>	<b>\$ 35,724</b>	<b>\$ 16,083</b>	<b>\$ (8,642)</b>	<b>\$ 26,355</b>	<b>\$ 34,998</b>

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

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

**ON ROLL ASSESSMENTS**

52.77%      22.14%      25.09%      100.00%

Date	Distribution	Gross Amount	Discount/Penalty	Commission	Interest	Net Receipts	O&M Portion	Recreation	2020 Debt Service	Total
11/14/24	2025-01	\$38,338.72	(\$1,886.23)	(\$729.05)	\$0.00	\$35,723.44	\$18,851.97	\$7,908.54	\$8,962.93	\$35,723.44
11/26/24	2025-02	\$760,685.10	(\$30,355.19)	(\$14,606.59)	\$0.00	\$715,723.32	\$377,701.53	\$158,448.47	\$179,573.32	\$715,723.32
12/10/24	2025-03	\$1,489,651.33	(\$59,556.11)	(\$28,601.92)	\$0.00	\$1,401,493.30	\$739,596.09	\$310,265.79	\$351,631.42	\$1,401,493.30
12/20/24	2025-04	\$195,093.24	(\$6,900.21)	(\$3,763.85)	\$0.00	\$184,429.18	\$97,326.98	\$40,829.35	\$46,272.85	\$184,429.18
						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>		<b>\$2,483,768.39</b>	<b>\$ (98,697.74)</b>	<b>\$(47,701.41)</b>	<b>\$ -</b>	<b>\$ 2,337,369.24</b>	<b>\$ 1,233,476.57</b>	<b>\$ 517,452.15</b>	<b>\$ 586,440.52</b>	<b>\$ 2,337,369.24</b>

<b>89%</b>	<b>Net Percent Collected</b>
<b>\$275,707.93</b>	<b>Balance Remaining to Collect</b>