

*Viera East
Community Development District*

Agenda

February 27, 2025

AGENDA

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

February 20, 2025

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, February 27, 2025, at 6:30 p.m. at the Faith Viera Lutheran Church, 5550 Faith Drive, Viera, FL.**

1. Roll Call
2. Pledge of Allegiance
3. Public Comment Period
4. Approval of Minutes of the January 23, 2025 Board of Supervisors Meeting
5. New Business
 - A. Discussion of Permit Request
 - B. Review of Revised Reserve Study
6. Old Business
 - A. Action Items List
7. Staff Reports
 - A. General Manager's Report
 - B. District Manager's Report
 - C. Lifestyle/ Marketing Report
8. Treasurer's Report
 - A. Approval of Check Register
 - B. Balance Sheet and Income Statements
9. Supervisor's Requests
10. Adjournment

MINUTES

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

The regular meeting of the Board of Supervisors of the Viera East Community Development District was held on **Thursday, January 23, 2025** at 6:30 p.m. at Faith Lutheran Church, 5550 Faith Drive, Viera, Florida.

Present and constituting a quorum were:

Jennifer DeVries	Chair
Rob Dale	Vice Chair
Bill Macheras	Treasurer
Ron Rysztoji	Assistant Secretary
Denise Yelvington	Assistant Secretary

Also present were:

Jason Showe	District Manager
Jeremy LeBrun	GMS
Jim Moller	Golf Maintenance Superintendent
Michelle Webb	Lifestyle/Marketing Director

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

Pledge of Allegiance

The Pledge of Allegiance was recited.

THIRD ORDER OF BUSINESS

Public Comment Period

Mr. Showe: We will let the record reflect that no members of the public are present. There are just members of the Board and staff.

FOURTH ORDER OF BUSINESS

**Approval of Minutes of the December 19,
2024 Board of Supervisors Meeting**

Mr. Showe: We have approval of the minutes of the December 19, 2024 meeting, which were included with your agenda package. We received comments from several Board Members,

which will be incorporated in the final version. So, if you have any other questions or comments, we can take those or have a motion to approve, as amended, with all of those changes.

Ms. DeVries: One of my questions was a lot of the discussion last time referred to Michelle's reports and are we posting those along with the minutes?

Mr. Showe: Oh, we haven't been, but we certainly can. We can get those and post them.

Ms. DeVries: The minutes don't make sense.

Mr. Showe: Yeah, we could do that.

Ms. DeVries: That's it.

On MOTION by Mr. Dale seconded by Mr. Macheras with all in favor the Minutes of the December 19, 2024 Board of Supervisors Meeting were approved as amended.

FIFTH ORDER OF BUSINESS

New Business

Mr. Showe: We have no new business.

SIXTH ORDER OF BUSINESS

Old Business

A. Action Items List

Mr. Showe: Under old business we have the Action Items list. We still have not heard back from the Viera East Golf District Association and I think that Jim and Michelle are still working on the park improvements.

Ms. DeVries: They had an HOA virtual meeting that I attended.

Mr. Showe: Okay.

Ms. DeVries: They asked me what the status was and I said, *“Well, we sent you a proposal”* and the Board Members said, *“What?”* Then the Association Management Company said, *“Yes, we have that proposal and we'll distribute it to you.”* So that's where it was, last I heard.

Mr. Showe: It's on their plate as far as I'm concerned.

Ms. DeVries: Yes.

SEVENTH ORDER OF BUSINESS

Staff Reports

A. General Manager's Report

Mr. Showe: We can have Jim go through the General Manager's Report.

Mr. Moller: Alright. We'll start with CDD. The fountains were installed. I just need a tutorial on the light, because when I tried to turn lights on, I couldn't figure out how to do it. So, I just need to get with the fountain guy, but that's looking good. All of the pieces of the bench, except for the two engraved boards, are in. I guess their engraver was a little backed up. So, as soon as they're in, we'll replace that bench. Actually, we received another complaint about that bench, too, about it being so low to the ground, that people get on it and can't get out of it.

Ms. DeVries: The old bench?

Mr. Moller: Yeah.

Mr. Dale: And you have to tell them, that a new one was coming.

Mr. Moller: Yes. The fire line started this Tuesday, even with of all these rains. Obviously, the rain slowed us down but it hasn't affected anything. They're still able to get the areas that they want. So, they're working on Wingate, basically a lot of the West side of the scrub habitat, right now. Wingate Estates, Auburn Lakes and Herons Landing, are what they're doing right now.

Mr. Dale: Yeah. For the record, that just got posted on Facebook.

Mr. Moller: Okay.

Mr. Dale: Michelle, received your email.

Mr. Moller: Yeah. I received a phone call from lady today, asking what they were doing. I said that we started our annual fire line and she said, "*Oh, great, thanks.*"

Mr. Dale: Please pass on to Ed, a thank you for adjusting his schedule and focusing on the scrub jay habitat communities first, so we don't run into a repeat of last year.

Mr. Moller: Lake bank restorations, they just finished up Lake #41 in Bayhill. They just have some little repairs here and there to finish up, but as far as the lake bank, that's done. They're moving to Lake #3, which is on the east side of Brightwood. We were slated to trim the Oaks at Woodside park this week, but due to the winds, we postponed that. The landscapers will let us know. I received an email that our plaque for The Viera Triangle, should be arriving any day now. We have some better weather coming next week. So, I'll get out there with Wes and get the rock set. We'll get the couple landscape plants and then we'll get the plaque in there for The Viera Triangle. It's going to be just as you come off a four green before you get to the fifth tees.

It's basically just saying how tough of a stretch Holes 5, 6 and 7 are. Regarding the financials, in December the overall operations finished a positive \$35,724. Golf finished at plus \$38,744. There was a food and beverage loss of \$3,020. Last December, overall operations finished at \$19,600. So, we're \$16,000 better than last December for overall operations. Last year, golf was at \$21,700 and food and beverage lost \$2,098. We're starting to get a better handle on the cost of goods. It's been just ongoing labor and numerous conversations with the staff. I haven't seen that many adjustments. We've had some serious conversations this week about reducing staff and things like that. So, we're going to have another meeting tomorrow with the two and get some timelines and then if things don't change, things will change.

Ms. DeVries: What is the deadline for getting all of the data?

Mr. Moller: March 15th.

Ms. DeVries: Okay. The elephant in the room, is looking at the financials and the two big standouts, are the cost of food and labor.

Mr. Moller: Yeah.

Ms. DeVries: I'm glad that you have things under control.

Mr. Moller: I hate to always bring the excuse; that's a golf course restaurant. I mean it is, but it's to see the potential. We just can't fix the little things.

Ms. DeVries: I think you're going to fix the little things.

Mr. Dale: Would you say that it's more a front of the house or back of the house issue?

Mr. Moller: Back of the house.

Ms. DeVries: At this point.

Mr. Dale: I've been looking at financials. The cost of goods sold, seemed to be reasonable on the front of the house side. Same thing with labor. With servers, you're paying them essentially the server minimum wage and where they're making money, is with tips.

Mr. Moller: Yeah. There have been numerous times where there's been three or four people that are scheduled back of the house, which did not constitute having that many servers. That needs to be addressed. I had them print some schedules. If you looked at last Summer, we were averaging \$24,000 to \$25,000, in our salary line item. In October we jumped to \$30,000 to \$31,000. Something changed in scheduling and I can't get a reason why.

Mr. Macheras: I have a couple quick questions. One would be, how often and who does the schedule?

Mr. Moller: The front of the house is done by Jen and the back of the house is done by Jamie.

Mr. Macheras: Weekly?

Mr. Moller: Jen does her two-week schedule and Jamie does a weekly schedule.

Mr. Macheras: Okay. I printed the last page of the packet and just looking at some numbers for the restaurant, I know that this is old information, but back in March, the expenses were \$142,000. Does anybody remember what that was for? Did we do something that was a whole bunch of write-offs?

Mr. Dale: There was \$55,000 of inventory losses, that we had to incorporate, based on the January inventory that Jim did.

Mr. Macheras: Okay. I figured it had to be something.

Mr. Dale: Just FYI, for the minutes, there is a statement on the financials on the CDD website, that addresses that very issue.

Mr. Macheras: Yeah. I forgot that something was that month and I couldn't remember what it was.

Mr. Dale: Right. In case anybody's wondering what the cause of the \$55,000 loss was and based on past discussions, it seems to be that was largely from the previous two years. It was combination of multiple things, which were losses, inventory losses, breakage, a number of things.

Mr. Macheras: Right.

Ms. Yelvington: It's basically a one-time correction.

Mr. Macheras: So, the other question I had, I know we've talked about this before and again, I'm just putting on my retail hat, because anybody that works retail or restaurant has that expectation. So, we've changed our hours. I think our two busiest nights are Friday and Saturday and my expectation is that we have management on duty those two nights. We have two managers and we also have Maddie, especially when we're going through some pains. My expectation is one works on Friday night and one works on Saturday night and then, if they want to rotate it the next week, I'm okay with that. I was there on Saturday. Maddie did a great job. Maybe Sunday is her day, if we have the confidence that she can do it. But my expectation is, especially as I'm looking through last year, up through September, five months we made money, seven months we lost and now, we're still losing. We need to have our heavy hitters there on the

two busiest nights, in my opinion. One needs to be there on Friday and one on Saturday, at a minimum. Then on Sunday again, if we have confidence in Maddie, we should have her there, as she did a great job, as long as you're okay. My wife even commented Saturday when we were there, how great she was. I would be okay with that. But I just have to think, if this was my business or even if it didn't have my name on the front, but I was in charge, I would be working one of those nights. That's just my expectation. I appreciate the comments that you made. Yeah, we need to kind of take it seriously, because we also answer to others. That's just something I'm throwing out there, that on our two busiest nights, we have at least one close. So, I'm just throwing that out there.

Mr. Dale: I will say that this does kind of tie into going back to the workshop that we just had with the restaurant and staff utilization, by having our two primaries staffing the restaurant at 9:00 a.m. This is part of the reason why no other course opens before 11:00 a.m..

Mr. Macheras: Right.

Mr. Dale: We can have somebody there for beverages and everything, but I do think that is one of the issues. I get that Jen and Jamie want to be there, do managerial stuff and everything, but what winds up happening, which was the situation we had with the former restaurant manager, where he didn't work weekends, we were closed on Monday and his band was playing on Friday nights. That's when we were having exactly some of the same issues, where we didn't have somebody there to say, "*You leave as things are slower.*"

Mr. Macheras: Listen, I'm going to tell you in 20 years of retail, most of that being in management, I live for working the weekends and all that stuff, but I just understood that coming in, was just an expectation. Again, it's not certainly meant as a penalty. I would just think, as an expectation of somebody in the service industry, that's kind of...

Ms. DeVries: It's just what the business is.

Mr. Macheras: It is. Somebody taught me years ago, if you treat it as if it was your name out front, you'd be doing that. If my monetary benefit depended on not just getting a check from a company and depended on my sales, you're darn right, I would probably be there every night. Again, I think we have progressed and I get with the ordering and the stuff like that. We talked about that at the workshop, but my guess is, if we looked at the transactions per hour, there's probably sometime in midday, that we can do that stuff. Do you know what I'm saying, if I don't come in at 9:00 a.m. and get it done by 11:00 a.m. and I'm slammed until 6:00 p.m., I'm thinking

there's still some time, especially once as organized, as we're getting acclimated with the new systems that we have in place and the freezers and the roll down door, it should be a lot easier to do it. I don't know the specifics, whether it has to be all done in one day or you do canned goods one day. Again, I'm not a restaurant guy, but I would just imagine that there's time in the middle of the day, to also do some of those things that were tasked for them to do. But I agree with the statement earlier, that again, nobody wants to make those hard decisions, but we're accountable to others too.

Mr. Dale: Right.

Mr. Macheras: It may not be as much cutting as just rearranging, to do that. Then hopefully when we have our management staff during those busier times, we might have more sales, because they're out there. I'm not knocking the people that are there working those hours, but you might see more productivity. I'm just throwing it out there as a normal human nature. I just think that's something that probably needs to happen in my opinion.

Mr. Dale: I happened to have a talk this week with Jason and Jim and one of the things that I noticed in the financials, is we had that last page that previous Boards are using as a cheat sheet and over the past six to 12 months, we have had a problem marrying that up with the actual financials in the report. Jason with Jim made the call that for this month, we were going to get rid of that last page mainly, because it was just a cheat sheet for Board Members and did not accurately reflect what was going on in the rest of the financials. It sometimes didn't get updated, but that was the most important part. The follow up discussion that we wound up having, that Jim brought into the equation, was a discussion that we've had, that the operations are one and you know, we've been putting everything out as a golf course and restaurant and all of that kind of stuff, when in actuality, this Board has voted numerous times and said numerous times, it's all a reflection of the other.

Mr. Showe: Truly the reason we separated that originally, before it was always part of the golf course. We did separate that out when it was under the restaurant vendor, because there were specific clauses in his contract, that reflected bonuses based on the profit and loss of the restaurant. I think it makes a lot of sense to put it back and not separate it out, specifically the way it is now. But it's really a Board decision. If you're comfortable with that, we can certainly proceed and have it just as golf operations and it's a part of that.

Ms. DeVries: I see this as the last piece. We've done a lot over four plus years, to turn this entire entity around. To me, this is the last piece and if I don't have it separated out, then I don't know if it's turning around. It hasn't. We've tried a bunch of things over the years with the restaurant, to try to get it to work, to be more profitable. Revenues are up significantly. The traffic is up. The reviews are up. Everything is up, but we need to make some tweaks on the cost.

Mr. Moller: I wholeheartedly agree. I meant just move the restaurant up into the financials, like golf course maintenance or golf operations.

Ms. Yelvington: It will be its own line item.

Mr. Showe: Yeah. It will still have its own section.

Mr. Moller: We would have one net profit margin. We won't have two.

Ms. Yelvington: So, it's still broken out by line. It's just not on a separate report.

Mr. Showe: It would still have its own revenue section. It would have all of that, but all of the golf course revenue would be in one section, which would include the restaurant, and we would have all of the expenses for the golf course. The restaurant would be its own segment.

Ms. Yelvington: Okay.

Mr. Showe: We wouldn't necessarily call it out. Right now, it's almost presented as if it were a separate fund.

Mr. Dale: Right. As if it were a separate entity.

Mr. Showe: That's correct.

Mr. Dale: When in actuality that's the entire profitability.

Mr. Showe: The original reason we separated it, was because the old contract triggers for profit loss, was based on just the restaurant performance, which may or may not be something that the Board wants to continue. It was more of just kind of a thought, of whether we need this extra report.

Mr. Dale: I think as long as there are separate line items, we are able to track it.

Ms. DeVries: Will I be able to see the profit and loss?

Mr. Dale: Yes, absolutely.

Ms. DeVries: That's what I want to know. I want the income statement for the restaurant.

Mr. Dale: We'll be talking about it at every meeting.

Mr. Showe: It will still be presented. It just won't be a separate report in the financials, but if you still want us to bring a copy or email you a separate one, we can do it however you want.

Ms. Yelvington: Are you telling me that in the revenue section, I'm going to see the restaurant revenue section as a subsection of total revenue and then in expenses, I'm going to see a restaurant subsection and expenses, so, I can then take those two and figure out my profit and loss?

Mr. Showe: Yes.

Ms. Yelvington: That's fine.

Mr. Moller: Yeah, you will still have a section for cost of goods.

Mr. Showe: Again, if you go back in the financials several years, that's exactly how it was reported. Again, it was considered part of it. We really just broke it out, because of the old contract.

Ms. DeVries: But in prior years, it was contracted as well.

Mr. Showe: Well, in prior years, the contract was just based on essentially, a percentage of retail. So, that was just revenue and then there were minor expenses. We weren't tracking food costs. We weren't tracking anything like we were doing now.

Ms. DeVries: Right. So, before I came on the Board, I was looking at these financials and thinking, *"How in the world can we not be getting money from this restaurant, when the restaurant has no rent and no overhead expenses?"* I've learned a lot since then, so I'm starting to see. Location is a big factor of this, but I think the other thing that makes up for the location, is that this restaurant doesn't have to pay rent or a mortgage. But it does generate all of the traffic coming from the golf course, as well as from the community. I know you think it's okay, but I want to see the restaurant separated out, until I'm confident that it's fixed. Like I've always said, I don't expect it to be super profitable. I expect to be breaking even, at least or a little better.

Mr. Dale: But it still will be separated out. One of the things I'm going to be blunt about, that helps resolve the issue, is you have local social media sites that like to promote disinformation or half-truths.

Ms. DeVries: I'm opposed to changing our procedures, because of what those people say.

Mr. Dale: I understand, but what it does, is it gives the community a true picture of what's going on. There are a lot of people out there and I think you saw that, because Michelle was sharing that there was some Nextdoor threat or something like that.

Ms. DeVries: I actually shared it with her.

Mr. Dale: But my point is, it would bring the golf course into the discussion. There are people that are under the impression that we are not making money, that our tax money is going to the golf course and all of those kinds of things, all of which are complete untruths.

Ms. DeVries: Because they're listening to the misinformation. Is it our job to change the way that we report our financials, because somebody is out there spreading misinformation? They're still going to spread misinformation regardless of how we report it.

Mr. Dale: But what it does, is if they're going to do a snapshot of the financials, they're going to have to do a snapshot of everything together and that shows the profitability.

Ms. DeVries: I see. Well, I don't know how others feel about it, but this is very helpful to me, to see the restaurant broken out. I'm opposed to not breaking it out, at least for now, but it's not my decision. I want others to weigh in.

Mr. Moller: We're not a golf course and restaurant. We're the Viera East Golf Course. It's one entity. That's why when you see the financials, after this first quarter, we're plus \$26,000. Last fiscal year, for the first quarter, we were at a loss of \$86,000. The year before that, we were at \$21,000. It was the entire operation, food and golf.

Ms. DeVries: I worked in big corporations for the first 20 years of my career and all of the financials were done on a unified basis for the company. That was what was published in the books that went out to the shareholders and everything. But internally, we had departmental financials that we had to look at and that's the way I see how it's going to be.

Mr. Moller: So, it's kind of like, if you scroll up where you see the revenue and you see golf operations, administrative and golf maintenance and then you have the restaurant expenses and restaurant revenue.

Ms. Yelvington: You'd have to get your calculator out.

Ms. DeVries: Yeah, I don't really want to get my calculator out and figure it out. I want the departmental financials, just like I would get in a corporation.

Mr. Dale: Is there any way to expand beyond just expenses on what we're talking about here, Jason?

Mr. Showe: Would you be okay if we just included that? I know there's a prior month, year comparison for just the restaurant, that's also included, which shows you the profit loss comparison of this month, total year and comparison to last year. Would that work for you?

Ms. DeVries: I'm not sure I understand what you're saying.

Mr. Showe: In your financials, there's actually two sections that reflect the restaurant.

Mr. Dale: It's the third page up from the bottom.

Mr. Showe: Yeah.

Mr. Moller: Page 146.

Mr. Showe: So right now, the way your Balance Sheet works, there is a separate budget to actual sheet, which is in your agenda package on Page 83 of the financials. That's one page that shows the restaurant. Then if you go down, there is a month-by-month that shows the expenses that are separated, which is on Page 19 on the financials or on Page 89 overall. That shows month-by-month.

Ms. DeVries: Okay, where is that?

Mr. Showe: On Page 19 on the financials or on Page 89 on the full agenda. That shows month-by-month.

Ms. DeVries: Month-by-month and this is just a restaurant.

Mr. Showe: This is current.

Ms. DeVries: We get rid of this and we are looking at that these two things.

Mr. Showe: Or if you look at Page 24 on the financials or Page 94 on the full agenda, there's another restaurant.

Ms. Yelvington: I like Page 24.

Mr. Showe: That's kind of what I was saying.

Ms. Yelvington: I think Page 24, sort of gets the job done.

Ms. DeVries: But if we're trying to diagnose what's going on...

Ms. Yelvington: Well, then we just have to drill down to the detail in that Profit and Loss Statement (P&L).

Ms. DeVries: Right, to figure out where the problem is.

Ms. Yelvington: We could do that. I think if that one sheet is causing a whole lot of confusion in the community, then I could see the argument of just eliminating that source of confusion. But I also see your point in wanting to have an easy way of looking at it, but I think

we have the skill set on our Board to be able to drill down to this and know if we needed to diagnose.

Ms. DeVries: Now I look at Page 24 and say, *“Somebody could pick on this the same way they'd pick on the other one.”*

Ms. Yelvington: They could.

Ms. DeVries: There are the same numbers and it has the same results.

Ms. Yelvington: Right, but then they might not go through the painstaking trouble to pick on every single thing.

Ms. DeVries: I see.

Ms. Yelvington: This is a more summarized form, but all of the detail would be in the P&L, for us to be able to pick through the line-item detail and then drill down from there, if we needed to. Whereas the community is still getting all of this information. It's just in summary form.

Mr. Dale: By looking at that, it does force you to do a little more.

Ms. Yelvington: It takes more effort.

Mr. Dale: It does take more effort and you do have to put it into perspective. It's like, *“Okay, well if this says this, what does that say?”*

Ms. DeVries: Right.

Mr. Dale: You have to look at the bigger picture.

Ms. DeVries: Yeah.

Mr. Moller: My issue with that page is, because I didn't have Internet access, before I left work, I downloaded the agenda from the website. That page is wrong. It's showing a loss of over \$8,000 this month.

Mr. Dale: Right.

Ms. Yelvington: For December or for January?

Mr. Moller: December.

Ms. Yelvington: Yeah. This one that we're looking at now in the agenda, does show a loss, which is wrong.

Mr. Moller: A \$8,611 loss.

Ms. Yelvington: What should it be?

Mr. Moller: \$3,000.

Ms. Yelvington: So then, how is it different than what the other page shows? Like who's doing the reconciliation between the one page and the other page? GMS?

Mr. Rysztogi: So, is it a mathematical error or are we still talking about two different systems?

Mr. Moller: I think it's a data input error.

Mr. Rysztogi: That's big.

Ms. DeVries: If this report isn't right...

Mr. Dale: This is part of the problem with having multiple pages, because they don't all get updated the right way.

Ms. DeVries: I get that. Fewer pages would be good and if we could get the pages that are accurate.

Mr. Dale: Right and that was kind of my blunt discussion with Jason and Jim last week. That's where this idea came from.

Ms. Yelvington: Oh, I see.

Mr. Dale: From that discussion.

Ms. Yelvington: Okay, so the \$8,611 is in the November column on this page. Then it's in the December column on that other page.

Ms. DeVries: Ron, Bill, do you have anything to weigh in on how you want to look at this?

Mr. Macheras: We can't have that. I'm just telling you. We can't keep having incorrect information. So, I'll leave it to the powers to be to figure that out. A couple things, really two positives. I just want to reiterate the schedule change. It's not a penalty or a consequence. It's just an expectation of running a restaurant and that's the point. That's why I say, one server works on Friday and one works on Saturday. If they plan it right, they can have every other weekend off. So again, it's still very pliable in the world of restaurant. Second, and I want to throw this out there, I'm a math guy and you guys are accountants and here I am adding everything up, forgetting that there's a total column. I could have just done that. Anyway, when you look at the totals on that last page that we're discussing, through September, we lost \$53,346. Well on a positive note, if we take off that write-off, we broke even or made \$2,000 and I would be okay with that. So again, as a positive note, I think the one thing that I look at, is not so much just numbers, but I don't like to see 7 out of 12 months in a negative. Even though again, when you

look at it all, we still come out pretty good, because we had a couple really good positive months. So, I just want to throw that out there for the record. If we remove that write-off, we made \$2,000 throughout the year, which I think most of us, would be happy with. So, we're assisting the golf course. The other thing, which I'll parlay to the accountants in the room, again I go back to the term Enron Accounting. We can make numbers say a lot of different things, but what about percentages? What percentage of sales do we expect to make as a profit? I'm not a restaurant guy, but when I was in retail, when looking at my P&L, if that percentage wasn't where it was supposed to be, I knew that I was either in trouble or going to get a pretty good bonus check. So, I almost think that's something we should consider at as we continue to progress, what do we expect to make out of our revenue? That's a number we need to aim for. Is labor 20% of our total cost? If we are trying to get 15%, is our cost of goods 30%? Are we trying to make 8% profit? I don't know. That's just something I'm throwing out to the people that know more about accounting than I do. That's maybe an area we need to look at, just as much as the numbers.

Mr. Dale: But you've got the caveat in there, that we are not a true private sector entity. Where that comes into play, is the dog park does not make money for us; however, it is an amenity, a function of government.

Mr. Macheras: Right.

Mr. Showe: I think that's a feature that a lot of our CDDs deal with, because a lot of our CDDs have Amenity Centers. It's there to serve the residents. It doesn't make a profit. It has a pool that costs money.

Mr. Dale: In some ways, the restaurant has become our Amenity Center.

Mr. Showe: I agree. I think in some degree you want to look at it as it as an amenity for the community. It's something that the community can use. There's inherent cost in that. There's a value to it, that doesn't always translate to revenue. I think if you compare the restaurant, even last year, you're not that far off of where you were last year in terms of profit.

Mr. Dale: No, we're pretty much right on.

Mr. Showe: Through December, you're \$500 off of where you were last year, in terms of a loss.

Mr. Dale: That's with adding an additional \$10,000 to 12,000, because of the Department of Labor requirements to increase salaries.

Mr. Showe: So again, it's not doom and gloom. I think you guys are doing very well comparatively.

Mr. Dale: Right.

Mr. Showe: We have to report our financials. I think if you went to some of the restaurants around town and asked for the same information, you might be surprised that they're probably in the same boat that we are.

Mr. Dale: To put things into perspective, the discussion that I had with Jason and Jim, maybe a simpler way of putting it with the financials, is we're recommending going back to the way we did the financials four years ago.

Mr. Showe: I think what I'm saying overall and maybe we make no changes the next month, but if you really want to look at these, you will see that there are a lot of redundancies in here. What we've done over the years, nothing in the Balance Sheet and Income Statement is required. These are informational documents from the Board. So, we will provide the original Balance Sheet to you, so you can see what's in the bank and what's owed. Then we typically present you with just the statements by fund. The rest of these are custom forms that we've done for different Boards throughout the years. Some of them may have outlived their usefulness to you guys as a Board.

Mr. Dale: Right.

Mr. Showe: We're certainly open to making changes to whatever is useful to you guys as a Board.

Mr. Dale: I'd really prefer not to have to come back and have the same discussion a month from now and have to rehash everything. I kind of like to hammer this one out tonight one way or the other.

Mr. Showe: Sure.

Ms. DeVries: Looking at how do we want the financials, this seems like a workshop type of thing to me, sitting down at a workshop meeting and saying, *"Do we want this report or not? How do we want to change this report?"*

Mr. Rysztoji: The pro shop, we don't keep consider that a separate entity from golf. The driving range, we don't consider that a separate entity from golf operations, but we do treat Hook & Eagle as a separate entity.

Mr. Dale: Right.

Mr. Rysztogi: So, we should treat the Hook & Eagle just like we do. Are we worried about whether the pro shop or the driving range are making enough money? We don't get upset if one of those aren't making the dollars we would like, but we do, because the restaurant's not doing the numbers we would like. So, I say treat the restaurant like we do golf operations. We need the pro shop to run golf. The restaurant is the same way. Treat it as if we treat the other operations.

Mr. Dale: Jason, when we're doing that, you're able to break that down anyway, if a Board Member wants.

Mr. Showe: Absolutely. Again, we can give you whatever information that anybody would like and present it in different ways.

Mr. Dale: Right. You can have that long form under the subset. So, if there's something that people want on there, they just give you a call, say, "*I would really like to have this.*"

Mr. Showe: Certainly, we do the month-by-month for every section anyway. So, that would still be there and you would still see the monthly expenses for the restaurant. You would see the monthly revenues for the restaurant. It may not be combined on one simple sheet, but all of that information is still there. It would just be presented in a different format.

Mr. Showe: Right.

Ms. DeVries: As long as I get it at a department level. At some point, if we're seeing numbers like we're seeing in the restaurant now, that usually means that we have to take a little bit deeper look, to figure out what is going wrong. I still think the restaurant shouldn't be a business where we're giving away more than we're making, I guess. I don't think any part of the golf course should be that way. If the pro shop is selling merchandise for less than we paid for it, we don't want to be doing that and we don't want to be making less revenue in the restaurant than what we pay for it.

Mr. Macheras: The reason I brought up percentages, golf operations this year to last year, what did you say earlier the revenue was?

Mr. Moller: We're at \$45,000 for the first quarter and last year, we're at \$9,500 for the first quarter.

Mr. Macheras: Which is great news, but the missing part is, I don't know what the revenue was. If revenue last year was one-third of what it is this year, percentage-wise, we might have made less money. That's why I like to prevent percentages, because you could say, "*I made*

\$10,000 last year, but we made \$20,000 this year and sales were twice as much.” So, percentage-wise, we did worse. That just helps me compare, like when we get our electric bill. It was higher, but this month was 33 days and last month was 29 days.

Ms. DeVries: Right. We would look at what it was last year.

Mr. Dale: We have those raw numbers in the report, though and then all you have to do is simple division.

Mr. Macheras: That's why I was saying percentages, as it kind of gets you more apples-to-apples.

Mr. Dale: Right.

Ms. DeVries: Using historical data and looking at some of these items as percentages of revenue, we know that we do less revenue, let's say, in August than we do in February.

Mr. Macheras: Right.

Ms. DeVries: So, if you're looking at what your labor should be, if it's always a certain percentage of your revenue, we might know how to staff it. I'm just throwing that out there. If labor is always X percentage of your revenue or should be around this percentage of revenue, can we give that as guidance?

Mr. Moller: I'd like to have a goal around 40%.

Ms. DeVries: Okay.

Mr. Macheras: That's good, because like she said, revenue could be down. That doesn't mean we lose money those months. It's just everything else has to do the same thing.

Ms. DeVries: Exactly.

Mr. Macheras: It might not be exact, unless we cut people, but like you said, we just have to be cognizant.

Mr. Dale: Of the fact that this is a cyclical business.

Mr. Macheras: Next month is a slow month and we talked about that. Again, it's not that I expect everything to go exactly the same.

Ms. DeVries: Well, as we know, the finances don't go exactly the same, because of the way that we pay the bills.

Mr. Macheras: Right.

Mr. Macheras: Let me change course really quick. We talked about this at the workshop. When the bills get posted, are we where we think we want to be, like when we pay our bills and

it's supposed to be this month, we don't pay it until next month? We talked about that. You guys know more about that than me.

Mr. Dale: Cash versus accrual basis.

Ms. Yelvington: Yeah, I think there wasn't anything we could do about it. Right?

Mr. Showe: Our reports are always going to be the month the invoice was paid. We're not necessarily concerned with when that food was sold. We track everything by the month. Again, I think on a 12-month basis, it's all going to wash out. It's just that month-to-month, might be off slightly.

Mr. Macheras: Which I'm okay with. I don't know what you all think.

Ms. Yelvington: Yeah. I guess it's less than ideal, but we're also kind of stuck.

Mr. Dale: It's what we have to work with.

Ms. Yelvington: It's what we have to work with.

Mr. Dale: Jason, I'm going to make a motion, but I'm going need your help crafting it, as this is your forte.

Ms. DeVries: Are we ready to make a motion?

Mr. Dale: Nobody might agree with me, but I'm making a motion. My motion is effectively to adapt our financials to, in essence, go back to what we were doing four years ago, where there was a breakdown of the restaurant, but the entire operation is viewed as one entity with the sub-components. With the caveat that if any particular Board member has a breakdown of something that they would like to see in the reporting, we can include that.

Mr. Showe: So, the motion would be to adapt the financials to include the restaurant as part of golf operations, instead of a separate segment.

Mr. Dale MOVED to include the restaurant as part of the golf operations in the financials.
--

Ms. Yelvington: I would like to say one thing. I have a problem with having misrepresented data in these reports. So, I feel like it's a good idea to revisit this at a workshop and make sure that we have the proper reports. If we scale down the number of reports, there's less likely to be a reconciliation error between the pages.

Mr. Showe: What's in your agendas is correct. There were some adjustments that were made. So, the initial set of financials got posted on the website. Jim and Alex made some adjustments.

Mr. Dale: In the very last report.

Mr. Showe: Instead of including the newer financials on the website, they just dropped the last page out and didn't update it, because I know we had some issues with the food and beverage cart, where some of the items weren't tracked properly.

Mr. Dale: The last page was used as a cheat sheet.

Ms. Yelvington: But aren't we looking at the same ones that are on that website?

Mr. Showe: There is one on the website.

Ms. Yelvington: Well, this one's wrong too though, because this one shows one number for November and on another page it shows another number in December. Tell me if I miss misreading something, but I saw that \$8,611 number on Page 19 in the November column.

Mr. Dale: Which Page 19?

Ms. Yelvington: The financial Page 19 and Page 89 in our agenda package. \$8,611 is in the November column.

Mr. Macheras: Right.

Ms. Yelvington: \$3,020 is the number for December. Then if you go to Page 24 in the financials or Page 94 in our packet, \$8,611 is in the December column. So, I don't know that this page is correct compared to Page 19. How could it be exactly the same?

Mr. Showe: The one that I'm looking at has \$3,020.

Mr. Moller: The one on the website.

Mr. Showe: They didn't update those. The one that was sent out in your email, let me work on it.

Ms. Yelvington: Okay.

Mr. Showe: What's happening, is we're trying to publish them to get them out, but as Jim is reviewing them, we're making changes. We've got to straighten out that process and try to get them out earlier for Jim's review.

Ms. Yelvington: Well, it seems like there is value in maybe shrinking down the number of reports that have to be generated, so this is less likely to occur. So, I'm in favor of putting

everything back under one roof, but I would like to be able to go through these reports and figure out what we need and what we don't. So, that's my two cents.

Ms. DeVries: I agree.

Mr. Dale: Would I be able to amend my motion to still say that we are going to make an adaption to the financials and at the workshop we can add or subtract?

Mr. Showe: Sure, absolutely.

Mr. Dale: That way we are able to get going on this. You said it very succinctly. I couldn't quite put my finger on it. That's my big problem with all of this. We have so much going on. This is the busiest report with so many different pages and everything.

Mr. Showe: There are lots of duplications. Just like your website. I'm trying to go through all of our websites and revisit it, because we're having the same issue with your website.

Mr. Dale: Yes.

Mr. Showe: There are multiple links with what should be the same attachment, with this one getting updated and that one is not.

Mr. Dale: Yeah, there's just too much there.

Mr. Showe: There is duplication of the same information. It just creates human error or opportunities.

Ms. Yelvington: Right. Absolutely.

Mr. Dale: That's my big problem with it. I get that it's 50 pages, but as long as there isn't redundancy in reports and I don't have to go from Page 19 or Page 89, like you just did, down to Page 94 and compare the two.

Ms. DeVries: Why are they different?

Mr. Showe: They shouldn't be. You are 100% correct. Like I said, the one I have that was sent out in your email, because that's where I pulled mine from, is correct. There was an old version. Jim and Alex got together, made some adjustments and those clearly never made it.

Mr. Dale: The intent is to pull it all under one house and make it easier to read.

Mr. Showe: Agreed.

Mr. Dale: That's the intent.

Mr. Showe: Rob has made a motion to adapt the financials to include the restaurant with golf operations and a review of additional reporting items at the workshop.

Mr. Dale MOVED to include the restaurant as part of the golf operations in the financials and review additional reporting items at the workshop and Ms. Yelvington seconded the motion.

Mr. Macheras: Like I did today with the calculator, that I didn't have to do, point me to a page where I'm going to get this information. So, if I'm looking at the labor of the restaurant, is it going to be mixed up with all of the labor?

Mr. Showe: No.

Mr. Macheras: Just show me a page.

Mr. Showe: Well, again, being that mine's slightly different than yours, I want to make sure that we're accurate.

Mr. Dale: Page 89.

Mr. Showe: Correct. It will look exactly like this.

Mr. Macheras: Okay.

Mr. Showe: Essentially what will happen, is for your golf operations, we will see how each segment has its own.

Mr. Macheras: Right.

Mr. Showe: The restaurant will just be here. So, you'll see the same information that's in the restaurant, for golf. It will have a restaurant segment, which will be separated.

Mr. Macheras: It will have a restaurant segment.

Mr. Showe: Absolutely. It will have all of the same line items and all of the same revenue items.

Mr. Macheras: In one of those big pages that I think we looked at earlier, there's also a last year column.

Mr. Showe: Yes.

Ms. DeVries: Jason, can we get a sample report for the workshop?

Mr. Showe: I will attempt that.

Ms. DeVries: Okay.

Mr. Showe: What we may do, is have them re-edit this set of financials and make it the way you guys want to see it, mark it with DRAFT and let you review it that way.

Ms. Yelvington: That's a good idea.

Ms. DeVries: I'm not ready to say yes yet on the motion.

Mr. Showe: There is a motion and a second on the table.

On VOICE VOTE with Mr. Macheras, Mr. Rysztozi, Mr. Dale and Ms. Yelvington in favor and Ms. DeVries dissenting, including the restaurant and golf operations in the financials and review additional reporting items at the workshop was approved. (Motion Passed 4-1)
--

Mr. Showe: I'll start beating some heads tomorrow.

Mr. Moller: As of yesterday, golf had \$125,000 in round revenue, which is \$28,000 better than last January, with the last couple days that we just had.

Ms. Yelvington: How much better?

Mr. Moller: \$28,000.

Mr. Dale: For the month of January.

Mr. Rysztozi: I saw people golfing in the rain the other day. There was no lightning.

Mr. Moller: Yeah. We received about 2 1/3 inches of rain. I was a little afraid just because of the way it's falling. You kind of think of it like a sponge, where if you took, a cup of water and poured it on a sponge at once, it sheets off.

Mr. Macheras: Right.

Mr. Moller: As opposed to just slowly dripping it. But the golf course handled it well. It was wet, but we were open. Although no one came and I think we made \$1,000. But today's the last really bad day. Tomorrow is supposed to be cold and a little bit windy, but skies are clearing. Basically, until the end of the month, we should have some decent weather.

Mr. Macheras: With the work that we redid on the sand traps, how does it look?

Mr. Moller: They held up. With food and beverage, we're sitting at \$50,000, which is about \$8,000 better than we were last January. Last January, we broke even. So, if we can keep our labor in check, we should break even again, hopefully.

Mr. Dale: Alright, because I had a couple of questions. I don't know if you're done with your report.

Mr. Moller: I'm done with financials, if you want to go ahead.

Mr. Dale: I do. In talking to you, our Restaurant Manager and Marketing Manager, I guess one of the things you already know, but I just want to bring to the attention of the Board, which kind of ties in with the financials and the way things were getting reported, I guess the

snacks for the pro shop were not being added into revenue for the restaurant. It doesn't sound like a lot, but I think you determined the net to be somewhere around \$1,200 per quarter or \$5,000 per year. That should have been going into the restaurant column, but it wasn't.

Mr. Moller: This year has been corrected.

Mr. Showe: That's the difference between the \$8,000 and the \$3,000. That was the adjustment that was made. That's on my computer and not yours.

Mr. Dale: So, that was that adjustment and we are good to go. I think what you had shared with me, Jim, was that we are going to make that revenue for this fiscal year, but it would be an accounting nightmare to go back and fix it for prior years, which I understand. It doesn't change the net operation of anything, but it does give a more accurate representation of what is going on with the restaurant. So, going forward, the snacks will be added into revenue for the restaurant. Okay. One of the other ones that our Marketing Manager was talking about, was Sassy Saturday. We had income derived for the restaurant from Sassy Saturday, but it wasn't getting added into the restaurant's profitability.

Ms. Webb: Well, what happens is Sassy Saturday happens and the fee that we charge, includes so many drinks from the restaurant. This last Sassy Saturday was \$45, which included \$12 per person for beverages. You can take Hook & Eagle out of that fee, but we didn't see that.

Mr. Dale: So, \$500 or 600 every month should be added into Hook & Eagle.

Mr. Macheras: How would that happen? Do you submit that \$45 to Jim, who submits it to Jason and subtract \$12? There's a process that I'm not feeling comfortable with.

Ms. Webb: I normally email David and they break it down. There are five girls and there is an amount that he gets for his lessons and the amount that Hook & Eagle should get for beverages and the rest goes to the golf course.

Ms. Yelvington: These types of issues to me, become less of a problem when everything is under one roof on a report. We're going solve this problem by getting all of that under one roof.

Mr. Showe: These were critical items that were supposed to be two separate operations, operating under separate contracts with separate vendors.

Ms. Yelvington: Understood.

Mr. Showe: That's why I'm eliminating that one segment and not looking at different profit numbers. It leads to a lot of, "*Well, what about this and then this and this,*" versus having one operation.

Ms. Yelvington: Yeah.

Ms. DeVries: I still think that would be an issue, if the \$500 from Sassy Saturday isn't attributed to food and beverage revenue in this case. I still think that's an issue.

Mr. Dale: You are right, because there is a sub-component.

Ms. Yelvington: The tediousness of making sure if it's over here and it's not over there, matters less when it's just all on one report.

Mr. Dale: But with that being said, with what Jen just said, are we able to make it retroactive for this fiscal year?

Mr. Showe: I don't think we've done it for Sassy Saturday. I know we were doing the beverage cart.

Mr. Dale: Can we fix Sassy Saturday?

Ms. DeVries: It's not in there.

Mr. Macheras: I don't know. Are we splitting hairs for three months for \$1,600.

Mr. Dale: Where it becomes an issue, I think, is for our restaurant staff.

Mr. Moller: Cost of goods.

Mr. Macheras: Make sure the beers are accounted for.

Mr. Dale: With the cost of goods. I have to admit, if I were a Restaurant Manager and just did \$80,000 of production for a month, which is what we're doing, that's a \$1 million restaurant and then all you keep hearing is, "*Oh, but we lost money this month.*" My thought process on it is, it has to be a little demoralizing. So, over the course of a year, with Sassy Saturday, I think \$6,000 to \$8,000 should be attributed to the restaurant. That's a chunk of their loss.

Mr. Macheras: So, are we talking about going from October, November, December? Is that what we're looking at?

Mr. Showe: Yes.

Mr. Macheras: That's going to be between you three, to provide the numbers of how many Sassy Saturdays there were. Was it one Saturday a month? Is that right, Michelle?

Ms. Webb: Yes.

Mr. Macheras: So, we're looking at four days. We're losing too much already. That's why y'all make me sit down here.

Mr. Dale: Then at some point and I don't know where the proper injection of this is, but we've done a lot of talking about the Reserve Study and I just don't want to get through all of the financials and then say...

Mr. Showe: Jim and I have provided them with all the information that they're looking for. He's received it all and we're just waiting for a revised report, at this point.

Mr. Moller: Yeah, he has a couple questions for us and we answered them more than two weeks ago.

Mr. Showe: Yep.

Mr. Dale: Okay. So, we didn't forget about it over the holidays.

Mr. Showe: Absolutely not.

Mr. Dale: Alright. That's kind of the gist of it. I crossed it off of my list.

Mr. Moller: Lastly, I brought it up before about our burglar system for the Clubhouse, maintenance and restaurant. We used to have ADT Commercial. They switched to Everon. The service is absolutely horrendous. Half of our items aren't even working and we cannot get anyone to come work on it. I know you had asked if we can get a couple more cameras, so I called Frank. We can switch over to a different alarm company, keeping Everon Fire. I don't want to mess with our fire system. We have to add another terminal for cameras, because our Clubhouse terminal is maxed. We can have a restaurant camera bank, Clubhouse camera bank and a maintenance camera bank and an additional \$1,200 to add cameras in the restaurant. The equipment to switch over the burglar system, is about \$5,100 with a \$70 per month monitoring fee. Currently, we pay \$269 per month in monitoring.

Ms. Yelvington: That sounds like a great long-term investment for us.

Mr. Moller: And we can get things working again, because we have a motion sensor in the pro shop that doesn't work and have a backdoor sensor in the restaurant that continuously goes off. We called Everon and you're like, *"Okay, we'll contact one of our customer service advisors to get a hold of you to set up an appointment."* That doesn't happen, so we call back. We're done.

Mr. Rysztogi: So, who would he be going to?

Mr. Moller: Modern Automated Systems. Frank does all of our camera work. Basically, his company will install it. It's not like one of the big-name brand guys or anything like that.

Ms. DeVries: Sounds good to me, as long as it's monitored.

Mr. Moller: I don't know how many times at 2:00 a.m., I received a call from Everon saying that there was a communication error and our system was not communicating. It happens all the time.

Mr. Dale: I'm almost at beyond an obvious savings here. There's a part of me that is wondering if the Board should even be involved in decisions like this?

Mr. Moller: This is just information.

Mr. Dale: Just information.

Ms. DeVries: It sounds great, Jim and it is well within your purview.

Mr. Moller: That ends my report.

Mr. Dale: Please tell Frank that I need to talk to him.

Mr. Showe: He actually is a resident of your District. We used him in several of our Districts.

Mr. Moller: His last name is Rossi.

Mr. Showe: His prices aren't out of line and he's very responsive.

Mr. Dale: Yup.

Ms. Yelvington: I have a question for you, Jim. Do you have any thoughts on what will it mean for our golf course when Turtle Creek is closed, because they announced that they're closing in a couple months? Right?

Mr. Moller: Yes.

Ms. Yelvington: Do we expect that will do anything to our revenues? Will more people be coming?

Mr. Moller: I think that we will see more of a Summer clientele, than we will during the peak season. We're two different kind of golf courses. I think a lot of their clientele probably won't pay our seasonal rates.

Ms. Yelvington: Okay. So, it should be a good thing for the golf course in the Summer months.

Mr. Moller: Yeah. We might even see in the afternoons, a couple of GolfNow deals.

Ms. Yelvington: Okay.

Mr. Moller: I think probably Baytree will get the most out of it.

Ms. Yelvington: Okay.

Mr. Dale: Aside from what was posted on social media, have you heard anything more about Twisted Birch?

Ms. Yelvington: There was supposed to be a meeting today about the future of that. I don't know how that turned out. We'll have to stay tuned.

Mr. Dale: It will be interesting to see.

Ms. DeVries: Anything else for Jim? Hearing none,

B. District Manager's Report

There being no comments, the next item followed.

C. Lifestyle/Marketing Report

D. Restaurant Report

Ms. DeVries: Next is the Lifestyle/Marketing Report.

Ms. Webb: Yes. I've been updating the website for a couple things but I started a Google Ad that I actually saw it on X. I don't know how it got on X, but maybe Google connected with X. So, now Hook & Eagle has an ad on X. I applied for it on the 14th and it started activating on the 18th. Since that has happened, we've had 1,689 active searches on our website, which is up 50%.

Ms. Yelvington: Wow.

Ms. Webb: And 44 active searches just today. So, whatever that's generating, there are people going to our website from Site Sessions, but they don't go through the pages or anything. Out of unique visitors, which means they explore the entire page, we had 1,401 hits, which is up 57%. We also had 11 clicks to contact, which is up 175%, either by email or phone number. Basically, on Google, 410 people looked for Hook & Eagle Tavern daily, with 32 clicks to our site, to look at the Hook & Eagle menu. 106 people typed in Hook & Eagle on the Google search bar and 26 clicked to look at our menu. 143 went directly to the Hook & Eagle, with 23 clicks to our site. So, it's generating people to look for our site and check us out. That's in a 50-mile radius of where we are. So that should cover quite a bit. That could go as far as Daytona, to this rounded circle. So far, January cost me \$78.02, but it can go up to \$300 per day. What Lacey is going to get, is all these little weird bills that they bill me, because it's per cycle. So, you may

just want to forewarn her. That's new. We said we're going to go that route first. We did have Salsa Night again on Tuesday night. It was busy, even though it was cold and rainy. People were buying food and it stayed open later, because at 6:00 p.m., people were ordering meals. Jen said they didn't have anybody in there all day.

Mr. Dale: Exactly how many tables did she have prior to 5:00 p.m.?

Ms. Webb: One.

Mr. Macheras: Well, I think that's big, because we're paying him how much?

Ms. Webb: \$150.

Mr. Macheras: That's what we talked about before. As long as he's not the only one making money that night, then I'm all for it.

Ms. Webb: I did talk to him and he did, say to them, *"We're either going to do ticket sales at the door or whatever."* So, he's willing to talk about other ways, but then people came in and were ordering. I got there at 6:00 p.m. and I'm like, *"Well, I didn't eat yet, but I guess I'm not eating"* and then asked, *"Why are y'all still open for food? We were told it was going to stop at 6:00 p.m. and they're like, "No, we have orders coming in."* It wasn't as crowded as it was the Tuesday we left. So, the people that came there, ate.

Mr. Macheras: Which is good. So, remind me, on Tuesday, are we closing at 6:00 p.m.?

Ms. Webb: Yes.

Mr. Macheras: What time does he do his thing?

Ms. Webb: 6:30 p.m. to 9:30 p.m.

Mr. Macheras: So again, I'm just thinking in my mind though, are these people that are now staying later or are we bringing our labor in later to stay? You know, again, that's all part of that piece. If we say it's great, it's great, but do we have five people stay longer than they were going to stay? So, I'm just again boiling down to that scheduling. Are we adjusting our schedule, thinking we're going to be here until 9:30 p.m.?

Ms. Webb: Well, so our plan was that they would close at 6:00 p.m. and the boys in the back of the kitchen would end and Jen was staying until closing. We only had one waitress, who handled the entire restaurant and all of the meals and drinks.

Ms. DeVries: Did we have good drinks this time?

Ms. Webb: Yeah. She was making them all night long.

Ms. DeVries: Not just water.

Ms. Webb: It wasn't just water. What was nice, is now there's a community on Facebook that came in and we were the talk of Facebook. This is why I have to be careful about when we say we're going to stop doing wing nights, because I put out ads. That's why I had to say to Jim, *"We can't just stop Wing Night, because it went out in Space Coast Living Winter Magazine."* So, that's an ad that's out there generating. We did have some teachers come in and said, *"Oh they're not doing Wing Night,"* left our restaurant and went to Beef O' Brady's. So, we have to be careful. Therefore, I think we need to still keep Wing Night, but maybe not advertise it so much, because everybody around us has 99 cents Wing Night on Wednesdays. We're all competing for the same thing and if we don't have that, you're going to drive all of our people that do come in for our wings, to go to them. So, I think that's not a good marketing tool. Jim and I agreed on that one. But what I think is happening, is this group has about 2,700 people, that go to every place together. They meet up there. Well, we had five of them from that group at Salsa Night and they're like, *"Yeah, we came in to see what's going on. One of the guys lives across in Somerville."* Is it Somerville?

Mr. Dale: Yeah.

Ms. Webb: He was so cute. He was there, with some of the single ladies, wanting to learn Salsa dancing. They gave the lesson and he got out there with them and then kept asking, *"Can we practice again?"* It was really cute to watch that. He's like, *"I didn't know you guys did all this stuff"* and he's one of our CDD people. So, I think it's getting out there. I don't think that it's costing us anything. I know on Tuesday night, we were also competing with the other Latin group that had it at the Italian place, Tuscany. Normally theirs are from 3:00 p.m. to 7:00 p.m. and they changed it to 6:00 p.m. until 9:00 p.m. But a lot of people do follow Hans.

Mr. Dale: Don't we have two large groups now, Hans group, which is hundreds of people and then this other group, which was at least 100 plus people that are all blasting us now?

Ms. Webb: Yeah. Our calendar went on this social media page with 2,700 people, where people talked about having a Latin Night in February. So, it's definitely not something that I think is going to slow down. I think what we did, is we started in December, which was during the holidays, when a lot of people were gone, but we still had a big crowd, because people from Palm Bay and Titusville, come down for this. Then we had bad weather and said, *"Nobody is going to show up"* and it was packed. I want to still do it in February, as well as March, as I think it will become something that will give us some income. Since we're doing it as the

restaurant's closed right now, it's more of an event for the community. So, if food is not being served at 6:00 p.m. and they're not ordering food, they need to go. But the person that we're going to be using for the front, needs to be able to manage it.

Mr. Macheras: Is it once a month?

Ms. Webb: It's twice a month.

Mr. Macheras: So, it's on the night we close at 6:00 p.m. and then we advertise it on social media?

Ms. Webb: It is from 6:30 p.m. to 9:30 p.m.

Mr. Macheras: Just the Salsa Night with drinks being served, that type of stuff.

Ms. Webb: Yeah.

Mr. Macheras: Okay. Alright, that's why I just wanted to see how that was getting out there.

Ms. Webb: Yeah. Jen and I talked about it. He said, *"If they're going to come out to go dancing, they're not coming out to eat a big meal," but if they want a meal, most of them will come out early.*"

Ms. Yelvington: Yeah.

Mr. Macheras: Gotcha.

Ms. Webb: So, if we tell them after about 6:00 p.m., they're not serving, they'll show up at 5:00 p.m. or 5:30 p.m. to order. Jen and I talked. It needs to be someone who can handle it. She did fine. She actually made the most tips that night. So, she's very happy working it.

Mr. Macheras: Good.

Ms. Webb: I agree. I think someone who is very talented, can manage it, like Jen, but if you put somebody in there that is a little slower, they'll probably be fine, but they might not get the tips that they like.

Mr. Macheras: Yeah, I get it.

Ms. Webb: So, I would like to at least try it for two more months, to see if we can get the traffic up, because they only started at probably a bad time. I think we're going to get more and more people. Jen said more people come in from Salsa to eat there on off days. So, there are people coming. If you're driving up from Titusville to eat, that's a good thing.

Mr. Macheras: Yeah.

Ms. Webb: So, those are two of my big things that I've been working on. We have Music on a Patio booked through May. I have people constantly reaching out that they could be booked. Now I'm even telling them, "*Listen, if you can't be \$200 or under, I won't be booking it.*" They're negotiating prices with me. So, I told him that I wasn't sure after May if we're going to do it during the Summer. I think we should, because we're still slow. Now it's getting out. With a lot of these things, once it starts getting out, it becomes a regular thing and you're not doing it and then canceling it. I received an email today from a guy asking if we would do trivia again, because he's back in town and he used to love trivia. I told him there's no trivia.

Mr. Dale: Has there ever been a night for Music on the Patio that we have not recouped our expense of the singer?

Ms. Webb: Yes, but I don't hire him anymore. Actually, there are two that I don't hire anymore. They're good and they're nice, but they don't bring in anything.

Mr. Dale: But if I'm hearing you correctly, the vast majority of the nights, we more than make our money back.

Ms. Webb: Yeah, I think Jim has done that.

Mr. Moller: We've done that a couple times.

Ms. Yelvington: Yeah.

Ms. Webb: Because even when we're there with the music, if you look inside, no one is in there and if you look outside, it's on patio. People are coming for that. Fridays and Saturday nights are our biggest nights. I do want to try a little karaoke during the week, on the patio. I think what happens on Friday nights, they get so many people that want to sing, that everybody gets to only sing one or two times. But they can come up and sing on the patio. It might satisfy them and be happy with it. We'll see. But if it works out really good...

Mr. Dale: Maybe we should incorporate it with tournaments.

Ms. Yelvington: Last week, I joined a Moms of Viera Facebook group. I don't know if you're part of that group.

Ms. Webb: They don't let businesses in.

Ms. DeVries: My sister is in it.

Ms. Yelvington: Okay. So, in that group, I guess people introduce themselves. Someone said, "*I'm really energetic and I like to do things*" and I told her about karaoke on Friday and a few people were like, "*That sounds awesome.*"

Ms. Webb: Sometimes when I'm doing social media site searches, I try it with the business accounts here. You'll be surprised how many deny us. Even though their rules are, "*You can post one business thing every week*" and then I have to have those rules of which one I posted, so there is consistency. You can't post karaoke and this and that, because they'll kick you off of the site. So, there's a lot of managing which site. You can only do it once a month or once a week, things like that, but I could look into it.

Ms. Yelvington: I think there are still people learning about us out there and it's going to continue to do better, I think.

Ms. Webb: I did talk to someone the other day, who said, "*Have you ever heard of Hook & Eagle*" and I said, "*Oh, yeah, it's in Rockledge, right?*" I didn't really go anywhere from that, but I was like, "*Have you ever heard of that restaurant?*" I can't remember where we were. I think it was at Miller's Ale House. So, yeah. We'll keep watching and making sure and if the Google Ad doesn't generate any action, I'll be like, "*Okay, this isn't working,*" but I'll make sure.

Mr. DeVries: Anything else?

Ms. Webb: That's it for me.

Ms. DeVries: Okay. Thank you.

EIGHTH ORDER OF BUSINESS

Treasurer's Report

A. Approval of Check Register

Ms. DeVries: Treasurer's Report.

Mr. Showe: Yeah, we just have approval of the Check Register. In the General Fund, we have Checks #5294 through #5329 in the amount of \$1,460,871.02. I will point out that about \$1.4 million of that, is the transfer to debt as well as transferring your SBA account, so you guys aren't accruing extra interest. For the Golf Course Fund, we have Checks #32212 through #32289 in the amount of \$393,622, for a total amount of 1,854,493.55. We can take any questions or comments on those invoices or a motion to approve.

Mr. Dale: I have a question. A couple months ago, we talked about purchasing \$3,000 or \$4,000 worth of golf balls, but in this registry, it showed that we purchased \$3,700 worth of golf balls and then another \$300 worth of golf balls.

Mr. Moller: There were different manufacturers and some were range balls with a lot of resale.

Mr. Dale: Okay. That's exactly where I was going with it. I was like, "*How the heck are we going through that many range balls?*"

Ms. Yelvington: I thought that, too, when I saw that.

Mr. Moller: It's not hard to do. Range balls get lost out there in soft conditions and get shanked into the lakes.

Mr. Dale: I guess my only comment is just proper oversight. I'm sure you're doing that, but I just want to make sure that's drawn to attention. That's my only comment.

Ms. DeVries: Are there any other questions or comments.

Mr. Showe: If not, we would be looking for a motion to approve the Check Register.

Ms. Yelvington: Are the strobe lights for security?

Mr. Moller: If they're what I'm thinking of, they are for the top of the CDD maintenance carts.

Ms. Yelvington: Oh, yeah, that's right. Okay, good. That's my only question.

Mr. Dale: They have a side use for when we have Disco Night.

Ms. Yelvington: I was wondering if we were turning into a different kind of club with strobe lights and loud music.

On MOTION by Mr. Macheras seconded by Mr. Rysztocki with all in favor the Check Register for December 13, 2024 through January 17, 2025 in the amount of 1,854,493.55 was approved.

B. Balance Sheet and Income Statements

Mr. Showe: Behind that, is your Balance Sheet and Income Statement for December 31, 2024, which are included in your agenda package. No action is required by the Board. Obviously, we'll get you a better draft at your workshop. On your assessments, you are at almost 90% already. So, you guys are in great shape on the assessment collection. That's all we have.

Mr. Dale: I'm sorry to keep jumping in, but we didn't bring up the action items.

Mr. Showe: We did.

Mr. Dale: Oh, well, then I snoozed through that part. But my comment with the Action Items List, was with the parking lot resurfacing.

Mr. Showe: Gotcha. Let me add that back in.

Mr. Dale: You know, we did cover that, when I was talking about the Reserve Study.

Mr. Showe: Yeah.

Mr. Dale: But I just want to make sure that we're not glossing over it, because we've been talking about it for three or four months, about getting quotes for resurfacing at the maintenance building and the park. I just want to make sure that is added then to the Action Items List.

NINTH ORDER OF BUSINESS

Supervisor's Requests

Ms. DeVries: Supervisor's Requests. Rob?

Mr. Dale: We've been talking about this logo for so long, but it is holding up our monument sign directly in front of the Clubhouse. The Board expressed an interest to change the logo, because we didn't want to be tied hand in hand with The Viera Company and I just want to talk about where we're at. I don't have a solution.

Mr. Moller: I don't have any suggestions.

Mr. Dale: Marketing Manager, do you have any input?

Ms. Webb: Well, I made some logos, but you didn't like them.

Mr. Dale: Okay, but we have that nasty looking monument sign right in front of the Clubhouse and not having a logo, is what's holding it up.

Mr. Moller: I say, let's grab the logos that we have and then we'll have them at the workshop and we can just say yay or nay.

Mr. Dale: Okay. I just want to make sure that we're moving forward, because I keep looking at that nasty monument sign.

Mr. Macheras: Just to piggyback on his Supervisor's Request, is there something that we want to see? Do we want to see a golf ball, sunshine or Palm tree. Is there any input?

Ms. Webb: Well, Jim and I kind of talked. We don't want to go too far away from what it looks like now, because we have so much stuff on there now.

Ms. Yelvington: Yeah.

Ms. Webb: We want to take off the little wheat things, but then that makes it a Viera Company sign. So, we have to doctor it a little bit, so it's not looking like the Viera side of The Viera Company. So, the wheat little things, kind of take it away from that, but we really don't have wheat. So, it's taking what we currently have and adding to it, because he was saying that the golf courses have their logo like a tree.

Mr. Moller: Johns Island has a tree. Orange Tree has an orange tree, obviously. Seminole has an Indian head. I just like the minimalistic kind of look.

Ms. DeVries: How about Viera with the compass pointing East?

Mr. Moller: That's not bad.

Ms. Yelvington: That's pretty clever.

Ms. Webb: We were trying to do a triangle.

Mr. Moller: I still think those should be separate entities.

Ms. Webb: Okay.

Mr. Moller: Yeah. That's my opinion, but I could be persuaded.

Ms. Webb: I keep trying.

Mr. Dale: I am open minded on everything and I think it would be a great discussion for the workshop. I just want to make sure we're moving forward with it.

Ms. Webb: So, do you want me to send ideas to Jim and have Jim pick out his top five?

Mr. Dale: That sounds like a good idea.

Mr. Moller: I'll make something, you make something, we'll bring it to a Board meeting and then we'll just check some slashes.

Ms. Webb: Because I have the two golfers that work over there that have their ideas.

Mr. Moller: I do want to add one more thing to my report, that I totally neglected. I would just like to give a shout out to my daughter who was just named All Space Coast Volleyball Honorable Mention.

Ms. Yelvington: Nice.

Mr. Dale: Very cool.

Ms. Yelvington: Congratulations.

Mr. Dale: Gotta be proud.

Ms. DeVries: Yes.

Mr. Moller: Stat wise, she should have been on the first team, but we're not going to go there.

Mr. Showe: It sounds like you just did.

Ms. DeVries: Alright. Let's go to Bill. Do you have any Supervisor's Request, Bill?

Mr. Macheras: Zero.

Ms. DeVries: Okay, I will skip Ron for the moment. Denise?

Ms. Yelvington: I don't think I have any at this moment.

Ms. DeVries: Ron, do you have any Supervisor's Request?

Mr. Rysztogi: I have like everyone else, a goose egg.

Ms. DeVries: Goose egg. Okay, then maybe somebody could make a motion to adjourn.

TENTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Macheras seconded by Ms. Yelvington with all in favor the meeting was adjourned at 8:00 p.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V

SECTION A

Begin forwarded message:

From: Kevin Erwin <klerwin@environment.com>
Subject: RE: VECDD - Fwd: Barnes Commerce Center, LLC - Viera East CDD Environmental Permitting Matter
Date: February 19, 2025 at 2:03:09 PM EST
To: Jason Showe <jshowe@gmscfl.com>, Kristoffer Bowman <kbowman@environment.com>, Sheanna Hunt <shunt@environment.com>
Cc: James Moller <jmoller@vecdd.com>, Brittany Brookes <bbrookes@gmscfl.com>

Good afternoon, Jason.

We have reviewed the documents attached to your email and all appears to be in order.

Please let me know if you have any additional questions.

Best regards,

Kevin

Kevin L. Erwin CSE PWS
Certified Senior Ecologist, Professional Wetland Scientist
President and Principal Ecologist
Kevin L. Erwin Consulting Ecologist, Inc.
2077 Bayside Parkway
Ft. Myers, Florida 33901 USA
Graduate Faculty, College of Arts and Sciences, The Water School, Florida Gulf Coast University
Chair, Wetland Restoration Specialist Group-Wetlands International
DeTao Master of Ecological Restoration, PRC
President, Society of Ecological Restoration Large-scale Ecosystem Restoration Section (LERS) Board
Member, IUCN Species Survival Commission
Mobile 239.707.9540
Skype `kevinlerwin`
<https://orcid.org/0000-0003-4497-4491>
klerwin@environment.com
www.environment.com

From: Jason Showe <jshowe@gmscfl.com>
Sent: Friday, February 14, 2025 10:50 AM
To: Kevin Erwin <klerwin@environment.com>; Kristoffer Bowman <kbowman@environment.com>; Sheanna Hunt <shunt@environment.com>
Cc: James Moller <jmoller@vecdd.com>; Brittany Brookes <bbrookes@gmscfl.com>
Subject: VECDD - Fwd: Barnes Commerce Center, LLC - Viera East CDD Environmental Permitting Matter

Good morning,

We received the below email this AM. Can you review from an environment perspective to see if this is OK, or anything the CDD should be concerned for?

Sincerely,

A handwritten signature in black ink, appearing to read "J.M. Showe". The signature is stylized with a large, sweeping loop at the end.

Jason M. Showe
Senior District Manager

Begin forwarded message:

From: Chris Gardner <chrisg@condevfl.com>
Subject: Barnes Commerce Center, LLC - Viera East CDD
Environmental Permitting Matter
Date: February 14, 2025 at 8:45:36 AM EST
To: "jshowe@gmscfl.com" <jshowe@gmscfl.com>

Dear Mr. Showe,

Good morning. My name is Chris Gardner and I am the owner of a 11.76 acre parcel of land within the Viera East CDD located on Barnes Blvd in Rockledge. The ownership entity is Barnes Commerce Center, LLC. The parcel ID# is 25-36-22-00-752 and the physical address is 355 Barnes Blvd, Rockledge 32955. We are working through some site plan and environmental permitting matters and it appears that we need the cooperation from the Viera East CDD. The below summary should help clarify the matter and request._____

As part of the overall Viera East Wetland Impact and Mitigation Plan permitted under SJRWMD ERP 16542-6 (Legacy #4-009-0387M5-ERP), the mitigation was spread throughout the various wetland systems within the Viera East DRI. The parcel was purchased by Barnes Commerce Center LLC from Viera Company in April 2021. And the Viera Company transferred ownership of the mitigation areas to Viera East Community Development District. As the mitigation areas are owned by Viera East Community Development District and the CDD is also the Permittee to 16542-6, they are required to be co-applicant.

This application will not increase or change the CDD responsibilities. They will remain, as they have been since 1998, the overall mitigation permittee. SJRWMD will condition the permit to allocate responsibility

for the mitigation to Viera East CDD as already dictated under the existing ERP Permit 16542-6. The parcel responsibility will be allocated to Barnes Commerce Center LLC. As noted in the Monitoring Sign Off Letter, monitoring was no longer required. As such, SJRWMD determined that the mitigation was complete in 1998. The attachments are supporting documents associated with the master permitting and subsequent monitoring completion.

Once you've had an opportunity to review, I'm happy to discuss further or answer any questions. I do have the application prepared for the CDD's review and signature.

Thank you for taking the time to read this lengthy email. I appreciate your assistance. Enjoy your weekend.

Regards,

Chris Gardner, Manager
Barnes Commerce Center, LLC
(321) 228-7825

SECTION B

Golf Course

RESERVE EXPENDITURES

Viera East
Community Development District
Rockledge, Florida

Explanatory Notes:

- 1) 3.3% is the estimated Inflation Rate for estimating Future Replacement Costs.
2) FY2024 is Fiscal Year beginning October 1, 2024 and ending September 30, 2025.

Table with columns: Line Item, Total Quantity, Per Phase Quantity, Units, Reserve Component Inventory, Estimated 1st Year of Event, Life Analysis (Useful, Remaining), Costs (\$ Unit, Per Phase, Total), Percentage of Future Expenditures, and years RUL = 0 to 2039. Rows are categorized into Clubhouse Exterior Building Elements, Clubhouse Interior Building Elements, and Clubhouse Kitchen Equipment.

Golf Course
RESERVE EXPENDITURES

Viera East
Community Development District
Rockledge, Florida

Line Item	Total Quantity	Per Phase Quantity	Units	Reserve Component Inventory	Estimated 1st Year of Event	Life Analysis, Years		Costs, \$			Percentage of Future Expenditures	16 2040	17 2041	18 2042	19 2043	20 2044	21 2045	22 2046	23 2047	24 2048	25 2049	26 2050	27 2051	28 2052	29 2053	30 2054
						Useful	Remaining	Unit (2024)	Per Phase (2024)	Total (2024)																
Clubhouse Exterior Building Elements																										
1.100	7	7	Each	Doors, Metal, Rest Rooms and Utility	2029	to 35	5	1,800.00	12,600	12,600	0.1%															
1.101	3	3	Each	Doors, Overhead	2034	to 25	10	3,200.00	9,600	9,600	0.1%															
1.102	7,450	7,450	Square Feet	Patio, Gemstone Coating, Interim Sealant Application (Incl. Restaurant and Rest Room Floors)	2026	4 to 6	2	4.00	29,800	29,800	1.5%				57,046							69,315				
1.103	7,450	7,450	Square Feet	Patio, Gemstone Coating (Incl. Restaurant and Rest Room Floors)	2044	20 to 25	20	22.00	163,900	163,900	1.9%				313,751											
1.104	310	310	Linear Feet	Railings, Aluminium, Patio	2034	to 35	10	140.00	43,400	43,400	0.4%															
1.105	205	205	Squares	Roof Assemblies, Asphalt Shingles (Incl. Starter's Station)	2040	12 to 18	16	480.00	98,400	98,400	1.0%	165,425														
1.106	9,600	9,600	Square Feet	Walls, Stucco, Paint Finishes and Capital Repairs (Incl. Starter's Station)	2027	5 to 7	3	2.00	19,200	19,200	0.8%		33,343							41,851						
1.107	1,150	1,150	Square Feet	Windows and Doors, Pro Shop and Restaurant	2034	to 40	10	110.00	126,500	126,500	1.1%															
Clubhouse Interior Building Elements																										
1.200	1	1	Allowance	Bar and Countertop, Restaurant (Incl. Patio Bar and Starter's Station)	2038	15 to 20	14	12,500.00	12,500	12,500	0.1%															
1.201	2,000	2,000	Square Feet	Ceilings, Acoustical Tiles and Grid (Incl. Light Fixtures)	2028	to 30	4	8.50	17,000	17,000	0.1%															
1.202	780	780	Square Feet	Floor and Wall Coverings, Ceramic Tile, Kitchen	2032	to 30	8	12.00	9,360	9,360	0.1%															
1.203	170	170	Square Yards	Floor Coverings, Carpet, Pro Shop and Offices	2030	8 to 10	6	56.00	9,520	9,520	0.3%	16,005										22,143				
1.204	10	10	Each	Furnishings, Pro Shop, Display Fixtures	2035	to 15	11	750.00	7,500	7,500	0.2%											17,445				
1.205	78	39	Each	Furnishings, Restaurant, Chairs and Booths, Phased	2027	to 15	3 to 10	325.00	12,675	25,350	0.5%		22,012							27,628						
1.206	22	22	Each	Furnishings, Restaurant, Tables	2034	to 15	10	550.00	12,100	12,100	0.3%									26,375						
1.207	7	7	Each	Light Fixtures, Pendants and Chandeliers, Restaurant	2045	20 to 25	21	650.00	4,550	4,550	0.1%						8,997									
1.208	1	1	Each	Rest Room, Cart Barn	2029	20 to 25	5	4,500.00	4,500	4,500	0.1%														11,919	
1.209	2	2	Each	Rest Rooms, Main (Excl. Floor Coatings)	2040	to 20	16	24,000.00	48,000	48,000	0.5%	80,695														
1.210	1	1	Allowance	Sales Counter and Cabinetry, Pro Shop	2050	to 30	26	45,000.00	45,000	45,000	0.6%											104,670				
1.211	5	5	Each	Window Treatments, Restaurant	2030	8 to 10	6	950.00	4,750	4,750	0.2%	7,985										11,048				
Clubhouse Kitchen Equipment																										
1.300	1	1	Each	Beverage Dispenser, Soda/Juice, 10 Valves	2026	4 to 6	2	6,200.00	6,200	6,200	0.4%		10,767				12,665					14,897				
1.301	1	1	Each	Dishwasher, Semi-Automatic, Ecolab	2040	to 20	16	7,500.00	7,500	7,500	0.1%	12,609														
1.302	1	1	Each	Exhaust Hood with Integrated Fire Suppression	2034	to 20	10	30,000.00	30,000	30,000	0.7%														79,457	
1.303	1	1	Each	Freezer, Freestanding with 2 Doors, True	2032	to 15	8	6,700.00	6,700	6,700	0.1%									14,138						
1.304	1	1	Each	Freezer, Undercounter with 2 Drawers, Dukers	2032	to 15	8	2,600.00	2,600	2,600	0.1%									5,486						
1.305	1	1	Each	Fryer, Double, Avantco	2030	to 12	6	9,200.00	9,200	9,200	0.3%			16,504											24,367	
1.306	1	1	Each	Fryer, Double, Royal	2030	to 12	6	9,200.00	9,200	9,200	0.3%			16,504											24,367	
1.307	1	1	Each	Ice Machine, Freestanding, Manitowoc	2032	to 15	8	4,500.00	4,500	4,500	0.1%									9,496						
1.308	1	1	Each	Ice Machine, Undercounter	2031	to 15	7	3,200.00	3,200	3,200	0.1%						6,537									
1.309	1	1	Each	Kegeator, 4 Taps, Avantco, Patio Bar	2030	10 to 15	6	3,100.00	3,100	3,100	0.1%	5,212										7,211				
1.310	1	1	Each	Kegeator, 8 Taps, Avantco, Restaurant Bar	2035	to 15	11	3,800.00	3,800	3,800	0.1%											8,839				
1.311	1	1	Each	Range, 6 Burners with Griddle and 2 Underlying Ovens, Propane, Vulcan 60SS	2040	to 20	16	9,000.00	9,000	9,000	0.1%	15,130														
1.312	2	2	Each	Refrigerated Prep Tables, Avantco	2035	to 15	11	2,800.00	5,600	5,600	0.1%											13,026				

Golf Course
RESERVE EXPENDITURES

Viera East
Community Development District
Rockledge, Florida

Explanatory Notes:

- 1) **3.3%** is the estimated Inflation Rate for estimating Future Replacement Costs.
- 2) **FY2024** is Fiscal Year beginning October 1, 2024 and ending September 30, 2025.

Line Item	Total Quantity	Per Phase Quantity	Units	Reserve Component Inventory	Estimated 1st Year of Event	Life Analysis, Years		Costs, \$			Percentage of Future Expenditures	RUL = 0 FY2024	1 2025	2 2026	3 2027	4 2028	5 2029	6 2030	7 2031	8 2032	9 2033	10 2034	11 2035	12 2036	13 2037	14 2038	15 2039
						Useful	Remaining	Unit (2024)	Per Phase (2024)	Total (2024)																	
1.313	1	1	Each	Refrigerator, Freestanding with 2 Doors, Procool	2034	to 15	10	1,800.00	1,800	1,800	0.0%																2,490
1.314	1	1	Each	Refrigerator, Undercounter with 2 Doors, Avantco (Large)	2030	10 to 15	6	4,500.00	4,500	4,500	0.2%							5,468									
1.315	1	1	Each	Refrigerator, Undercounter with 2 Doors, Avantco (Small)	2029	10 to 15	5	2,800.00	2,800	2,800	0.1%						3,294										4,557
1.316	1	1	Each	Refrigerator, Undercounter with 2 Drawers, Avantco	2030	10 to 15	6	2,900.00	2,900	2,900	0.1%							3,524									
1.317	1	1	Each	Refrigerator, Undercounter with 3 Doors, Avantco	2031	10 to 15	7	3,800.00	3,800	3,800	0.1%								4,770								
1.318	1	1	Each	Refrigerator, Undercounter with Top Access, Avantco	2030	10 to 15	6	2,800.00	2,800	2,800	0.1%							3,402									
1.319	2	2	Each	Walk In Coolers, Capital Repairs (Near-Term is Reduced Scope)	2025	to 15	1	8,000.00	16,000	16,000	0.3%	16,528															
1.320	1	1	Each	Walk In Cooler, Existing, Replacement	2034	to 45	10	60,000.00	60,000	60,000	0.5%																83,015
1.321	1	1	Each	Walk In Cooler, Proposed Installation (2025 is Planned)	2025	to 45	1	55,000.00	55,000	55,000	0.4%	56,815															
Clubhouse Building Services Elements																											
1.400	1	1	Each	Air Handling Unit, Pro Shop and Offices	2051	to 30	27	12,300.00	12,300	12,300	0.2%																
1.401	1	1	Each	Air Handling Unit, Restaurant	2053	to 30	29	20,800.00	20,800	20,800	0.3%																
1.402	1	1	Allowance	Computer Equipment, Point of Sale	2030	to 10	6	4,500.00	4,500	4,500	0.1%							5,468									
1.403	1	1	Allowance	Computer Equipment, Workstations, Pro Shop	2030	to 10	6	7,200.00	7,200	7,200	0.2%							8,749									
1.404	1	1	Each	Condensing Unit, Pro Shop and Office	2036	15 to 20	12	10,700.00	10,700	10,700	0.3%																15,797
1.405	1	1	Each	Condensing Unit, Restaurant	2038	15 to 20	14	18,000.00	18,000	18,000	0.5%																28,358
1.406	1	1	Each	Defibrillator	2032	10 to 15	8	3,800.00	3,800	3,800	0.1%									4,927							
1.407	1	1	Each	Ice Machine, Cart Barn, Manitowoc	2029	to 15	5	4,500.00	4,500	4,500	0.1%						5,293										
1.408	1	1	Allowance	Life Safety System	2035	to 15	11	14,000.00	14,000	14,000	0.3%																20,009
1.409	1	1	Allowance	Security System	2030	10 to 15	6	20,000.00	20,000	20,000	0.4%							24,301									
1.410	1	1	Each	Water Heater, 75-MBH, Tankless	2029	to 10	5	4,200.00	4,200	4,200	0.1%						4,940										6,835
Property Site Elements																											
1.500	46	46	Each	Finishings, Outdoor Patio, Chairs and Barstools	2032	10 to 15	8	375.00	17,250	17,250	0.3%																22,366
1.501	9	9	Each	Finishings, Outdoor Patio, Tables	2032	10 to 15	8	600.00	5,400	5,400	0.1%																7,002
Golf Course Elements																											
1.600	1	1	Each	Ball Machine, Driving Range, Range Servant Ultima 8	2040	to 20	16	9,700.00	9,700	9,700	0.1%																
1.601	1	1	Each	Ball Washer, Easy Picker	2035	10 to 15	11	4,500.00	4,500	4,500	0.1%																6,432
1.602	1,050	1,050	Linear Feet	Bulkheads, Timber, Capital Repairs	2034	15 to 20	10	60.00	63,000	63,000	0.5%																87,165
1.603	1,050	1,050	Linear Feet	Bulkheads, Timber, Replacement	2049	to 30	25	375.00	393,750	393,750	5.5%																
1.604	72,000	72,000	Square Feet	Bunkers, Greenside, Rebuild, Near-Term (2025 is Planned)	2025	N/A	1	3.65	262,800	262,800	1.7%	271,472															
1.605	36,000	36,000	Square Feet	Bunkers, Greenside, Rebuild, Subsequent	2045	to 20	21	3.65	131,400	131,400	1.6%																
1.606	80,000	20,000	Square Feet	Bunkers, Fairway, Rebuild, Phased	2030	to 20	6 to 21	3.65	73,000	292,000	3.9%							88,700									104,334
1.607	114,000	5,700	Square Feet	Concrete Cart Paths, Partial	2026	to 65	2 to 30+	12.00	68,400	1,368,000	4.2%			72,989						85,854							100,986
1.608	87,600	87,600	Square Feet	Greens, Rebuild (Incl. Practice Green)	2030	to 30	6	7.50	657,000	657,000	4.9%							798,302									
1.609	6	6	Each	Irrigation System, Controllers	2037	to 15	13	10,000.00	60,000	60,000	1.5%																91,507

Golf Course
RESERVE EXPENDITURES

Viera East
Community Development District
Rockledge, Florida

Line Item	Total Quantity	Per Phase Quantity	Units	Reserve Component Inventory	Estimated 1st Year of Event	Life Analysis, Years		Costs, \$			Percentage of Future Expenditures	16 2040	17 2041	18 2042	19 2043	20 2044	21 2045	22 2046	23 2047	24 2048	25 2049	26 2050	27 2051	28 2052	29 2053	30 2054		
						Useful	Remaining	Unit (2024)	Per Phase (2024)	Total (2024)																		
1.313	1	1	Each	Refrigerator, Freestanding with 2 Doors, Procool	2034	to 15	10	1,800.00	1,800	1,800	0.0%																4,053	
1.314	1	1	Each	Refrigerator, Undercounter with 2 Doors, Avantco (Large)	2030	10 to 15	6	4,500.00	4,500	4,500	0.2%			8,073														11,919
1.315	1	1	Each	Refrigerator, Undercounter with 2 Doors, Avantco (Small)	2029	10 to 15	5	2,800.00	2,800	2,800	0.1%																6,305	
1.316	1	1	Each	Refrigerator, Undercounter with 2 Drawers, Avantco	2030	10 to 15	6	2,900.00	2,900	2,900	0.1%			5,202														7,681
1.317	1	1	Each	Refrigerator, Undercounter with 3 Doors, Avantco	2031	10 to 15	7	3,800.00	3,800	3,800	0.1%						7,514											
1.318	1	1	Each	Refrigerator, Undercounter with Top Access, Avantco	2030	10 to 15	6	2,800.00	2,800	2,800	0.1%			5,023														7,416
1.319	2	2	Each	Walk In Coolers, Capital Repairs (Near-Term is Reduced Scope)	2025	to 15	1	8,000.00	16,000	16,000	0.3%	26,898																
1.320	1	1	Each	Walk In Cooler, Existing, Replacement	2034	to 45	10	60,000.00	60,000	60,000	0.5%																	
1.321	1	1	Each	Walk In Cooler, Proposed Installation (2025 is Planned)	2025	to 45	1	55,000.00	55,000	55,000	0.4%																	
Clubhouse Building Services Elements																												
1.400	1	1	Each	Air Handling Unit, Pro Shop and Offices	2051	to 30	27	12,300.00	12,300	12,300	0.2%																29,554	
1.401	1	1	Each	Air Handling Unit, Restaurant	2053	to 30	29	20,800.00	20,800	20,800	0.3%																	53,330
1.402	1	1	Allowance	Computer Equipment, Point of Sale	2030	to 10	6	4,500.00	4,500	4,500	0.1%	7,565															10,467	
1.403	1	1	Allowance	Computer Equipment, Workstations, Pro Shop	2030	to 10	6	7,200.00	7,200	7,200	0.2%	12,104																16,747
1.404	1	1	Each	Condensing Unit, Pro Shop and Office	2036	15 to 20	12	10,700.00	10,700	10,700	0.3%																25,709	
1.405	1	1	Each	Condensing Unit, Restaurant	2038	15 to 20	14	18,000.00	18,000	18,000	0.5%																46,151	
1.406	1	1	Each	Defibrillator	2032	10 to 15	8	3,800.00	3,800	3,800	0.1%						7,274											
1.407	1	1	Each	Ice Machine, Cart Barn, Manitowoc	2029	to 15	5	4,500.00	4,500	4,500	0.1%						8,614											
1.408	1	1	Allowance	Life Safety System	2035	to 15	11	14,000.00	14,000	14,000	0.3%																32,564	
1.409	1	1	Allowance	Security System	2030	10 to 15	6	20,000.00	20,000	20,000	0.4%						39,549											
1.410	1	1	Each	Water Heater, 75-MBH, Tankless	2029	to 10	5	4,200.00	4,200	4,200	0.1%																9,457	
Property Site Elements																												
1.500	46	46	Each	Finishings, Outdoor Patio, Chairs and Barstools	2032	10 to 15	8	375.00	17,250	17,250	0.3%																33,021	
1.501	9	9	Each	Finishings, Outdoor Patio, Tables	2032	10 to 15	8	600.00	5,400	5,400	0.1%																10,337	
Golf Course Elements																												
1.600	1	1	Each	Ball Machine, Driving Range, Range Servant Ultima 8	2040	to 20	16	9,700.00	9,700	9,700	0.1%	16,307																
1.601	1	1	Each	Ball Washer, Easy Picker	2035	10 to 15	11	4,500.00	4,500	4,500	0.1%																10,467	
1.602	1,050	1,050	Linear Feet	Bulkheads, Timber, Capital Repairs	2034	15 to 20	10	60.00	63,000	63,000	0.5%																	
1.603	1,050	1,050	Linear Feet	Bulkheads, Timber, Replacement	2049	to 30	25	375.00	393,750	393,750	5.5%																886,602	
1.604	72,000	72,000	Square Feet	Bunkers, Greenside, Rebuild, Near-Term (2025 is Planned)	2025	N/A	1	3.65	262,800	262,800	1.7%																	
1.605	36,000	36,000	Square Feet	Bunkers, Greenside, Rebuild, Subsequent	2045	to 20	21	3.65	131,400	131,400	1.6%																259,838	
1.606	80,000	20,000	Square Feet	Bunkers, Fairway, Rebuild, Phased	2030	to 20	6 to 21	3.65	73,000	292,000	3.9%	122,724															169,797	
1.607	114,000	5,700	Square Feet	Concrete Cart Paths, Partial	2026	to 65	2 to 30+	12.00	68,400	1,368,000	4.2%		118,785														164,348	
1.608	87,600	87,600	Square Feet	Greens, Rebuild (Incl. Practice Green)	2030	to 30	6	7.50	657,000	657,000	4.9%																	
1.609	6	6	Each	Irrigation System, Controllers	2037	to 15	13	10,000.00	60,000	60,000	1.5%																148,922	

Golf Course RESERVE EXPENDITURES

**Viera East
Community Development District**
Rockledge, Florida

Explanatory Notes:

- 1) **3.3%** is the estimated Inflation Rate for estimating Future Replacement Costs.
- 2) **FY2024** is Fiscal Year beginning October 1, 2024 and ending September 30, 2025.

Line Item	Total Quantity	Per Phase Quantity	Units	Reserve Component Inventory	Estimated 1st Year of Event	Life Analysis, Years		Costs, \$			Percentage of Future Expenditures	RUL = 0 FY2024	1 2025	2 2026	3 2027	4 2028	5 2029	6 2030	7 2031	8 2032	9 2033	10 2034	11 2035	12 2036	13 2037	14 2038	15 2039
						Useful	Remaining	Unit (2024)	Per Phase (2024)	Total (2024)																	
1.610	1	1	Allowance	Irrigation System, Pipes, Heads and Valves, Interim Repairs and Leak Remediation	2037	to 15	13	125,000.00	125,000	125,000	3.1%																190,640
1.611	1,960	1,960	Heads	Irrigation System, Pipes, Heads and Valves, Replacement, Phased	2052	to 30	28	1,150.00	2,254,000	2,254,000	34.6%																
1.612	1	1	Allowance	Irrigation System, Pump Station, Rebuild (Incl. Central Computer)	2033	to 15	9	102,000.00	102,000	102,000	2.2%										136,616						
1.613	1	1	Each	Range Cart, Toro Workman HDC (Incl. ProSweep)	2026	to 15	2	34,600.00	34,600	34,600	0.6%			36,921													
1.614	4	4	Each	Rest Room Buildings, Doors	2026	to 30	2	2,000.00	8,000	8,000	0.1%			8,537													
1.615	1,600	1,600	Square Feet	Rest Room Buildings, Paint Finishes, Exterior	2026	4 to 6	2	5.50	8,800	8,800	0.4%			9,390					11,410								13,864
1.616	4	4	Each	Rest Room Buildings, Rest Rooms, Renovations	2026	to 25	2	4,500.00	18,000	18,000	0.4%			19,208													
1.617	8	8	Squares	Rest Room Buildings, Roofs, Asphalt Shingles	2026	12 to 18	2	680.00	5,440	5,440	0.1%			5,805													
1.618	140,000	140,000	Square Feet	Tees, Rebuild (Incl. Driving Range)	2030	to 30	6	3.25	455,000	455,000	3.4%							552,858									
1.619	18	18	Each	Yardage and Hole Markers, Stone	2029	25 to 35	5	1,800.00	32,400	32,400	0.2%							38,111									
Maintenance Facility Elements																											
3.100	4,600	4,600	Each	Asphalt Pavement, Patch and Seal Coat	2026	3 to 5	2	2.00	6,164	6,164	0.2%			6,578													8,810
3.101	4,600	4,600	Square Yards	Asphalt Pavement, Mill and Overlay	2030	15 to 20	6	19.00	58,558	58,558	1.3%							71,152									
3.102	450	450	Square Feet	Carport, Irrigation Pump Station	2035	to 25	11	28.00	12,600	12,600	0.1%																18,008
3.103	600	600	Square Feet	Carport, Vehicle and Equipment Storage	2043	to 25	19	28.00	11,256	11,256	0.1%																
3.104	7,100	475	Square Feet	Concrete Flatwork, Partial (Incl. Wash Station)	2026	to 65+	2 to 30+	13.00	4,137	61,841	0.3%			4,415					5,193								6,108
3.105	1,050	1,050	Square Feet	Fences, Chain Link (Incl. Gates)	2030	to 25	6	32.00	22,512	22,512	0.2%																27,354
3.106	1	1	Each	Fertilizer Building, Door, Overhead	2030	to 25	6	3,200.00	3,200	3,200	0.0%																3,888
3.107	1	1	Each	Fertilizer Building, Door, Utility	2039	to 30	15	2,000.00	2,000	2,000	0.0%																3,255
3.108	1	1	Each	Fertilizer Building, Exhaust Fan	2030	to 20	6	6,500.00	6,500	6,500	0.1%																7,898
3.109	2,370	2,370	Square Feet	Fertilizer Building, Metal Frame, Roof and Siding, Paint Finishes and Repairs	2030	8 to 10	6	2.00	4,740	4,740	0.1%																5,759
3.110	1,850	1,850	Square Feet	Fertilizer Building, Roof and Siding, Metal	2039	to 45	15	14.00	25,900	25,900	0.3%																42,151
3.111	10	10	Each	Light Poles and Fixtures	2030	to 25	6	1,600.00	10,720	10,720	0.1%																13,026
3.112	3	3	Each	Material Storage Bins	2035	to 40	11	4,500.00	13,500	13,500	0.1%																19,295
3.114	2	2	Each	Tanks, Fuel Storage, 1,000-Gallon	2030	to 20	6	6,200.00	8,308	8,308	0.2%																10,095
3.115	1	1	Each	Tanks, Oil Separation	2030	to 20	6	5,800.00	3,886	3,886	0.1%																4,722
Maintenance Building Elements																											
3.200	1	1	Each	Air Handling and Condensing Units, Split System	2036	10 to 15	12	7,500.00	5,025	5,025	0.1%																7,419
3.201	8	8	Each	Doors, Overhead	2029	to 25	5	3,200.00	17,152	17,152	0.4%																20,175
3.202	1	1	Each	Ice Machine, Manitowoc	2029	to 15	5	4,500.00	3,015	3,015	0.1%																3,546
3.203	1,400	1,400	Square Feet	Interior Renovation, Complete	2028	to 30	4	60.00	56,280	56,280	0.4%																64,085
3.204	1,400	1,400	Square Feet	Interior Renovation, Partial, Subsequent	2038	8 to 12	14	8.00	7,504	7,504	0.2%																11,822
3.205	23,900	23,900	Square Feet	Metal Frame, Roof and Siding, Paint Finishes and Repairs	2028	8 to 10	4	2.00	32,026	32,026	0.7%																36,467
3.206	18,600	18,600	Square Feet	Roof and Siding, Metal	2039	to 45	15	14.00	174,468	174,468	1.8%																283,936
3.207	225	225	Square Feet	Windows and Doors	2039	to 40	15	110.00	16,583	16,583	0.2%																26,987

Golf Course
RESERVE EXPENDITURES

Viera East
Community Development District
Rockledge, Florida

Line Item	Total Quantity	Per Phase Quantity	Units	Reserve Component Inventory	Estimated 1st Year of Event	Life Analysis, Years		Costs, \$			Percentage of Future Expenditures	16 2040	17 2041	18 2042	19 2043	20 2044	21 2045	22 2046	23 2047	24 2048	25 2049	26 2050	27 2051	28 2052	29 2053	30 2054	
						Useful	Remaining	Unit (2024)	Per Phase (2024)	Total (2024)																	
1.610	1	1	Allowance	Irrigation System, Pipes, Heads and Valves, Interim Repairs and Leak Remediation	2037	to 15	13	125,000.00	125,000	125,000	3.1%															310,255	
1.611	1,960	1,960	Heads	Irrigation System, Pipes, Heads and Valves, Replacement, Phased	2052	to 30	28	1,150.00	2,254,000	2,254,000	34.6%															5,594,521	
1.612	1	1	Allowance	Irrigation System, Pump Station, Rebuild (Incl. Central Computer)	2033	to 15	9	102,000.00	102,000	102,000	2.2%									222,335							
1.613	1	1	Each	Range Cart, Toro Workman HDC (Incl. ProSweep)	2026	to 15	2	34,600.00	34,600	34,600	0.6%		60,087														
1.614	4	4	Each	Rest Room Buildings, Doors	2026	to 30	2	2,000.00	8,000	8,000	0.1%																
1.615	1,600	1,600	Square Feet	Rest Room Buildings, Paint Finishes, Exterior	2026	4 to 6	2	5.50	8,800	8,800	0.4%					16,846						20,469					
1.616	4	4	Each	Rest Room Buildings, Rest Rooms, Renovations	2026	to 25	2	4,500.00	18,000	18,000	0.4%														43,250		
1.617	8	8	Squares	Rest Room Buildings, Roofs, Asphalt Shingles	2026	12 to 18	2	680.00	5,440	5,440	0.1%					10,414											
1.618	140,000	140,000	Square Feet	Tees, Rebuild (Incl. Driving Range)	2030	to 30	6	3.25	455,000	455,000	3.4%																
1.619	18	18	Each	Yardage and Hole Markers, Stone	2029	25 to 35	5	1,800.00	32,400	32,400	0.2%																
Maintenance Facility Elements																											
3.100	4,600	4,600	Each	Asphalt Pavement, Patch and Seal Coat	2026	3 to 5	2	2.00	6,164	6,164	0.2%	10,363					12,189										
3.101	4,600	4,600	Square Yards	Asphalt Pavement, Mill and Overlay	2030	15 to 20	6	19.00	58,558	58,558	1.3%															136,205	
3.102	450	450	Square Feet	Carport, Irrigation Pump Station	2035	to 25	11	28.00	12,600	12,600	0.1%																
3.103	600	600	Square Feet	Carport, Vehicle and Equipment Storage	2043	to 25	19	28.00	11,256	11,256	0.1%					20,859											
3.104	7,100	475	Square Feet	Concrete Flatwork, Partial (Incl. Wash Station)	2026	to 65+	2 to 30+	13.00	4,137	61,841	0.3%		7,185				8,451							9,941			
3.105	1,050	1,050	Square Feet	Fences, Chain Link (Incl. Gates)	2030	to 25	6	32.00	22,512	22,512	0.2%																
3.106	1	1	Each	Fertilizer Building, Door, Overhead	2030	to 25	6	3,200.00	3,200	3,200	0.0%																
3.107	1	1	Each	Fertilizer Building, Door, Utility	2039	to 30	15	2,000.00	2,000	2,000	0.0%																
3.108	1	1	Each	Fertilizer Building, Exhaust Fan	2030	to 20	6	6,500.00	6,500	6,500	0.1%														15,119		
3.109	2,370	2,370	Square Feet	Fertilizer Building, Metal Frame, Roof and Siding, Paint Finishes and Repairs	2030	8 to 10	6	2.00	4,740	4,740	0.1%														11,025		
3.110	1,850	1,850	Square Feet	Fertilizer Building, Roof and Siding, Metal	2039	to 45	15	14.00	25,900	25,900	0.3%																
3.111	10	10	Each	Light Poles and Fixtures	2030	to 25	6	1,600.00	10,720	10,720	0.1%																
3.112	3	3	Each	Material Storage Bins	2035	to 40	11	4,500.00	13,500	13,500	0.1%																
3.114	2	2	Each	Tanks, Fuel Storage, 1,000-Gallon	2030	to 20	6	6,200.00	8,308	8,308	0.2%															19,324	
3.115	1	1	Each	Tanks, Oil Separation	2030	to 20	6	5,800.00	3,886	3,886	0.1%															9,039	
Maintenance Building Elements																											
3.200	1	1	Each	Air Handling and Condensing Units, Split System	2036	10 to 15	12	7,500.00	5,025	5,025	0.1%														12,074		
3.201	8	8	Each	Doors, Overhead	2029	to 25	5	3,200.00	17,152	17,152	0.4%															45,428	
3.202	1	1	Each	Ice Machine, Manitowoc	2029	to 15	5	4,500.00	3,015	3,015	0.1%					5,772											
3.203	1,400	1,400	Square Feet	Interior Renovation, Complete	2028	to 30	4	60.00	56,280	56,280	0.4%																
3.204	1,400	1,400	Square Feet	Interior Renovation, Partial, Subsequent	2038	8 to 12	14	8.00	7,504	7,504	0.2%														16,357		
3.205	23,900	23,900	Square Feet	Metal Frame, Roof and Siding, Paint Finishes and Repairs	2028	8 to 10	4	2.00	32,026	32,026	0.7%														69,809		
3.206	18,600	18,600	Square Feet	Roof and Siding, Metal	2039	to 45	15	14.00	174,468	174,468	1.8%																
3.207	225	225	Square Feet	Windows and Doors	2039	to 40	15	110.00	16,583	16,583	0.2%																

Golf Course
RESERVE EXPENDITURES

Viera East
Community Development District
Rockledge, Florida

Explanatory Notes:

- 1) **3.3%** is the estimated Inflation Rate for estimating Future Replacement Costs.
- 2) FY2024 is Fiscal Year beginning October 1, 2024 and ending September 30, 2025.

Line Item	Total Quantity	Per Phase Quantity	Units	Reserve Component Inventory	Estimated 1st Year of Event	Life Analysis, Years		Costs, \$			Percentage of Future Expenditures	RUL = 0 FY2024	1 2025	2 2026	3 2027	4 2028	5 2029	6 2030	7 2031	8 2032	9 2033	10 2034	11 2035	12 2036	13 2037	14 2038	15 2039
						Useful	Remaining	Unit (2024)	Per Phase (2024)	Total (2024)																	
Maintenance Equipment (Golf Course and Shared)																											
4.112	2	2 Each		Carts and Utility Vehicles, Toro Workman HDX	2026	to 15	2	28,800.00	57,600	57,600	1.0%		61,464														
4.118	1	1 Each		Loaders, Wheeled, Caterpillar (Shared)	2034	to 25	10	80,800.00	54,136	54,136	0.5%										74,901						
4.119	1	1 Each		Implements, Aerators, Multi Silt MS-4	2027	to 15	3	4,200.00	4,200	4,200	0.1%			4,630													
4.120	1	1 Each		Implements, Aerators, Toro Turf Aerator 686	2027	to 15	3	3,800.00	3,800	3,800	0.1%			4,189													
4.121	1	1 Each		Implements, Aerators, Toro ProCore 648	2032	to 20	8	22,700.00	22,700	22,700	0.5%									29,433							
4.122	1	1 Each		Implements, Chippers, Vermeer	2031	25 to 30	7	4,500.00	4,500	4,500	0.0%								5,648								
4.123	1	1 Allowance		Implements, Miscellaneous	2029	to 10	5	25,000.00	25,000	25,000	0.8%						29,406									40,686	
4.124	1	1 Each		Implements, Mowers and Rollers, Greens Roller (Incl. Trailer)	2032	8 to 12	8	14,000.00	14,000	14,000	0.3%									18,152							
4.125	1	1 Each		Implements, Mowers and Rollers, Toro Thatching Reel (Incl. Trailer)	2028	8 to 12	4	3,800.00	6,500	3,800	0.2%				4,327									5,610			
4.127	1	1 Each		Mowers, Self-Propelled, Billy Goat	2028	8 to 10	4	4,100.00	4,100	4,100	0.1%				4,669											6,459	
4.132	1	1 Each		Mowers, Self-Propelled, Kubota Zero Turn (Shared, Incl. Miscellaneous Attachments)	2031	8 to 10	7	19,800.00	13,266	13,266	0.4%								16,651								
4.138	2	1 Allowance		Parts and Components, Miscellaneous, Phased	2028	to 20	4 to 14	25,000.00	25,000	50,000	0.8%					28,467										39,386	
4.142	1	1 Each		Tractors, Kubota M6060D	2040	20 to 25	16	17,300.00	17,300	17,300	0.2%																
4.144	1	1 Each		Tractors, Kubota M660HD	2046	20 to 25	22	36,000.00	36,000	36,000	0.5%																
4.146	1	1 Each		Vehicle and Implement Maintenance Equipment, Reel Grinder, Bernhard Express Dual 4100	2029	to 20	5	52,000.00	52,000	52,000	1.1%						61,165										
4.147	1	1 Allowance		Vehicle and Implement Maintenance Equipment, Remaining	2029	to 20	5	4,300.00	4,300	4,300	0.1%						5,058										
		1 Allowance		Reserve Study Update with Site Visit	2026	to 2	2	8,200.00	6,150	6,150	0.0%			6,150													
Anticipated Expenditures, By Year (\$16,170,037 over 30 years)										8,318,360	0	344,815	269,872	43,954	157,372	191,103	1,678,128	129,914	161,957	136,616	598,274	201,042	145,074	282,147	166,531	408,407	

Golf Course
RESERVE EXPENDITURES

Viera East
Community Development District
Rockledge, Florida

Line Item	Total Quantity	Per Phase Quantity	Units	Reserve Component Inventory	Estimated 1st Year of Event	Life Analysis, Years		Costs, \$			Percentage of Future Expenditures	16 2040	17 2041	18 2042	19 2043	20 2044	21 2045	22 2046	23 2047	24 2048	25 2049	26 2050	27 2051	28 2052	29 2053	30 2054
						Useful	Remaining	Unit (2024)	Per Phase (2024)	Total (2024)																
Maintenance Equipment (Golf Course and Shared)																										
4.112	2	2	Each	Carts and Utility Vehicles, Toro Workman HDX	2026	to 15	2	28,800.00	57,600	57,600	1.0%	100,029														
4.118	1	1	Each	Loaders, Wheeled, Caterpillar (Shared)	2034	to 25	10	80,800.00	54,136	54,136	0.5%															
4.119	1	1	Each	Implements, Aerators, Multi Silt MS-4	2027	to 15	3	4,200.00	4,200	4,200	0.1%			7,535												
4.120	1	1	Each	Implements, Aerators, Toro Turf Aerator 686	2027	to 15	3	3,800.00	3,800	3,800	0.1%			6,817												
4.121	1	1	Each	Implements, Aerators, Toro ProCore 648	2032	to 20	8	22,700.00	22,700	22,700	0.5%												56,342			
4.122	1	1	Each	Implements, Chippers, Vermeer	2031	25 to 30	7	4,500.00	4,500	4,500	0.0%															
4.123	1	1	Allowance	Implements, Miscellaneous	2029	to 10	5	25,000.00	25,000	25,000	0.8%										56,292					
4.124	1	1	Each	Implements, Mowers and Rollers, Greens Roller (Incl. Trailer)	2032	8 to 12	8	14,000.00	14,000	14,000	0.3%				26,800											
4.125	1	1	Each	Implements, Mowers and Rollers, Toro Thatching Reel (Incl. Trailer)	2028	8 to 12	4	3,800.00	6,500	3,800	0.2%				7,274									9,432		
4.127	1	1	Each	Mowers, Self-Propelled, Billy Goat	2028	8 to 10	4	4,100.00	4,100	4,100	0.1%									8,937						
4.132	1	1	Each	Mowers, Self-Propelled, Kubota Zero Turn (Shared, Incl. Miscellaneous Attachments)	2031	8 to 10	7	19,800.00	13,266	13,266	0.4%		23,038										31,875			
4.138	2	1	Allowance	Parts and Components, Miscellaneous, Phased	2028	to 20	4 to 14	25,000.00	25,000	50,000	0.8%										54,494					
4.142	1	1	Each	Tractors, Kubota M6060D	2040	20 to 25	16	17,300.00	17,300	17,300	0.2%	29,084														
4.144	1	1	Each	Tractors, Kubota M660HD	2046	20 to 25	22	36,000.00	36,000	36,000	0.5%							73,538								
4.146	1	1	Each	Vehicle and Implement Maintenance Equipment, Reel Grinder, Bernhard Express Dual 4100	2029	to 20	5	52,000.00	52,000	52,000	1.1%											117,088				
4.147	1	1	Allowance	Vehicle and Implement Maintenance Equipment, Remaining	2029	to 20	5	4,300.00	4,300	4,300	0.1%											9,682				
		1	Allowance	Reserve Study Update with Site Visit	2026	to 2	2	8,200.00	6,150	6,150	0.0%															
Anticipated Expenditures, By Year (\$16,170,037 over 30 years)										8,318,360	528,105	375,246	65,658	20,859	497,149	472,442	240,912	29,120	467,786	1,089,479	704,920	331,647	6,119,473	99,481	212,552	

RESERVE FUNDING PLAN

Golf Course

CASH FLOW ANALYSIS

Viera East

Community Development District

Rockledge, Florida

Individual Reserve Budgets & Cash Flows for the Next 30 Years

		FY2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039
Reserves at Beginning of Year	(Note 1)	N/A	982,675	747,428	825,806	1,146,702	1,373,371	1,584,177	303,951	569,140	822,550	1,122,478	976,524	1,243,490	1,589,889	1,822,572	2,195,115
Total Recommended Reserve Contributions	(Note 2)	N/A	84,000	325,000	335,700	346,800	358,200	370,000	382,200	394,800	407,800	421,300	435,200	449,600	464,400	479,700	495,500
Estimated Interest Earned, During Year	(Note 3)	N/A	25,568	23,250	29,150	37,242	43,708	27,903	12,903	20,567	28,744	31,020	32,808	41,873	50,430	59,375	67,160
Anticipated Expenditures, By Year		N/A	(344,815)	(269,872)	(43,954)	(157,372)	(191,103)	(1,678,128)	(129,914)	(161,957)	(136,616)	(598,274)	(201,042)	(145,074)	(282,147)	(166,531)	(408,407)
Anticipated Reserves at Year End		\$982,675	\$747,428	\$825,806	\$1,146,702	\$1,373,371	\$1,584,177	\$303,951	\$569,140	\$822,550	\$1,122,478	\$976,524	\$1,243,490	\$1,589,889	\$1,822,572	\$2,195,115	\$2,349,368
Predicted Reserves based on 2025 funding level of:	\$84,000	982,675	747,428	581,191	639,273	583,978	492,789	(1,110,468)	(1,190,385)								

(NOTE 5)

(continued)

Individual Reserve Budgets & Cash Flows for the Next 30 Years, Continued

		2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054
Reserves at Beginning of Year		2,349,368	2,403,402	2,631,360	3,198,152	3,845,690	4,048,097	4,301,144	4,816,983	5,584,073	5,950,448	5,719,024	5,893,924	6,476,693	1,226,765	1,954,903
Total Recommended Reserve Contributions		511,900	528,800	546,300	564,300	582,900	602,100	622,000	642,500	663,700	685,600	708,200	731,600	755,700	780,600	806,400
Estimated Interest Earned, During Year		70,238	74,405	86,150	104,096	116,657	123,388	134,751	153,710	170,461	172,455	171,620	182,817	113,844	47,020	67,555
Anticipated Expenditures, By Year		(528,105)	(375,246)	(65,658)	(20,859)	(497,149)	(472,442)	(240,912)	(29,120)	(467,786)	(1,089,479)	(704,920)	(331,647)	(6,119,473)	(99,481)	(212,552)
Anticipated Reserves at Year End		\$2,403,402	\$2,631,360	\$3,198,152	\$3,845,690	\$4,048,097	\$4,301,144	\$4,816,983	\$5,584,073	\$5,950,448	\$5,719,024	\$5,893,924	\$6,476,693	\$1,226,765	\$1,954,903	\$2,616,306

(NOTE 5)

(NOTE 4)

Explanatory Notes:

- 1) Year 2024 ending reserves are projected by Management and the Board as of September 30, 2024; FY2024 starts October 1, 2024 and ends September 30, 2025.
- 2) 2026 is the first year of recommended contributions.
- 3) 3.0% is the estimated annual rate of return on invested reserves
- 4) Accumulated year 2054 ending reserves consider the need to fund for rebuilding of the greens and tee areas shortly after 2054, and the age, size, overall condition and complexity of the property.
- 5) Threshold Funding Years (reserve balance at critical point).

General Fund RESERVE EXPENDITURES

Viera East Community Development District Rockledge, Florida

Explanatory Notes:

- 1) **3.3%** is the estimated Inflation Rate for estimating Future Replacement Costs.
- 2) **FY2024** is Fiscal Year beginning October 1, 2024 and ending September 30, 2025.

Line Item	Total Quantity	Per Phase Quantity	Units	Reserve Component Inventory	Estimated 1st Year of Event	Life Analysis, Years		Costs, \$			Percentage of Future Expenditures	RUL = 0 FY2024	1 2025	2 2026	3 2027	4 2028	5 2029	6 2030	7 2031	8 2032	9 2033	10 2034	11 2035	12 2036	13 2037	14 2038	15 2039
						Useful	Remaining	Unit (2024)	Per Phase (2024)	Total (2024)																	
Clubhouse Elements																											
2.100	2	2 Each		Computer Equipment, Workstations, Accounting	2027	to 5	3	2,400.00	4,800	4,800	0.6%				5,291					6,224					7,321		
2.101	1	1 Allowance		Furnishings, Offices	2027	to 20	3	9,500.00	9,500	9,500	0.4%				10,472												
Pond Elements																											
2.200	1	1 Each		Pond, Aerator, Woodside Park	2037	10 to 15	13	32,000.00	32,000	32,000	1.6%														48,804		
2.201	40	40 Each		Drainage Control Structures, Inspections and Capital Repairs	2029	to 5	5	850.00	34,000	34,000	4.5%						39,993							47,042			55,333
2.202	175,000	1,855 Linear Feet		Erosion Control, Partial	2025	Annual	1 to 30+	30.00	55,650	5,250,000	34.7%	57,486	59,384	61,343	63,367	65,459	67,619	69,850	72,155	74,536	76,996	79,537	82,162	84,873	87,674	90,567	
2.203	110	110 Each		Outflow Pipes, Mitered End Sections, Capital Repairs	2029	to 5	5	275.00	30,250	30,250	4.0%						35,582							41,853			49,230
2.204	1,635,000	8,175 Square Yards		Sediment Removal, Partial	2029	to 20	5 to 30+	17.00	138,975	27,795,000	5.8%						163,470										
Property Site Elements																											
2.300	13,400	13,400 Square Yards		Asphalt Pavement, Patch and Seal Coat (Adjusted Scope When in Coordination with Paving)	2028	3 to 5	4	2.00	26,800	26,800	3.4%				26,076					35,895					42,222		
2.301	11,450	11,450 Square Yards		Asphalt Pavement, Mill and Overlay, Clubhouse Parking Area (Incl. Access Drive)	2043	15 to 20	19	19.00	217,550	217,550	4.9%																
2.302	1,950	1,950 Square Yards		Asphalt Pavement, Mill and Overlay, Woodside Park	2028	15 to 20	4	19.00	37,050	37,050	1.5%				42,188												
2.303	1,250	1,250 Square Feet		Bridges, Pedestrian, Recreation Lake, Paint Finishes and Capital Repairs	2028	6 to 8	4	18.00	22,500	22,500	1.9%				25,620									33,219			
2.304	1,250	1,250 Square Feet		Bridges, Pedestrian, Recreation Lake, Replacement	2036	20 to 25	12	78.00	97,500	97,500	1.7%													143,949			
2.305	5	5 Each		Catch Basins, Landscape, Clubhouse Parking Area, Inspections and Capital Repairs	2028	15 to 20	4	1,200.00	6,000	6,000	0.2%				6,832												
2.306	6,700	1,340 Linear Feet		Concrete Curbs and Gutters, Clubhouse Parking Area, Partial	2043	to 65	19 to 30+	48.00	64,320	321,600	1.4%																
2.307	750	300 Linear Feet		Concrete Curbs and Gutters, Woodside Park, Partial	2028	to 65	4 to 30+	48.00	14,400	36,000	0.6%				16,397												
2.308	27,600	1,380 Square Feet		Concrete Sidewalks, Clubhouse and Woodside Park, Partial	2026	to 65	2 to 30+	12.00	16,560	331,200	2.0%			17,671					20,786					24,449			
2.309	69,600	2,320 Square Feet		Concrete Sidewalks, Nature Trails, Partial	2026	to 65	2 to 30+	12.00	27,840	835,200	3.4%			29,708					34,944					41,103			
2.310	12	12 Each		Light Poles and Fixtures, Clubhouse Parking Area	2032	to 25	8	2,400.00	28,800	28,800	0.5%									37,342							
Woodside Park Elements																											
2.400	200	200 Square Feet		Bridges, Pedestrian, Playground and Dog Park, Decking and Structure Repairs	2032	10 to 15	8	28.00	5,600	5,600	0.1%								7,261								
2.401	200	200 Square Feet		Bridges, Pedestrian, Playground and Dog Park, Replacement	2044	20 to 25	20	74.00	14,800	14,800	0.3%																
2.402	1	1 Allowance		Dog Park Features	2030	to 10	6	9,000.00	9,000	9,000	0.6%						10,936										
2.403	700	700 Linear Feet		Fences, Chain Link	2045	to 25	21	24.00	16,800	16,800	0.4%																
2.404	600	600 Linear Feet		Fences, Wood, Split Rail	2040	to 20	16	26.00	15,600	15,600	0.3%																
2.405	1	1 Each		Irrigation System, Pump	2042	to 20	18	16,000.00	16,000	16,000	0.3%																
2.407	1	1 Allowance		Playground Equipment	2040	15 to 20	16	30,000.00	30,000	30,000	0.6%																
2.408	2	2 Each		Rest Room Building, Doors	2026	to 30	2	2,000.00	4,000	4,000	0.1%			4,268													
2.409	1,000	1,000 Square Feet		Rest Room Building, Paint Finishes, Exterior	2026	4 to 6	2	5.50	5,500	5,500	0.5%			5,869					7,131							8,665	
2.410	2	2 Each		Rest Room Building, Rest Rooms, Renovations (Incl. Patio Ceiling)	2044	to 25	20	7,500.00	15,000	15,000	0.3%																
2.411	8	8 Squares		Rest Room Building, Roof, Asphalt Shingles	2026	12 to 18	2	780.00	6,240	6,240	0.2%			6,659													
2.412	1,200	1,200 Square Feet		Shade Structures, Canvas, Interim Replacement	2028	6 to 8	4	12.00	14,400	14,400	1.2%				16,397									21,260			
2.413	1,200	1,200 Square Feet		Shade Structures, Canvas and Frames, Total Replacement	2044	to 25	20	32.00	38,400	38,400	0.9%																
2.414	1	1 Allowance		Site Furniture	2032	10 to 15	8	27,000.00	27,000	27,000	1.0%									35,008							

General Fund
RESERVE EXPENDITURES

Viera East
Community Development District
Rockledge, Florida

Line Item	Total Quantity	Per Phase Quantity	Units	Reserve Component Inventory	Estimated 1st Year of Event	Life Analysis, Years		Costs, \$			Percentage of Future Expenditures	16 2040	17 2041	18 2042	19 2043	20 2044	21 2045	22 2046	23 2047	24 2048	25 2049	26 2050	27 2051	28 2052	29 2053	30 2054	
						Useful	Remaining	Unit (2024)	Per Phase (2024)	Total (2024)																	
Clubhouse Elements																											
2.100	2	2 Each		Computer Equipment, Workstations, Accounting	2027	to 5	3	2,400.00	4,800	4,800	0.6%			8,611				10,129						11,914			
2.101	1	1 Allowance		Furnishings, Offices	2027	to 20	3	9,500.00	9,500	9,500	0.4%							20,046									
Pond Elements																											
2.200	1	1 Each		Pond, Aerator, Woodside Park	2037	10 to 15	13	32,000.00	32,000	32,000	1.6%													79,425			
2.201	40	40 Each		Drainage Control Structures, Inspections and Capital Repairs	2029	to 5	5	850.00	34,000	34,000	4.5%					65,086								76,557		90,051	
2.202	175,000	1,855 Linear Feet		Erosion Control, Partial	2025	Annual	1 to 30+	30.00	55,650	5,250,000	34.7%	93,556	96,643	99,832	103,127	106,530	110,045	113,677	117,428	121,303	125,306	129,442	133,713	138,126	142,684	147,392	
2.203	110	110 Each		Outflow Pipes, Mitered End Sections, Capital Repairs	2029	to 5	5	275.00	30,250	30,250	4.0%					57,907								68,114		80,119	
2.204	1,635,000	8,175 Square Yards		Sediment Removal, Partial	2029	to 20	5 to 30+	17.00	138,975	27,795,000	5.8%													312,928			
Property Site Elements																											
2.300	13,400	13,400 Square Yards		Asphalt Pavement, Patch and Seal Coat (Adjusted Scope When in Coordination with Paving)	2028	3 to 5	4	2.00	26,800	26,800	3.4%				49,664									58,417		68,714	
2.301	11,450	11,450 Square Yards		Asphalt Pavement, Mill and Overlay, Clubhouse Parking Area (Incl. Access Drive)	2043	15 to 20	19	19.00	217,550	217,550	4.9%				403,149												
2.302	1,950	1,950 Square Yards		Asphalt Pavement, Mill and Overlay, Woodside Park	2028	15 to 20	4	19.00	37,050	37,050	1.5%													80,760			
2.303	1,250	1,250 Square Feet		Bridges, Pedestrian, Recreation Lake, Paint Finishes and Capital Repairs	2028	6 to 8	4	18.00	22,500	22,500	1.9%					43,071									55,846		
2.304	1,250	1,250 Square Feet		Bridges, Pedestrian, Recreation Lake, Replacement	2036	20 to 25	12	78.00	97,500	97,500	1.7%																
2.305	5	5 Each		Catch Basins, Landscape, Clubhouse Parking Area, Inspections and Capital Repairs	2028	15 to 20	4	1,200.00	6,000	6,000	0.2%													13,079			
2.306	6,700	1,340 Linear Feet		Concrete Curbs and Gutters, Clubhouse Parking Area, Partial	2043	to 65	19 to 30+	48.00	64,320	321,600	1.4%				119,193												
2.307	750	300 Linear Feet		Concrete Curbs and Gutters, Woodside Park, Partial	2028	to 65	4 to 30+	48.00	14,400	36,000	0.6%													31,388			
2.308	27,600	1,380 Square Feet		Concrete Sidewalks, Clubhouse and Woodside Park, Partial	2026	to 65	2 to 30+	12.00	16,560	331,200	2.0%			28,758					33,827						39,790		
2.309	69,600	2,320 Square Feet		Concrete Sidewalks, Nature Trails, Partial	2026	to 65	2 to 30+	12.00	27,840	835,200	3.4%			48,348					56,869						66,893		
2.310	12	12 Each		Light Poles and Fixtures, Clubhouse Parking Area	2032	to 25	8	2,400.00	28,800	28,800	0.5%																
Woodside Park Elements																											
2.400	200	200 Square Feet		Bridges, Pedestrian, Playground and Dog Park, Decking and Structure Repairs	2032	10 to 15	8	28.00	5,600	5,600	0.1%																
2.401	200	200 Square Feet		Bridges, Pedestrian, Playground and Dog Park, Replacement	2044	20 to 25	20	74.00	14,800	14,800	0.3%					28,331											
2.402	1	1 Allowance		Dog Park Features	2030	to 10	6	9,000.00	9,000	9,000	0.6%	15,130													20,934		
2.403	700	700 Linear Feet		Fences, Chain Link	2045	to 25	21	24.00	16,800	16,800	0.4%								33,221								
2.404	600	600 Linear Feet		Fences, Wood, Split Rail	2040	to 20	16	26.00	15,600	15,600	0.3%	26,226															
2.405	1	1 Each		Irrigation System, Pump	2042	to 20	18	16,000.00	16,000	16,000	0.3%			28,703													
2.407	1	1 Allowance		Playground Equipment	2040	15 to 20	16	30,000.00	30,000	30,000	0.6%	50,434															
2.408	2	2 Each		Rest Room Building, Doors	2026	to 30	2	2,000.00	4,000	4,000	0.1%																
2.409	1,000	1,000 Square Feet		Rest Room Building, Paint Finishes, Exterior	2026	4 to 6	2	5.50	5,500	5,500	0.5%					10,529									12,793		
2.410	2	2 Each		Rest Room Building, Rest Rooms, Renovations (Incl. Patio Ceiling)	2044	to 25	20	7,500.00	15,000	15,000	0.3%					28,714											
2.411	8	8 Squares		Rest Room Building, Roof, Asphalt Shingles	2026	12 to 18	2	780.00	6,240	6,240	0.2%					11,945											
2.412	1,200	1,200 Square Feet		Shade Structures, Canvas, Interim Replacement	2028	6 to 8	4	12.00	14,400	14,400	1.2%					27,566									35,741		
2.413	1,200	1,200 Square Feet		Shade Structures, Canvas and Frames, Total Replacement	2044	to 25	20	32.00	38,400	38,400	0.9%					73,509											
2.414	1	1 Allowance		Site Furniture	2032	10 to 15	8	27,000.00	27,000	27,000	1.0%					51,686											

General Fund RESERVE EXPENDITURES

**Viera East
Community Development District**
Rockledge, Florida

Explanatory Notes:

- 1) **3.3%** is the estimated Inflation Rate for estimating Future Replacement Costs.
- 2) **FY2024** is Fiscal Year beginning October 1, 2024 and ending September 30, 2025.

Line Item	Total Quantity	Per Phase Quantity	Units	Reserve Component Inventory	Estimated 1st Year of Event	Life Analysis, Years		Costs, \$			Percentage of Future Expenditures	RUL = 0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
						Useful	Remaining	Unit (2024)	Per Phase (2024)	Total (2024)		FY2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	
<u>Maintenance Facility Elements</u>																												
3.100	4,600	4,600	Square Yards	Asphalt Pavement, Patch and Seal Coat	2026	3 to 5	2	2.00	3,036	3,036	0.2%			3,240													4,339	
3.101	4,600	4,600	Square Yards	Asphalt Pavement, Mill and Overlay	2030	15 to 20	6	19.00	28,842	28,842	1.2%						35,045											
3.103	600	600	Square Feet	Carport, Vehicle and Equipment Storage	2043	to 25	19	28.00	5,544	5,544	0.1%																	
3.104	7,100	475	Square Feet	Concrete Flatwork, Partial (Incl. Wash Station)	2026	to 65+	2 to 30+	13.00	2,038	30,459	0.2%			2,174					2,558							3,009		
3.105	1,050	1,050	Square Feet	Fences, Chain Link (Incl. Gate)	2030	to 25	6	32.00	11,088	11,088	0.2%						13,473											
3.111	10	10	Each	Light Poles and Fixtures	2030	to 25	6	1,600.00	5,280	5,280	0.1%						6,416											
3.113	200	200	Square Feet	Storage Shed	2032	to 30	8	55.00	11,000	11,000	0.2%									14,262								
3.114	2	2	Each	Tanks, Fuel Storage, 1,000-Gallon	2030	to 20	6	6,200.00	4,092	4,092	0.2%						4,972											
3.115	1	1	Each	Tanks, Oil Separation	2030	to 20	6	5,800.00	1,914	1,914	0.1%						2,326											
<u>Maintenance Building Elements</u>																												
3.200	1	1	Each	Air Handling and Condensing Units, Split System	2036	10 to 15	12	7,500.00	2,475	2,475	0.1%																3,654	
3.201	8	8	Each	Doors, Overhead	2029	to 25	5	3,200.00	8,448	8,448	0.4%						9,937											
3.202	1	1	Each	Ice Machine, Manitowoc	2029	to 15	5	4,500.00	1,485	1,485	0.1%						1,747											
3.203	1,400	1,400	Square Feet	Interior Renovation, Complete	2028	to 30	4	60.00	27,720	27,720	0.4%					31,564												
3.204	1,400	1,400	Square Feet	Interior Renovation, Partial, Subsequent	2038	8 to 12	14	8.00	3,696	3,696	0.2%															5,823		
3.205	23,900	23,900	Square Feet	Metal Frame, Paint Finishes and Repairs	2028	8 to 10	4	2.00	15,774	15,774	0.6%					17,962												
3.206	18,600	18,600	Square Feet	Roof and Siding, Metal	2039	to 45	15	14.00	85,932	85,932	1.7%																139,849	
3.207	225	225	Square Feet	Windows and Doors	2039	to 40	15	110.00	8,168	8,168	0.2%																13,292	
<u>Maintenance Equipment (CDD and Shared)</u>																												
4.101	1	1	Each	Carts and Utility Vehicles, Cub Cadet	2032	to 15	8	6,800.00	6,800	6,800	0.3%										8,817							
4.103	1	1	Each	Carts and Utility Vehicles, Cushman Hauler 800X EFI	2034	10 to 15	10	9,500.00	9,500	9,500	0.4%															13,144		
4.109	1	1	Each	Carts and Utility Vehicles, Kawasaki	2030	to 15	6	11,500.00	11,500	11,500	0.4%						13,973											
4.110	1	1	Each	Carts and Utility Vehicles, Kubota RTV 520	2030	to 15	6	12,500.00	12,500	12,500	0.5%						15,188											
4.114	1	1	Each	Excavator, Volvo EC 25	2030	20 to 25	6	18,700.00	18,700	18,700	0.3%						22,722											
4.115	1	1	Each	Light Trucks, Ford F-150	2031	10 to 15	7	45,000.00	45,000	45,000	2.9%							56,483										
4.116	1	1	Each	Light Trucks, Ford F-250	2036	10 to 15	12	75,000.00	75,000	75,000	3.5%															110,730		
4.117	2	2	Each	Loaders, Tracked, Caterpillar	2034	20 to 25	10	60,000.00	120,000	120,000	2.0%														166,029			
4.118	1	1	Each	Loaders, Wheeled, Caterpillar (Shared)	2034	to 25	10	80,800.00	26,664	26,664	0.4%														36,892			
4.126	1	1	Each	Implements, Mulcher	2029	to 10	5	28,000.00	6,500	28,000	1.7%					32,935											45,568	
4.132	1	1	Each	Mowers, Self-Propelled, Kubota Zero Turn (Shared, Incl. Miscellaneous Attachments)	2031	8 to 10	7	19,800.00	6,534	6,534	0.4%									8,201								
4.140	1	1	Each	Tractors, Case 580 Super K	2027	to 35	3	19,500.00	19,500	19,500	0.3%				21,495													
4.141	1	1	Each	Tractors, Ford 5030	2027	to 35	3	6,000.00	6,000	6,000	0.1%				6,614													
4.143	1	1	Each	Tractors, Kubota M6060D	2040	20 to 25	16	17,300.00	17,300	17,300	0.4%																	
4.145	3	3	Each	Trailers, Miscellaneous	2030	20 to 25	6	5,500.00	16,500	16,500	0.2%						20,049											
1 Allowance				Reserve Study Update with Site Visit	2026	to 2	2	8,200.00	2,050	2,050	0.0%			2,050														
Anticipated Expenditures, By Year (\$8,270,434 over 30 years)										36,019,591	0	57,486	131,022	105,215	246,403	349,122	212,718	192,821	188,200	110,432	381,956	83,876	463,534	140,997	144,384	393,840		

RESERVE EXPENDITURES

**Viera East
Community Development District
Rockledge, Florida**

Line Item	Total Quantity	Per Phase Quantity	Units	Reserve Component Inventory	Estimated 1st Year of Event	Life Analysis, Years		Costs, \$			Percentage of Future Expenditures	16 2040	17 2041	18 2042	19 2043	20 2044	21 2045	22 2046	23 2047	24 2048	25 2049	26 2050	27 2051	28 2052	29 2053	30 2054	
						Useful	Remaining	Unit (2024)	Per Phase (2024)	Total (2024)																	
Maintenance Facility Elements																											
3.100	4,600	4,600	Square Yards	Asphalt Pavement, Patch and Seal Coat	2026	3 to 5	2	2.00	3,036	3,036	0.2%	5,104					6,004										
3.101	4,600	4,600	Square Yards	Asphalt Pavement, Mill and Overlay	2030	15 to 20	6	19.00	28,842	28,842	1.2%											67,086					
3.103	600	600	Square Feet	Carport, Vehicle and Equipment Storage	2043	to 25	19	28.00	5,544	5,544	0.1%				10,274												
3.104	7,100	475	Square Feet	Concrete Flatwork, Partial (Incl. Wash Station)	2026	to 65+	2 to 30+	13.00	2,038	30,459	0.2%		3,539				4,163					4,896					
3.105	1,050	1,050	Square Feet	Fences, Chain Link (Incl. Gate)	2030	to 25	6	32.00	11,088	11,088	0.2%																
3.111	10	10	Each	Light Poles and Fixtures	2030	to 25	6	1,600.00	5,280	5,280	0.1%																
3.113	200	200	Square Feet	Storage Shed	2032	to 30	8	55.00	11,000	11,000	0.2%																
3.114	2	2	Each	Tanks, Fuel Storage, 1,000-Gallon	2030	to 20	6	6,200.00	4,092	4,092	0.2%											9,518					
3.115	1	1	Each	Tanks, Oil Separation	2030	to 20	6	5,800.00	1,914	1,914	0.1%											4,452					
Maintenance Building Elements																											
3.200	1	1	Each	Air Handling and Condensing Units, Split System	2036	10 to 15	12	7,500.00	2,475	2,475	0.1%											5,947					
3.201	8	8	Each	Doors, Overhead	2029	to 25	5	3,200.00	8,448	8,448	0.4%															22,375	
3.202	1	1	Each	Ice Machine, Manitowoc	2029	to 15	5	4,500.00	1,485	1,485	0.1%					2,843											
3.203	1,400	1,400	Square Feet	Interior Renovation, Complete	2028	to 30	4	60.00	27,720	27,720	0.4%																
3.204	1,400	1,400	Square Feet	Interior Renovation, Partial, Subsequent	2038	8 to 12	14	8.00	3,696	3,696	0.2%											8,056					
3.205	23,900	23,900	Square Feet	Metal Frame, Paint Finishes and Repairs	2028	8 to 10	4	2.00	15,774	15,774	0.6%											34,383					
3.206	18,600	18,600	Square Feet	Roof and Siding, Metal	2039	to 45	15	14.00	85,932	85,932	1.7%																
3.207	225	225	Square Feet	Windows and Doors	2039	to 40	15	110.00	8,168	8,168	0.2%																
Maintenance Equipment (CDD and Shared)																											
4.101	1	1	Each	Carts and Utility Vehicles, Cub Cadet	2032	to 15	8	6,800.00	6,800	6,800	0.3%										14,349						
4.103	1	1	Each	Carts and Utility Vehicles, Cushman Hauler 800X EF1	2034	10 to 15	10	9,500.00	9,500	9,500	0.4%										19,406						
4.109	1	1	Each	Carts and Utility Vehicles, Kawasaki	2030	to 15	6	11,500.00	11,500	11,500	0.4%										22,741						
4.110	1	1	Each	Carts and Utility Vehicles, Kubota RTV 520	2030	to 15	6	12,500.00	12,500	12,500	0.5%										24,718						
4.114	1	1	Each	Excavator, Volvo EC 25	2030	20 to 25	6	18,700.00	18,700	18,700	0.3%																
4.115	1	1	Each	Light Trucks, Ford F-150	2031	10 to 15	7	45,000.00	45,000	45,000	2.9%		78,148									108,124					
4.116	1	1	Each	Light Trucks, Ford F-250	2036	10 to 15	12	75,000.00	75,000	75,000	3.5%											180,206					
4.117	2	2	Each	Loaders, Tracked, Caterpillar	2034	20 to 25	10	60,000.00	120,000	120,000	2.0%																
4.118	1	1	Each	Loaders, Wheeled, Caterpillar (Shared)	2034	to 25	10	80,800.00	26,664	26,664	0.4%																
4.126	1	1	Each	Implements, Mulcher	2029	to 10	5	28,000.00	6,500	28,000	1.7%											63,047					
4.132	1	1	Each	Mowers, Self-Propelled, Kubota Zero Turn (Shared, Incl. Miscellaneous Attachments)	2031	8 to 10	7	19,800.00	6,534	6,534	0.4%		11,347									15,700					
4.140	1	1	Each	Tractors, Case 580 Super K	2027	to 35	3	19,500.00	19,500	19,500	0.3%																
4.141	1	1	Each	Tractors, Ford 5030	2027	to 35	3	6,000.00	6,000	6,000	0.1%																
4.143	1	1	Each	Tractors, Kubota M6060D	2040	20 to 25	16	17,300.00	17,300	17,300	0.4%	29,084															
4.145	3	3	Each	Trailers, Miscellaneous	2030	20 to 25	6	5,500.00	16,500	16,500	0.2%																
1	Allowance			Reserve Study Update with Site Visit	2026	to 2	2	8,200.00	2,050	2,050	0.0%																
Anticipated Expenditures, By Year (\$8,270,434 over 30 years)										36,019,591	219,534	266,783	137,146	685,406	507,716	196,729	227,942	161,952	347,388	645,953	244,225	555,268	321,052	211,398	339,937		

RESERVE EXPENDITURES

Viera East
Community Development District
Rockledge, Florida

Explanatory Notes:

- 1) 3.3% is the estimated Inflation Rate for estimating Future Replacement Costs.
- 2) FY2024 is Fiscal Year beginning October 1, 2024 and ending September 30, 2025.

Line Item	Total Quantity	Per Phase Quantity	Units	Reserve Component Inventory	Estimated 1st Year of Event	Life Analysis, Years		Costs, \$			Percentage of Future Expenditures	RUL = 0 FY2024	1 2025	2 2026	3 2027	4 2028	5 2029	6 2030	7 2031	8 2032	9 2033	10 2034	11 2035	12 2036	13 2037	14 2038	15 2039
						Useful	Remaining	Unit (2024)	Per Phase (2024)	Total (2024)																	

General Fund
RESERVE EXPENDITURES

Viera East
Community Development District
Rockledge, Florida

Line Item	Total Quantity	Per Phase Quantity	Units	Reserve Component Inventory	Estimated 1st Year of Event	Life Analysis, Years		Costs, \$		Percentage of Future Expenditures	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
						Useful	Remaining	Unit (2024)	Per Phase (2024)		Total (2024)	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054

RESERVE FUNDING PLAN

General Fund

CASH FLOW ANALYSIS

Viera East

Community Development District

Rockledge, Florida

Individual Reserve Budgets & Cash Flows for the Next 30 Years

		FY2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039
Reserves at Beginning of Year	(Note 1)	N/A	592,672	584,358	634,345	717,508	665,544	513,547	501,429	515,334	540,741	652,442	498,699	649,999	427,792	533,806	647,378
Total Recommended Reserve Contributions	(Note 2)	N/A	31,777	163,000	168,400	174,000	179,700	185,600	191,700	198,000	204,500	211,200	218,200	225,400	232,800	240,500	248,400
Estimated Interest Earned, During Year	(Note 3)	N/A	17,395	18,010	19,978	20,439	17,425	15,000	15,026	15,607	17,633	17,012	16,976	15,928	14,211	17,456	17,240
Anticipated Expenditures, By Year		N/A	(57,486)	(131,022)	(105,215)	(246,403)	(349,122)	(212,718)	(192,821)	(188,200)	(110,432)	(381,956)	(83,876)	(463,534)	(140,997)	(144,384)	(393,840)
Anticipated Reserves at Year End		<u>\$592,672</u>	<u>\$584,358</u>	<u>\$634,345</u>	<u>\$717,508</u>	<u>\$665,544</u>	<u>\$513,547</u>	<u>\$501,429</u>	<u>\$515,334</u>	<u>\$540,741</u>	<u>\$652,442</u>	<u>\$498,699</u>	<u>\$649,999</u>	<u>\$427,792</u>	<u>\$533,806</u>	<u>\$647,378</u>	<u>\$519,179</u>
Predicted Reserves based on 2025 funding level of:	\$31,777	592,672	584,358	501,154	441,649	237,053	(77,941)	(263,934)									

(continued)

Individual Reserve Budgets & Cash Flows for the Next 30 Years, Continued

		2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054
Reserves at Beginning of Year		519,179	572,376	587,839	744,178	357,857	149,742	260,780	353,618	526,676	527,466	236,402	355,830	175,007	238,770	428,432
Total Recommended Reserve Contributions		256,600	265,100	273,800	282,800	292,100	301,700	311,700	322,000	332,600	343,600	354,900	366,600	378,700	391,200	404,100
Estimated Interest Earned, During Year		16,131	17,146	19,685	16,286	7,501	6,067	9,080	13,009	15,578	11,289	8,752	7,845	6,115	9,860	13,815
Anticipated Expenditures, By Year		(219,534)	(266,783)	(137,146)	(685,406)	(507,716)	(196,729)	(227,942)	(161,952)	(347,388)	(645,953)	(244,225)	(555,268)	(321,052)	(211,398)	(339,937)
Anticipated Reserves at Year End		<u>\$572,376</u>	<u>\$587,839</u>	<u>\$744,178</u>	<u>\$357,857</u>	<u>\$149,742</u>	<u>\$260,780</u>	<u>\$353,618</u>	<u>\$526,676</u>	<u>\$527,466</u>	<u>\$236,402</u>	<u>\$355,830</u>	<u>\$175,007</u>	<u>\$238,770</u>	<u>\$428,432</u>	<u>\$506,410</u>
						(NOTE 5)										(NOTE 4)

Explanatory Notes:

- 1) Year 2024 ending reserves are projected by Management and the Board as of September 30, 2024; FY2024 starts October 1, 2024 and ends September 30, 2025.
- 2) 2026 is the first year of recommended contributions.
- 3) 3.0% is the estimated annual rate of return on invested reserves
- 4) Accumulated year 2054 ending reserves consider the need to fund for continued replacement of the maintenance equipment and repaving of the clubhouse parking area shortly after 2054, and the age, size, overall condition and complexity of the property.
- 5) Threshold Funding Year (reserve balance at critical point).

SECTION VI

SECTION A

Viera East CDD Action Items
2/27/2025

Item #	Action Item	Assigned To:	Status	Date Added	Estimated Start	Estimated Completion	Comments/Estimated Completion
1	WMD - Withdrawl of VEGDA	Showe	Ongoing	2/22/24			Cost Estimate Provided to VEGDA - Awaiting Response
2	Park Improvements	Moller/Webb	Ongoing	2/22/24			
3	Resurfacing - Maintenace/Parks	Moller	Ongoing	1/23/25			

SECTION VIII

SECTION A

Viera East
Community Development District
 Check Register Summary
 January 18, 2025 through February 20, 2025

Fund	Date	Check #'s	Amount
<i>General Fund</i>			
	1/23/25	5330-5334	\$ 3,707.68
	1/29/25	5335-5342	\$ 1,352.79
	2/6/25	5343-5347	\$ 11,659.92
	2/7/25	5348-5352	\$ 1,750.00
	2/13/25	5353-5362	\$ 16,589.41
	2/20/25	5363-5364	\$ 818.98
		Sub-Total	\$ 35,878.78
<i>Capital Reserve</i>			
	1/29/25	203	\$ 19,596.00
		Sub-Total	\$ 19,596.00
<i>Golf Course</i>			
	1/23/25	32290-32312	\$ 13,423.00
	1/29/25	32313-32326	\$ 23,141.68
	2/6/25	32327-23248	\$ 35,435.79
	2/13/25	32349-32372	\$ 19,137.23
	2/20/25	32373-32390	\$ 27,422.91
		Sub-Total	\$ 118,560.61
Total			\$ 174,035.39

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
1/23/25	00267	1/09/25	25-01-03	202501	340-53800	47900		30 YARD ROLLOFF BERRY DISPOSAL	*	622.68	622.68	005330
1/23/25	00195	1/16/25	7135617	202501	320-53800	34100		PEST CONTROL ECOLAB PEST ELIMINATION DIV	*	452.13	452.13	005331
1/23/25	00296	1/15/25	10252487	202501	340-53800	47400		IRRIGATION PUMP EVERBANK, N.A.	*	2,298.44	2,298.44	005332
1/23/25	00327	1/03/25	15764234	202501	330-53800	49400		INTERNET EVERON, LLC	*	149.80	149.80	005333
1/23/25	00188	10/03/24	30901710	202410	340-53800	54100		UNIFORMS	*	67.82		
		10/10/24	30901729	202410	340-53800	54100		UNIFORMS	*	60.06		
		1/16/25	30901974	202501	340-53800	54100		UNIFORMS UNIFIRST CORPORATION	*	56.75	184.63	005334
1/29/25	00331	1/29/25	02082025	202501	320-53800	48000		ENTERTAINMENT 2/8 AMY ANDERSON	*	225.00	225.00	005335
1/29/25	00034	1/13/25	112086 J	202501	340-53800	43500		1705 CRANE CREEK CITY OF COCOA	*	221.04	221.04	005336
1/29/25	00330	1/29/25	02042025	202501	320-53800	48000		ENTERTAINMENT 2/4 HANS LAFLEUR	*	150.00	150.00	005337
1/29/25	00330	1/29/25	02182025	202501	320-53800	48000		ENTERTAINMENT 2/18 HANS LAFLEUR	*	150.00	150.00	005338
1/29/25	00335	1/29/25	02012025	202501	320-53800	48000		ENTERTAINMENT 2/1 JEFF YOUNG	*	150.00	150.00	005339
1/29/25	00336	1/29/25	02152025	202501	320-53800	48000		ENTERTAINMENT 2/15 JENNIFER WORCHEL	*	200.00	200.00	005340

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
1/29/25	00292	1/29/25	02222025	202501	320-53800	48000	ENTERTAINMENT 2/22 LACEY CONNELLY	*	200.00	200.00	005341
1/29/25	00188	1/23/25	30901989	202501	340-53800	54100	UNIFORMS UNIFIRST CORPORATION	*	56.75	56.75	005342
2/06/25	00306	1/29/25	30120	202501	320-53800	48000	1/4 PAGE AD	*	433.50		
		1/29/25	30121	202501	320-53800	48000	1/6 PAGE AD BLUEWATER CREATIVE GROUP, INC.	*	330.00	763.50	005343
2/06/25	00040	2/13/25	486106	202501	330-53800	47200	MONTHLY SVCS ECOR INDUSTRIES, INC.	*	10,684.04	10,684.04	005344
2/06/25	00327	1/23/25	15786941	202501	300-15500	10000	TELEPHONE EVERON, LLC	*	134.80	134.80	005345
2/06/25	00176	1/30/25	14961583	202501	340-53800	47300	PRO NOZZLE SITEONE LANDSCAPE SUPPLY, LLC	*	20.83	20.83	005346
2/06/25	00188	1/30/25	30902004	202501	340-53800	54100	UNIFORMS UNIFIRST CORPORATION	*	56.75	56.75	005347
2/07/25	00291	2/07/24	02142025	202502	320-53800	48000	ENTERTAINMENT 2/14 ROCKSTAR KARAOKE ENTERTAINMENT LLC	*	350.00	350.00	005348
2/07/25	00291	2/07/25	02072025	202502	320-53800	48000	ENTERTAINMENT 2/7 ROCKSTAR KARAOKE ENTERTAINMENT LLC	*	350.00	350.00	005349
2/07/25	00291	2/07/25	02172025	202502	320-53800	48000	ENTERTAINMENT 2/17 ROCKSTAR KARAOKE ENTERTAINMENT LLC	*	350.00	350.00	005350
2/07/25	00291	2/07/25	02212025	202502	320-53800	48000	ENTERTAINMENT 2/21 ROCKSTAR KARAOKE ENTERTAINMENT LLC	*	350.00	350.00	005351

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
2/07/25	00291	2/07/25	02282025	202502	320	53800	48000		ENTERTAINMENT 2/28 ROCKSTAR KARAOKE ENTERTAINMENT LLC	*	350.00	350.00	005352
2/13/25	00285	1/17/25	2101	202501	340	53800	47300		GRASS CUTTING JAN25 A NEW LIFE LAWN CARE & MORE	*	1,800.00	1,800.00	005353
2/13/25	00267	1/27/25	25-01-11	202501	340	53800	47900		30 YARD ROLLOFF BERRY DISPOSAL	*	619.88	619.88	005354
2/13/25	00210	2/11/25	42334	FE 202502	340	53800	43500		2200 CLUBHOUSE DR 2200 CLUBHOUSE DR 2200 CLUBHOUSE DR	*	51.84		
		2/11/25	42334	FE 202502	340	53800	43500		2200 CLUBHOUSE DR	*	90.62		
		2/11/25	57086	FE 202502	340	53800	43500		4563 BRAYWICK CT	*	28.10		
		2/11/25	75454	FE 202502	340	53800	43500		5240 MURRELL RD FPL	*	78.50	249.06	005355
2/13/25	00126	2/01/25	494	202502	310	51300	34000		MANAGEMENT FEES FEB25	*	9,603.50		
		2/01/25	494	202502	310	51300	35100		INFORMATION TECH FEB25	*	394.58		
		2/01/25	494	202502	310	51300	31700		DISSEMINATION SVC FEB25	*	87.50		
		2/01/25	494	202502	310	51300	42500		COPIES GMS-CENTRAL FLORIDA, LLC	*	12.90	10,098.48	005356
2/13/25	00307	2/11/25	24532	202502	340	53800	46000		REKEY LACY'S LOCKSMITHING	*	35.00	35.00	005357
2/13/25	00209	2/05/25	11	202502	330	53800	49400		REMOVED DEAD PINE LELAND'S TREE SERVICE	*	600.00	600.00	005358
2/13/25	00190	2/05/25	387751	202502	340	53800	46000		PWRSTEERING FL GAL NAPA AUTO PARTS	*	22.04	22.04	005359
2/13/25	00078	2/05/25	206232	202502	340	53800	46000		MAINTENANCE ROCKLEDGE MOWER & SERVICE	*	75.98	75.98	005360

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
2/13/25	00259	2/08/25 50 VECDD	202502 320-53800-48000		MARKETING	*	2,950.00	
								2,950.00 005361

2/13/25	00188	2/06/25 30902019	202502 340-53800-54100		UNIFORMS	*	70.29	
		2/13/25 30902036	202502 340-53800-54100		UNIFORMS	*	68.68	
								138.97 005362

2/20/25	00210	2/11/25 54565 FE	202502 340-53800-43500		2300 CLUBHOUSE DR	*	302.17	
								302.17 005363

2/20/25	00196	1/29/25 21WR0401	202501 340-53800-46000		REPAIRS	*	516.81	
								516.81 005364

							TOTAL FOR BANK A	35,878.78
							TOTAL FOR REGISTER	35,878.78

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
1/29/25	00092	1/21/25 651	202501 320-53800-60000	COURT FOUNTAIN INSTALLATI	*	19,596.00		
							ENVIRONMENTAL RESTORATION SERVICES	19,596.00 000203
TOTAL FOR BANK C						19,596.00		
TOTAL FOR REGISTER						19,596.00		

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
1/23/25	01485	1/14/25	91953735	202501	300	14200	10000		GOLF BALLS ACUSHNET COMPANY	*	154.35	154.35	032290
1/23/25	01654	1/21/25	1786938	202501	320	57200	51100		TOWELS ALSCO	*	161.77	161.77	032291
1/23/25	01463	1/15/25	4540-01-	202501	300	20200	10100		SERIES 2012 AMTEC	*	450.00	900.00	032292
		1/15/25	6435-01-	202501	310	57200	31600		SERIES 2020	*	450.00		
1/23/25	01560	1/16/25	00115470	202501	330	57200	43100		GAS ARC3 GASES, INC	*	144.06	144.06	032293
1/23/25	01380	1/17/25	000088	202501	320	57200	54500		FIX STARTER BLACK HOLE MAKERS LLC	*	135.00	135.00	032294
1/23/25	01668	1/15/25	47844	202501	390	57200	51160		JANITORIAL SVCS BREVARD HOME CLEANING	*	280.00	280.00	032295
1/23/25	01550	1/16/25	620039	202501	300	14100	10000		BREAD CHUCK INDEPENDENT BREAD DIST, LLC	*	108.00	108.00	032296
1/23/25	00024	1/13/25	70192 JA	202501	390	57200	43000		5600 MURRELL RD CITY OF COCOA UTILITIES	*	354.20	354.20	032297
1/23/25	01629	2/01/25	SUP00761	202502	320	57200	54000		GMS BUNDLE CLUB CADDIE	*	649.00	649.00	032298
1/23/25	01340	1/15/25	0213779-	202501	350	57200	51300		BRUSH EASY PICKER GOLF PRODUCTS, INC.	*	379.49	379.49	032299
1/23/25	00947	1/16/25	7135624	202501	390	57200	46500		PEST CONTROL ECOLAB PEST ELIMINATION	*	368.21	368.21	032300

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
1/23/25	01196	1/16/25	94140134	202501 350-57200-46300		SPLIT CLIP E-Z-GO A TEXTRON COMPANY	*	200.81	200.81	032301
1/23/25	01632	1/16/25	10022270	202501 320-57200-41000		TELEPHONE FUSION LLC	*	1,267.12	1,267.12	032302
1/23/25	00587	1/16/25	16315196	202501 390-57200-46110		GASOLINE	*	883.07		
		1/16/25	16315196	202501 300-13100-10000		GASOLINE	*	434.95		
		1/16/25	16315197	202501 390-57200-46110		DYED DIESEL	*	124.16		
		1/16/25	16315197	202501 300-13100-10000		DYED DIESEL	*	61.16		
						GLOVER OIL COMPANY INC			1,503.34	032303
1/23/25	00564	1/14/25	54419	202501 390-57200-47300		COMPLUS COARSE GOLF SPECIALTIES, INC.	*	1,270.46	1,270.46	032304
1/23/25	01372	1/20/25	38358487	202501 320-57200-34100		COPIER LEASE	*	156.34		
		1/20/25	38358487	202501 300-13100-10000		COPIER LEASE	*	156.34		
						GREAT AMERICA FINANCIAL SVCS			312.68	032305
1/23/25	99999	1/23/25	VOID	202501 000-00000-00000		VOID CHECK	C	.00		
						*****INVALID VENDOR NUMBER*****			.00	032306
1/23/25	01324	1/16/25	01162025	202501 390-57200-47100		FUSES	*	13.36		
		1/16/25	01162025	202501 390-57200-54100		RAIN SUITS	*	509.03		
		1/16/25	01162025	202501 390-57200-54100		RAIN SUITS	*	39.99		
		1/16/25	01162025	202501 390-57200-51150		SWEEPER	*	38.74		
		1/16/25	01162025	202501 330-57200-46000		TAILPIECE	*	43.39		
		1/16/25	01162025	202501 320-57200-41000		HULU SUBSCRIPTION	*	105.97		
		1/16/25	01162025	202501 390-57200-51100		BOOT CLEANER REPLACEMENT	*	108.44		

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
1/16/25		01162025	202501	320-57200-41000			TELEPHONE	*	15.55		
1/16/25		01162025	202501	320-57200-51000			CHARGING CABLE	*	19.98		
1/16/25		01162025	202501	320-57200-41000			CRICKET WIRELESS	*	239.00		
1/16/25		01162025	202501	390-57200-34100			CRAIGS LIST AD	*	20.00		
1/16/25		01162025	202501	320-57200-54000			MEMBERSHIP	*	575.77		
1/16/25		01162025	202501	390-57200-47100			FUSES	*	21.16		
1/16/25		01162025	202501	390-57200-47100			BATTERY CHARGER & VACUUM	*	227.90		
1/16/25		01162025	202501	300-13100-10000			LITTER PICK UP BAGS	*	141.62		
1/16/25		01162025	202501	300-13100-10000			SUPPLIES	*	30.36		
1/16/25		01162025	202501	300-13100-10000			SPACE COAST LIVING MAGAZI	*	715.85		
										2,866.11	032307

1/23/25	01334	1/10/25	14911306	202501	390-57200-47500		FUNGICIDE 1 GAL	*	454.87		
										454.87	032308

1/23/25	01369	1/13/25	8206167	202501	300-14200-10000		GOLF BALLS	*	1,350.00		
										1,350.00	032309

1/23/25	01210	1/18/25	60219968	202501	320-57200-51000		SUPPLIES	*	53.27		
										53.27	032310

1/23/25	00807	10/03/24	30901710	202410	390-57200-54100		UNIFORMS	*	163.53		
		10/10/24	30901729	202410	390-57200-54100		UNIFORMS	*	186.39		
										349.92	032311

1/23/25	00117	1/14/25	41248817	202501	390-57200-46000		GASKET COVER	*	160.34		
										160.34	032312

1/29/25	01668	1/22/25	48250	202501	390-57200-51160		JANITORIAL SVCS	*	280.00		
										280.00	032313

VIER --VIERA EAST-- AWOLFE											

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
1/29/25	01550	1/21/25	620016	202501	300	14100	10000		BREAD	*	231.70		
		1/25/25	620017	202501	300	14100	10000		BREAD	*	141.80		
CHUCK INDEPENDENT BREAD DIST, LLC												373.50	032314
1/29/25	00024	1/13/25	112664	J 202501	320	57200	43000		2300 CLUBHOUSE DR	*	419.29		
		1/13/25	112664	J 202501	330	57200	43000		2300 CLUBHOUSE DR	*	419.29		
		1/13/25	112664	J 202501	350	57200	43000		2300 CLUBHOUSE DR	*	419.30		
		1/17/25	141774	J 202501	340	57200	43000		4563 BRAYWICK CT	*	91.04		
CITY OF COCOA UTILITIES												1,348.92	032315
1/29/25	01394	1/15/25	63502892	202501	330	57200	54600		RENTAL	*	142.74		
ECOLAB												142.74	032316
1/29/25	00180	1/16/25	385195	202501	390	57200	47100		FUSE	*	71.74		
		1/22/25	385891	202501	390	57200	46000		AIR FILTER	*	40.69		
		1/22/25	385896	202501	390	57200	46000		AIR FILTER	*	30.37		
NAPA AUTO PARTS												142.80	032317
1/29/25	01655	1/08/25	ONGM2EA-	202501	340	57200	51100		PENS	*	1,420.58		
PENS.COM												1,420.58	032318
1/29/25	00808	1/29/25	01292025	202501	300	10100	11000		PETTY CASH	*	738.00		
PETTY CASH												738.00	032319
1/29/25	01324	1/22/25	01222025	202501	300	14100	10200		EGGNOG	*	19.47		
		1/22/25	01222025	202501	300	14100	10000		BEANS	*	24.75		
		1/22/25	01222025	202501	300	14100	10000		BROCCOLI	*	41.87		
		1/22/25	01222025	202501	300	14100	10000		SUGAR/BACON	*	82.25		
		1/22/25	01222025	202501	300	14100	10000		FOOD	*	174.03		

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
1/22/25		01222025	202501	330-57200-51025						*	566.74		
		KITCHEN SUPPLIES											
1/22/25		01222025	202501	330-57200-51050						*	124.71		
		PAPER SUPPLIES											
1/22/25		01222025	202501	300-21700-10100						*	48.40		
		SALES TAX											
1/22/25		01222025	202501	300-14100-10400						*	53.49		
		CROWN ROYAL											
1/22/25		01222025	202501	300-14100-10000						*	59.42		
		FOOD											
1/22/25		01222025	202501	300-14100-10000						*	21.15		
		BREAD											
1/22/25		01222025	202501	300-14100-10000						*	47.02		
		FOOD											
1/22/25		01222025	202501	300-14100-10200						*	6.38		
		MILK											
1/22/25		01222025	202501	300-14100-10000						*	25.43		
		LETTUCE											
1/22/25		01222025	202501	300-14100-10000						*	52.02		
		STEAK											
REGIONS BANK												1,347.13	032321
1/29/25	01369	1/09/25	8201269	202501	300-14200-10000					*	160.00		
		GOLF BALLS											
SRIXON/CLEVELAND GOLF/XXIO												160.00	032322
1/29/25	01512	1/08/25	1444221	202501	390-57200-54600					*	90.72		
		RENTAL											
		1/13/25	1461928	202501	390-57200-54600					*	726.47		
		RENT											
		1/14/25	1463708	202501	390-57200-54600					*	6,541.14		
		RENT											
		1/14/25	1463824	202501	390-57200-54600					*	4,717.02		
		RENTAL											
		1/14/25	1463824	202501	390-57200-54600					*	3,368.45		
		RENTAL											
THE HUNTINGTON NATIONAL BANK												15,443.80	032323
1/29/25	00807	1/16/25	30901974	202501	390-57200-54100					*	142.54		
		UNIFORMS											
		1/23/25	30901989	202501	390-57200-54100					*	142.54		
		UNIFORMS											
UNIFIRST CORPORATION												285.08	032324
1/29/25	01421	7/31/24	0724-TR7	202410	340-57200-22000					*	100.00		
		0724-TR70465											

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
8/31/24		0824-TR7	202410	340-57200-22000		*	100.00		
		0824-TR70465							
9/30/24		0924-TR7	202410	340-57200-22000		*	100.00		
		0924-TR70465							
10/31/24		1024-TR7	202410	340-57200-22000		*	100.00		
		1024-TR70465							
11/30/24		1124-TR7	202411	340-57200-22000		*	100.00		
		1124-TR70465							
12/31/24		1224-TR7	202412	340-57200-22000		*	100.00		
		1224-TR70465							
WAGeworks, INC.								600.00	032325
1/29/25	00117	1/23/24	41250310	202501 390-57200-46000		*	79.51		
			SWITCH						
		1/22/25	41250143	202501 390-57200-46000		*	779.62		
			CHAIN STRAIGHT						
WESCOTURF INC.								859.13	032326
2/06/25	01485	1/27/25	91959208	202501 300-14200-10000		*	1,137.87		
			GOLF BALLS						
		1/28/25	91960094	202501 300-14200-10000		*	205.80		
			TOWELS						
ACUSHNET COMPANY								1,343.67	032327
2/06/25	00091	1/24/25	INV06257	202501 300-14200-10000		*	1,223.98		
			HATS						
AHEAD LLC								1,223.98	032328
2/06/25	01654	12/31/24	1780534	202412 320-57200-51100		*	161.27		
			TOWELS						
		1/28/25	1789080	202501 320-57200-51100		*	161.27		
			TOWELS						
		2/04/25	1791249	202502 320-57200-51100		*	168.33		
			TOWELS						
ALSCO								490.87	032329
2/06/25	01560	1/31/25	00115954	202501 330-57200-43100		*	213.34		
			GAS						
ARC3 GASES, INC								213.34	032330
2/06/25	01668	1/29/25	48681	202502 390-57200-51160		*	280.00		
			JANITORIAL						
BREVARD HOME CLEANING								280.00	032331
2/06/25	01550	1/30/25	620038	202501 300-14100-10000		*	177.85		
			BREAD						

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		2/04/25	620029	202502 300-14100-10000	BREAD	*	248.20		
					CHUCK INDEPENDENT BREAD DIST, LLC			426.05	032332
2/06/25	01651	2/04/25	02042025	202502 320-57200-51200	REIMBURSEMENT	*	91.75		
					DAVID OWEN			91.75	032333
2/06/25	01196	1/29/25	94151957	202501 350-57200-46300	SPLIT CUP	*	200.86		
					E-Z-GO A TEXTRON COMPANY			200.86	032334
2/06/25	00587	1/30/25	16341709	202501 390-57200-46110	GASOLINE	*	652.94		
		1/30/25	16341709	202501 300-13100-10000	GASOLINE	*	321.60		
		1/30/25	16341710	202501 390-57200-46110	DIESEL	*	309.88		
		1/30/25	16341710	202501 300-13100-10000	DIESEL	*	152.63		
					GLOVER OIL COMPANY INC			1,437.05	032335
2/06/25	01646	1/14/25	01142025	202501 390-57200-51200	REIMBURSEMENT	*	245.23		
					HARVEY MEISTER			245.23	032336
2/06/25	00483	1/25/25	01252025	202501 390-57200-51150	ACID	*	24.19		
		1/25/25	01252025	202501 300-13100-10000	WATERPROOF GREASE	*	8.52		
		1/25/25	01252025	202501 300-13100-10000	CLEANER	*	8.06		
		1/25/25	01252025	202501 390-57200-51150	FABULOSO	*	18.96		
		1/25/25	01252025	202501 390-57200-47100	COPPER	*	42.44		
		1/25/25	01252025	202501 390-57200-51150	MICRO CLEAN KIT	*	20.86		
		1/25/25	01252025	202501 300-13100-10000	SPRAY FOAM	*	46.47		
		1/25/25	01252025	202501 390-57200-51100	GRIP & GRAB	*	112.74		
		1/25/25	01252025	202501 300-13100-10000	INFLATOR	*	25.14		
		1/25/25	01252025	202501 300-13100-10000	SCREWS	*	33.23		

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		1/25/25	01252025	202501	300	13100	10000		GREAT STUFF	*	4.16		
									LOWE'S			344.77	032337
2/06/25	01680	1/29/25	607509	202501	300	14200	10000		SHIRTS	*	967.58		
									MINT GREEN GROUP USA			967.58	032338
2/06/25	01490	2/05/25	06334	202502	320	57200	54210		SECURITY	*	389.96		
		2/05/25	06334	202502	300	15500	10000		SECURITY	*	2,729.65		
									MODERN SECURITY SYSTEMS			3,119.61	032339
2/06/25	00180	2/04/25	387654	202502	390	57200	46000		CLEANER	*	43.48		
									NAPA AUTO PARTS			43.48	032340
2/06/25	00694	1/29/25	684435	202501	390	57200	46000		FUEL LINE	*	1,094.14		
		1/29/25	684435	202501	300	15500	10000		FUEL LINE	*	2,188.27		
									PRECISION SMALL ENGINE CO., INC.			3,282.41	032341
2/06/25	01369	1/03/25	8193734	202501	300	14200	10000		LAUNCHER	*	205.00		
		1/16/25	8214211	202501	300	14200	10000		GOLF BALLS	*	281.30		
		1/18/25	8218361	202501	300	14200	10000		GOLF BALLS	*	1,068.94		
		1/27/25	8233307	202501	300	14200	10000		GOLF BALLS	*	2,025.36		
									SRIXON/CLEVELAND GOLF/XXIO			3,580.60	032342
2/06/25	01512	1/28/25	1518185	202501	390	57200	54600		RENT	*	242.06		
		1/28/25	1518185	202501	350	57200	46100		RENT	*	10,784.30		
		1/28/25	1518185	202501	390	57200	54600		RENT	*	253.59		
		1/28/25	1518185	202501	350	57200	46100		RENT	*	492.60		
		1/29/25	1520473	202501	390	57200	54600		RENT	*	1,065.98		
									THE HUNTINGTON NATIONAL BANK			12,838.53	032343

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
2/06/25	01672	1/31/25	18405308	202501	320	57200	54500		TPX COMMUNICATIONS	*	456.67	456.67	032344
2/06/25	01588	2/03/25	8511	202502	390	57200	47300		LIFE SOLA	*	1,113.67		
		2/03/25	8511	202502	300	15500	10000		LIFE SOLA	*	2,227.33		
									TURF SOLUTIONS OF FLORIDA INC			3,341.00	032345
2/06/25	00807	1/30/25	30902004	202501	390	57200	54100		UNIFORMS	*	142.54		
									UNIFIRST CORPORATION			142.54	032346
2/06/25	00068	1/28/25	9277869-	202502	320	57200	34100		8 YARD DUMPSTER	*	743.64		
		1/28/25	9278172-	202502	390	57200	47900		6 YARD DUMPSTER	*	225.99		
									WASTE MANAGEMENT			969.63	032347
2/06/25	00117	1/29/25	41251180	202501	390	57200	46000		SWITCH	*	277.09		
		1/30/25	41251391	202501	390	57200	47100		ADAPTER	*	119.08		
									WESCOTURF INC.			396.17	032348
2/13/25	01485	1/24/25	91958346	202501	300	14200	10000		GOLF BALLS	*	482.16		
									ACUSHNET COMPANY			482.16	032349
2/13/25	01560	2/06/25	00116152	202502	330	57200	43100		GASES	*	103.69		
									ARC3 GASES, INC			103.69	032350
2/13/25	01380	2/07/25	000096	202502	320	57200	54500		BUSINESS RATE	*	270.00		
									BLACK HOLE MAKERS LLC			270.00	032351
2/13/25	01668	2/05/25	49046	202502	390	57200	51160		JANITORIAL SVC	*	280.00		
									BREVARD HOME CLEANING			280.00	032352
2/13/25	01553	2/01/25	02124630	202502	320	57200	34100		TV AND INTERNET	*	326.36		
									CHARTER COMMUNICATIONS			326.36	032353

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
2/13/25	01550	2/08/25	620020	202502	300	14100	10000		BREAD	*	136.70		
		2/11/25	620021	202502	300	14100	10000		BREAD	*	178.00		
CHUCK INDEPENDENT BREAD DIST, LLC												314.70	032354
2/13/25	01241	2/10/25	25FEB-74	202502	320	57200	46000		MONTHLY WINDOW CLEANING	*	275.00		
CRYSTAL HI RISE, INC.												275.00	032355
2/13/25	01388	2/07/25	AR127574	202502	390	57200	54600		PRINTER LEASE	*	107.12		
DEX IMAGING												107.12	032356
2/13/25	00611	2/10/25	1709782	202502	320	57200	54000		LICENSE NUMBER 1504376	*	273.00		
DIVISION OF HOTELS AND RESTAURANTS												273.00	032357
2/13/25	00035	2/11/25	33189	FE 202502	330	57200	43000		2300 CLUBHOUSE DR	*	721.27		
		2/11/25	33189	FE 202502	340	57200	43000		2300 CLUBHOUSE DR	*	721.27		
		2/11/25	45156	FE 202502	390	57200	43000		5250 MURRELL RD	*	2,171.95		
		2/11/25	45156	FE 202502	300	11500	10000		5250 MURRELL RD	*	543.00		
		2/11/25	52104	FE 202502	350	57200	43000		2300 CLUBHOUSE DR	*	718.05		
FPL												4,875.54	032358
2/13/25	01071	2/01/25	495	202502	310	57200	31700		DISSEMINATION SVC	*	87.50		
GMS-CENTRAL FLORIDA, LLC												87.50	032359
2/13/25	01581	2/11/25	354	202502	390	57200	47500		GROW WATER TURF	*	420.00		
MADDEN AERATION												420.00	032360
2/13/25	01490	2/13/25	06340	202502	320	57200	54210		SECURITY	*	2,036.64		
MODERN SECURITY SYSTEMS												2,036.64	032361
2/13/25	00180	2/05/25	387749	202502	390	57200	46000		GREASE FITTING	*	6.89		
NAPA AUTO PARTS												6.89	032362

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
2/13/25	01358	1/31/25	00128179	202501 320-57200-46000	CYLINDER RENTAL NEXAIR, LLC	*	48.18	48.18	032363
2/13/25	01514	2/04/25	0272822-	202502 390-57200-47500	FERT FEB	*	2,178.33		
		2/04/25	0272822-	202502 300-15500-10000	FERT MAR-APR NOBLE TURF, LLC	*	4,356.67	6,535.00	032364
2/13/25	00694	2/06/25	684685	202502 390-57200-46000	GRIT 50 PREMIXED PRECISION SMALL ENGINE CO., INC.	*	112.82	112.82	032365
2/13/25	00603	2/05/25	206231	202502 390-57200-46000	25 CC HAND HELD	*	279.99		
		2/05/25	206236	202502 390-57200-46000	CHAIN SPROCKET ROCKLEDGE MOWER & SERVICE	*	168.93	448.92	032366
2/13/25	01334	2/05/25	14951218	202502 390-57200-51100	PUTTING CUP SITEONE LANDSCAPE SUPPLY, LLC	*	729.00	729.00	032367
2/13/25	01687	1/23/25	723191	202502 330-57200-51100	RIB CART EPSON TRITON IMAGING SYSTEMS	*	135.67	135.67	032368
2/13/25	00807	2/06/25	30902019	202502 390-57200-54100	UNIFORMS UNIFIRST CORPORATION	*	177.18	177.18	032369
2/13/25	01421	1/31/25	0125-TR7	202501 340-57200-22000	0125-TR70465 WAGEWORKS, INC.	*	100.00	100.00	032370
2/13/25	01558	2/08/25	50332112	202502 390-57200-54600	TRACTOR LEASE WELLS FARGO FINANCIAL LEASING, INC.	*	652.46	652.46	032371
2/13/25	00117	2/04/25	41252057	202502 390-57200-46000	BEDKNIFE WESCOTURF INC.	*	339.40	339.40	032372
2/20/25	01485	2/11/25	91968343	202502 300-14200-10000	SHIRTS	*	1,340.64		

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		2/14/25	91970704	202502 300-14200-10000	GOLF BALLS	*	1,225.28		
					ACUSHNET COMPANY			2,565.92	032373
2/20/25	01668	2/12/25	49494	202502 390-57200-51160	JANITORIAL SVC	*	280.00		
					BREVARD HOME CLEANING			280.00	032374
2/20/25	01550	2/08/25	180	202502 300-14100-10000	BREAD	*	100.55		
		2/15/25	620022	202502 300-14100-10000	BREAD	*	185.80		
					CHUCK INDEPENDENT BREAD DIST, LLC			286.35	032375
2/20/25	00024	2/11/25	112664 F	202502 320-57200-43000	2300 CLUBHOUSE DR	*	189.57		
		2/11/25	112664 F	202502 330-57200-43000	2300 CLUBHOUSE DR	*	189.57		
		2/11/25	112664 F	202502 350-57200-43000	2300 CLUBHOUSE DR	*	189.57		
		2/11/25	70192 FE	202502 390-57200-43000	5600 MURRELL RD	*	410.17		
					CITY OF COCOA UTILITIES			978.88	032376
2/20/25	01629	3/01/25	SUP00792	202503 320-57200-54000	GMS BUNDLE	*	649.00		
					CLUB CADDIE			649.00	032377
2/20/25	01681	2/03/25	15794290	202502 320-57200-54210	TELEPHONE	*	74.90		
		2/11/25	15804298	202502 320-57200-54210	TELEPHONE	*	716.93		
		2/11/25	15804298	202502 320-57200-54210	TELEPHONE	*	38.10		
					EVERON, LLC			829.93	032378
2/20/25	01196	2/17/25	94171399	202502 350-57200-46300	RXV KEYS	*	449.40		
					E-Z-GO A TEXTRON COMPANY			449.40	032379
2/20/25	00076	2/11/25	1128053	202502 300-13100-10500	2300 CLUBHOUSE DR	*	408.09		
					FLORIDA CITY GAS			408.09	032380
2/20/25	01438	2/01/25	63160	202502 320-57200-54000	HANDICAP SERVICE	*	196.90		

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		2/01/25	63160	202502	300	15500	10000		HANDICAP SERVICES	*	1,969.10		
									FLORIDA STATE GOLF ASSOCIATION			2,166.00	032381
2/20/25	00587	2/13/25	16368914	202502	390	57200	46110		GASOLINE	*	779.11		
		2/13/25	16368914	202502	300	13100	10000		GASOLINE	*	383.74		
		2/13/25	16368915	202502	390	57200	46100		DIESEL	*	330.14		
		2/13/25	16368915	202502	300	13100	10000		DIESEL	*	162.61		
									GLOVER OIL COMPANY INC			1,655.60	032382
2/20/25	00564	2/05/25	54496	202502	390	57200	47400		WHITE SHELL	*	1,131.40		
									GOLF SPECIALTIES, INC.			1,131.40	032383
2/20/25	01372	2/17/25	38579912	202502	320	57200	34100		INSURANCE	*	156.34		
		2/17/25	38579912	202502	300	13100	10000		INSURANCE	*	156.34		
									GREAT AMERICA FINANCIAL SVCS			312.68	032384
2/20/25	01680	1/29/25	607970	202501	300	14200	10000		SHORTS	*	803.40		
		1/30/25	608916	202501	300	14200	10000		SHIRTS	*	654.60		
		2/07/25	612292	202502	300	14200	10000		GOLF SHOES	*	791.66		
		2/07/25	612397	202502	300	14200	10000		SHIRTS	*	897.05		
		2/11/25	613941	202502	300	14200	10000		SHIRTS	*	178.75		
									MINT GREEN GROUP USA			3,325.46	032385
2/20/25	01490	2/19/25	06341	202502	320	57200	54210		SECURITY	*	1,550.00		
									MODERN SECURITY SYSTEMS			1,550.00	032386
2/20/25	01369	1/29/25	8237566	202501	300	14200	10000		GOLF BALLS	*	3,036.96		
		2/10/25	8256622	202502	300	14200	10000		LAUNCHER	*	205.00		
									SRIXON/CLEVELAND GOLF/XXIO			3,241.96	032387

VIER --VIERA EAST-- AWOLFE

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
2/20/25	01512	2/05/25	1545990	202502	390	57200	54600		RENT	*	90.72		
		2/10/25	1576674	202502	390	57200	54600		RENT	*	726.47		
		2/11/25	1579644	202502	390	57200	54600		RENT	*	6,541.14		
THE HUNTINGTON NATIONAL BANK												7,358.33	032388
2/20/25	00807	2/13/25	30902036	202502	390	57200	54100		UNIFORMS	*	172.61		
UNIFIRST CORPORATION												172.61	032389
2/20/25	00117	2/12/25	41253496	202502	390	57200	46000		SENSORS	*	61.30		
WESCOTURF INC.												61.30	032390
TOTAL FOR BANK B											118,560.61		
TOTAL FOR REGISTER											118,560.61		

VIER --VIERA EAST-- AWOLFE

SECTION B

Viera East
Community Development District

Unaudited Financial Reporting
January 31, 2025



Table of Contents

1	<u>Balance Sheet</u>
2-4	<u>General Fund</u>
5-7	<u>Month to Month - General Fund</u>
8	<u>Assessment Receipt Schedule</u>
9-16	<u>Golf Course, Pro Shop & Restaurant</u>
17-22	<u>Month to Month - Golf Course, Pro Shop & Restaurant</u>
23	<u>Capital Reserve</u>
24	<u>Capital Reserve Check Register</u>
25	<u>Debt Service Series 2020</u>
26	<u>Capital Projects Series 2020</u>

Viera East
Community Development District
Combined Balance Sheet
January 31, 2025

	General Fund	Capital Reserve Fund	Debt Service Fund	Capital Projects Fund	Golf Course/ Recreation Fund	Totals Governmental Funds
Assets						
<u>Cash</u>						
Operating Account	\$ 444,224	\$ -	\$ -	\$ -	\$ 860,025	\$ 1,304,249
Capital Reserve Account	\$ -	\$ 1,167,944	\$ -	\$ -	\$ -	\$ 1,167,944
Assessments Receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Receivable	\$ -	\$ -	\$ -	\$ -	\$ 2,262	\$ 2,262
Due from Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from Golf Course	\$ 273	\$ -	\$ -	\$ -	\$ -	\$ 273
Due from General Fund	\$ -	\$ -	\$ 28,363	\$ -	\$ 62,132	\$ 90,495
Due from Other	\$ -	\$ -	\$ -	\$ -	\$ 15,326	\$ 15,326
Prepaid Expenses	\$ 10,951	\$ -	\$ -	\$ -	\$ 176,771	\$ 187,722
Inventory- Pro Shop	\$ -	\$ -	\$ -	\$ -	\$ 59,038	\$ 59,038
Inventory- Hook & Eagle	\$ -	\$ -	\$ -	\$ -	\$ 42,047	\$ 42,047
<u>Investments</u>						
State Board of Administration Series 2012	\$ 751,408	\$ 138,252	\$ -	\$ -	\$ 100,188	\$ 989,848
Reserve	\$ -	\$ -	\$ -	\$ -	\$ 284,615	\$ 284,615
Benefit Assessment	\$ -	\$ -	\$ -	\$ -	\$ 207,800	\$ 207,800
Bond Service	\$ -	\$ -	\$ -	\$ -	\$ 7,600	\$ 7,600
Recreation Fees	\$ -	\$ -	\$ -	\$ -	\$ 82,536	\$ 82,536
Prepaid Expenses - Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Series 2020</u>						
Reserve	\$ -	\$ -	\$ 238,351	\$ -	\$ -	\$ 238,351
Temporary Interest	\$ -	\$ -	\$ 26,941	\$ -	\$ -	\$ 26,941
Bond Service	\$ -	\$ -	\$ 602,189	\$ -	\$ -	\$ 602,189
Project	\$ -	\$ -	\$ -	\$ 63,713	\$ -	\$ 63,713
Improvements (Net of Depreciation)	\$ -	\$ -	\$ -	\$ -	\$ 1,438,328	\$ 1,438,328
Total Assets	\$ 1,206,856	\$ 1,306,196	\$ 895,844	\$ 63,713	\$ 3,338,667	\$ 6,811,275
Liabilities						
Accounts Payable	\$ 3,069	\$ -	\$ -	\$ -	\$ 27,287	\$ 30,356
Accrued Expenses	\$ 14,729	\$ -	\$ -	\$ -	\$ 2,044	\$ 16,773
Deferred Revenue- Season Advance	\$ -	\$ -	\$ -	\$ -	\$ 54,900	\$ 54,900
Deferred Revenue- Special Assessment O&M	\$ -	\$ -	\$ -	\$ -	\$ 12,159	\$ 12,159
Deferred Revenue- Special Assessment Debt	\$ -	\$ -	\$ -	\$ -	\$ 337,490	\$ 337,490
Due to General Fund	\$ -	\$ -	\$ -	\$ -	\$ 273	\$ 273
Due to Golf Course	\$ 62,132	\$ -	\$ -	\$ -	\$ -	\$ 62,132
Due to Debt Service	\$ 28,363	\$ -	\$ -	\$ -	\$ -	\$ 28,363
Due to Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Interest Payable	\$ -	\$ -	\$ -	\$ -	\$ 23,521	\$ 23,521
Accrued Principal Payable	\$ -	\$ -	\$ -	\$ -	\$ 173,333	\$ 173,333
Accrued Payroll Payable	\$ 5,917	\$ -	\$ -	\$ -	\$ 19,631	\$ 25,548
Notes Payable	\$ -	\$ -	\$ -	\$ -	\$ 359,212	\$ 359,212
Sales Tax Payable	\$ -	\$ -	\$ -	\$ -	\$ 28,155	\$ 28,155
Event Deposits	\$ -	\$ -	\$ -	\$ -	\$ (11,698)	\$ (11,698)
Bonds Payable- Series 2012	\$ -	\$ -	\$ -	\$ -	\$ 1,555,000	\$ 1,555,000
Bond Discount	\$ -	\$ -	\$ -	\$ -	\$ (6,574)	\$ (6,574)
Deferred Loss	\$ -	\$ -	\$ -	\$ -	\$ (59,258)	\$ (59,258)
Total Liabilities	\$ 114,210	\$ -	\$ -	\$ -	\$ 2,515,476	\$ 2,629,685
Fund Balance						
Nonspendable						
Prepaid Items	\$ 10,951	\$ -	\$ -	\$ -	\$ -	\$ 10,951
Restricted for						
Debt Service - Series 2020	\$ -	\$ -	\$ 895,844	\$ -	\$ -	\$ 895,844
Capital Projects - Series 2020	\$ -	\$ -	\$ -	\$ 63,713	\$ -	\$ 63,713
Assigned for						
Capital Reserves	\$ -	\$ 1,306,196	\$ -	\$ -	\$ -	\$ 1,306,196
Unassigned	\$ 1,081,696	\$ -	\$ -	\$ -	\$ 823,191	\$ 1,904,887
Total Fund Balances	\$ 1,092,646	\$ 1,306,196	\$ 895,844	\$ 63,713	\$ 823,191	\$ 4,181,590
Total Liabilities & Fund Balance	\$ 1,206,856	\$ 1,306,196	\$ 895,844	\$ 63,713	\$ 3,338,667	\$ 6,811,275

Viera East

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending January 31, 2025

	Adopted Budget	Prorated Budget Thru 01/31/25	Actual Thru 01/31/25	Variance
Revenues				
Maintenance Assessments	\$ 1,378,973	\$ 1,293,133	\$ 1,293,133	\$ -
Golf Course Administrative Services	\$ 56,280	\$ 18,760	\$ 18,760	\$ 0
Donations for Park Materials	\$ 5,000	\$ 1,667	\$ -	\$ (1,667)
Miscellaneous Income- Farmers Market	\$ 20,000	\$ 6,667	\$ 5,593	\$ (1,074)
Interest Income	\$ 100	\$ 33	\$ 1,408	\$ 1,375
Total Revenues	\$1,460,353	\$1,320,260	\$1,318,895	\$ (1,365)
Expenditures				
<i>General & Administrative</i>				
Supervisors Fees	\$ 30,519	\$ 10,173	\$ 8,362	\$ 1,811
Engineering Fees	\$ 5,000	\$ 1,667	\$ -	\$ 1,667
Attorney's Fees	\$ 20,000	\$ 6,667	\$ 2,988	\$ 3,679
Dissemination	\$ 1,050	\$ 350	\$ 350	\$ -
Trustee Fees	\$ 5,600	\$ 1,867	\$ 1,347	\$ 520
Annual Audit	\$ 14,000	\$ 4,667	\$ 4,740	\$ (73)
Collection Agent	\$ 2,500	\$ 833	\$ -	\$ 833
Management Fees	\$ 115,242	\$ 38,414	\$ 38,414	\$ -
Postage	\$ 2,000	\$ 667	\$ 10	\$ 656
Printing & Binding	\$ 2,500	\$ 833	\$ 118	\$ 716
Insurance- Liability	\$ 15,229	\$ 5,076	\$ 3,253	\$ 1,823
Legal Advertising	\$ 2,500	\$ 833	\$ 299	\$ 534
Other Current Charges	\$ 1,200	\$ 400	\$ 83	\$ 317
Office Supplies	\$ 2,000	\$ 667	\$ 103	\$ 563
Dues & Licenses	\$ 175	\$ 175	\$ 175	\$ -
Information Technology	\$ 4,735	\$ 1,578	\$ 1,578	\$ 0
Total General & Administrative	\$ 224,250	\$ 74,867	\$ 61,820	\$ 13,046

Viera East

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending January 31, 2025

	Adopted Budget	Prorated Budget Thru 01/31/25	Actual Thru 01/31/25	Variance
<i>Operations & Maintenance</i>				
Operating Expenditures				
Salaries	\$ 178,500	\$ 59,500	\$ 58,880	\$ 620
Administration Fee	\$ 1,436	\$ 479	\$ 1,252	\$ (773)
FICA Expense	\$ 14,155	\$ 4,718	\$ 4,504	\$ 214
Health Insurance	\$ 5,000	\$ 1,667	\$ 494	\$ 1,173
Workers Compensation	\$ 3,790	\$ 1,263	\$ 855	\$ 409
Unemployment	\$ 1,119	\$ 373	\$ 589	\$ (216)
Retirement Contribution	\$ 5,061	\$ 1,687	\$ -	\$ 1,687
Other Contractual	\$ 10,000	\$ 3,333	\$ 2,532	\$ 801
Marketing- Lifestyle/Amenities	\$ 95,000	\$ 31,667	\$ 31,170	\$ 497
Training	\$ 500	\$ 167	\$ -	\$ 167
Subtotal Field Expenditures	\$ 314,561	\$ 104,854	\$ 100,276	\$ 4,578
Maintenance Expenditures				
Canal Maintenance	\$ 14,000	\$ 4,667	\$ -	\$ 4,667
Lake Bank Restoration	\$ 164,000	\$ 54,667	\$ 68,248	\$ (13,581)
Lake Bank Education Project	\$ 3,000	\$ 1,000	\$ -	\$ 1,000
Environmental Services	\$ 10,000	\$ 3,333	\$ -	\$ 3,333
Water Management System	\$ 134,248	\$ 44,749	\$ 44,516	\$ 233
Midge Control	\$ 8,000	\$ 2,667	\$ -	\$ 2,667
Contingencies	\$ 10,000	\$ 3,333	\$ -	\$ 3,333
Fire Line Management	\$ 3,500	\$ 1,167	\$ 1,161	\$ 6
Basin Repair	\$ 3,000	\$ 1,000	\$ -	\$ 1,000
Subtotal Maintenance Expenditures	\$ 349,748	\$ 116,583	\$ 113,925	\$ 2,658

Viera East

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending January 31, 2025

	Adopted Budget	Prorated Budget Thru 01/31/25	Actual Thru 01/31/25	Variance
Grounds Maintenance Expenditures				
Salaries	\$ 232,730	\$ 77,577	\$ 69,786	\$ 7,791
Bonus Program	\$ -	\$ -	\$ 59,814	\$ (59,814)
Administrative Fees	\$ 2,840	\$ 947	\$ 691	\$ 256
FICA	\$ 19,787	\$ 6,596	\$ 5,339	\$ 1,257
Health Insurance	\$ 32,893	\$ 10,964	\$ 10,277	\$ 687
Workers Compensation	\$ 4,942	\$ 1,647	\$ 1,230	\$ 418
Unemployment	\$ 2,608	\$ 869	\$ 900	\$ (30)
Retirement Contribution	\$ 6,682	\$ 2,227	\$ -	\$ 2,227
Telephone	\$ 15,660	\$ 5,220	\$ 3,052	\$ 2,168
Utilities	\$ 15,000	\$ 5,000	\$ 926	\$ 4,074
Property Appraiser	\$ 1,990	\$ 663	\$ 2,391	\$ (1,728)
Insurance- Property	\$ 3,344	\$ 1,115	\$ 1,212	\$ (97)
Repairs	\$ 25,000	\$ 8,333	\$ 13,831	\$ (5,498)
Fuel	\$ 21,000	\$ 7,000	\$ 4,619	\$ 2,381
Park Maintenance	\$ 45,000	\$ 15,000	\$ 8,875	\$ 6,125
Sidewalk Repair	\$ 15,000	\$ 5,000	\$ -	\$ 5,000
Chemicals	\$ 4,000	\$ 1,333	\$ 564	\$ 770
Contingencies	\$ 10,000	\$ 3,333	\$ 8,402	\$ (5,068)
Refuse	\$ 12,000	\$ 4,000	\$ 6,387	\$ (2,387)
Office Supplies	\$ -	\$ -	\$ 1,411	\$ (1,411)
Uniforms	\$ 4,000	\$ 1,333	\$ 624	\$ 709
Fire Alarm System	\$ 7,500	\$ 2,500	\$ 270	\$ 2,230
Rain Bird Pump System	\$ 28,041	\$ 9,347	\$ 9,194	\$ 153
Park Materials	\$ 10,000	\$ 3,333	\$ 262	\$ 3,071
Bay Hill Flow Way Maintenance	\$ 20,000	\$ 6,667	\$ -	\$ 6,667
Subtotal Grounds Maintenance Exp.	\$ 540,017	\$ 180,006	\$ 210,056	\$ (30,050)
Total Operations & Maintenance	\$1,204,326	\$ 401,442	\$ 424,256	\$ (22,814)
Total Expenditures	\$1,428,576	\$ 476,309	\$ 486,077	\$ (9,768)
Excess (Deficiency) of Revenues over Exp.	\$ 31,777		\$ 832,818	
<i>Other Financing Sources/(Uses):</i>				
Transfer In/(Out)- Capital Reserve	\$ (31,777)	\$ -	\$ -	\$ -
Total Other Financing Sources/(Uses)	\$ (31,777)	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (0)		\$ 832,818	
Fund Balance - Beginning	\$ -		\$ 259,828	
Fund Balance - Ending	\$ (0)		\$1,092,646	

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	\$ -	\$ 396,554	\$ 836,923	\$ 59,657	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,293,133
Golf Course Administrative Service	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,760
Donations for Park Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Misc. Income- Farmers Market	\$ -	\$ -	\$ -	\$ 5,593	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,593
Interest Income	\$ -	\$ -	\$ -	\$ 1,408	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,408
Total Revenues	\$ 4,690	\$ 401,244	\$ 841,613	\$ 71,348	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,318,895

Expenditures													
<i>General & Administrative</i>													
Supervisors Fees	\$ 1,288	\$ 2,417	\$ 2,191	\$ 2,467	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,362
Engineering Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Attorney's Fees	\$ 2,988	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,988
Dissemination	\$ 88	\$ 88	\$ 88	\$ 88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350
Trustee Fees	\$ 337	\$ 337	\$ 337	\$ 337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,347
Annual Audit	\$ 1,185	\$ 1,185	\$ 1,185	\$ 1,185	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,740
Collection Agent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Management Fees	\$ 9,604	\$ 9,604	\$ 9,604	\$ 9,604	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,414
Postage	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10
Printing & Binding	\$ 4	\$ 6	\$ 103	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 118
Insurance- Liability	\$ 813	\$ 813	\$ 813	\$ 813	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,253
Legal Advertising	\$ 299	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 299
Other Current Charges	\$ 25	\$ 27	\$ 31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 83
Office Supplies	\$ 103	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 103
Dues & Licenses	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Information Technology	\$ 395	\$ 395	\$ 395	\$ 395	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,578
Total General & Administrative	\$ 17,313	\$ 14,870	\$ 14,745	\$ 14,892	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,820

Operations & Maintenance

Operating Expenditures													
Salaries	\$ 14,769	\$ 14,384	\$ 14,864	\$ 14,864	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,880
Administration Fee	\$ 103	\$ 99	\$ 955	\$ 95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,252
FICA Expense	\$ 1,130	\$ 1,100	\$ 1,137	\$ 1,137	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,504

Viera East
Community Development District
Month to Month- General Fund

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Operating Expenditures Continued													
Health Insurance	\$ 167	\$ 108	\$ 109	\$ 109	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 494
Workers Compensation	\$ 68	\$ 317	\$ 235	\$ 235	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 855
Unemployment	\$ 106	\$ -	\$ 242	\$ 242	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 589
Retirement Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Contractual	\$ 611	\$ 704	\$ 608	\$ 608	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,532
Marketing- Lifestyle/Amenities	\$ 10,450	\$ 4,629	\$ 10,637	\$ 5,454	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,170
Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Operating Exp.	\$ 27,404	\$ 21,342	\$ 28,787	\$ 22,744	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,276
Maintenance Expenditures													
Canal Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lake Bank Restoration	\$ -	\$ -	\$ -	\$ 68,248	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68,248
Lake Bank Education Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Environmental Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Management System	\$ 10,464	\$ 11,124	\$ 12,244	\$ 10,684	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,516
Midge Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Line Management	\$ -	\$ 800	\$ 211	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,161
Basin Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Maintenance Exp.	\$ 10,464	\$ 11,924	\$ 12,455	\$ 79,082	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 113,925
Grounds Maintenance Expenditures													
Salaries	\$ 17,090	\$ 17,235	\$ 17,718	\$ 17,743	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69,786
Bonus Program	\$ -	\$ 59,814	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,814
Administrative Fees	\$ 179	\$ 173	\$ 179	\$ 159	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 691
FICA	\$ 1,307	\$ 1,318	\$ 1,355	\$ 1,357	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,339
Health Insurance	\$ 2,351	\$ 2,351	\$ 2,969	\$ 2,605	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,277
Workers Compensation	\$ 270	\$ 400	\$ 280	\$ 280	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,230
Unemployment	\$ -	\$ -	\$ 290	\$ 610	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900
Retirement Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 1,541	\$ 1,286	\$ 225	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,052
Utilities	\$ -	\$ 540	\$ 75	\$ 310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 926
Property Appraiser	\$ -	\$ -	\$ 2,391	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,391
Insurance- Property	\$ 303	\$ 303	\$ 303	\$ 303	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,212
Repairs	\$ 2,676	\$ 10,116	\$ 883	\$ 156	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,831
Fuel	\$ 1,350	\$ 889	\$ 1,409	\$ 970	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,619

Viera East
Community Development District
Month to Month- General Fund

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Grounds Maintenance Exp. Continued													
Park Maintenance	\$ 489	\$ 2,458	\$ 3,966	\$ 1,962	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,875
Sidewalk Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Chemicals	\$ -	\$ 564	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 564
Contingencies	\$ 250	\$ 5,000	\$ 3,152	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,402
Refuse	\$ 3,356	\$ 615	\$ 1,174	\$ 1,243	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,387
Office Supplies	\$ -	\$ 945	\$ 467	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,411
Uniforms	\$ 312	\$ (201)	\$ 229	\$ 285	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 624
Fire Alarm System	\$ 270	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 270
Rain Bird Pump System	\$ 2,298	\$ 2,298	\$ 2,298	\$ 2,298	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,194
Park Materials	\$ -	\$ 262	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 262
Bay Hill Flow Way Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Grounds Maintenance	\$ 34,043	\$ 106,366	\$ 39,363	\$ 30,283	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 210,056
Total Operations & Maintenance	\$ 71,910	\$ 139,632	\$ 80,605	\$ 132,109	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 424,256
Total Expenditures	\$ 89,223	\$ 154,502	\$ 95,350	\$ 147,001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 486,077
Excess (Def.) of Rev. over Exp.	\$ (84,533)	\$ 246,742	\$ 746,263	\$ (75,653)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 832,818
Other Financing Sources/Uses:													
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Fin. Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (84,533)	\$ 246,742	\$ 746,263	\$ (75,653)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 832,818

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
01/10/25	2025-06	\$115,008.52	(\$3,446.59)	(\$2,231.25)	\$0.00	\$109,330.68	\$57,696.00	\$24,203.88	\$27,430.80	\$109,330.68
01/29/25	Interest	\$3,715.63	\$0.00	\$0.00	\$0.00	\$3,715.63	\$1,960.82	\$822.57	\$932.24	\$3,715.63
						\$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
TOTAL		\$2,602,492.54	\$(102,144.33)	\$(49,932.66)	\$ -	\$ 2,450,415.55	\$ 1,293,133.39	\$ 542,478.60	\$ 614,803.56	\$ 2,450,415.55

94%	Net Percent Collected
\$162,661.62	Balance Remaining to Collect

Viera East
Community Development District
Golf Course, Pro Shop & Restaurant
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending January 31, 2025

	Adopted Budget	Current Month			Year- to - Date		
		Actual 1/31/24	Actual 1/31/25	Variance	Actual Thru 01/31/24	Actual Thru 01/31/25	Variance
<i>Number of Rounds</i>							
Paid Rounds	35,250	3,318	3,766	448	12,341	14,371	2,030
Passholder Rounds	10,000	254	244	(10)	1,169	1,085	(84)
Comp Rounds	3,000	105	124	19	334	496	162
<i>Revenue per Round</i>							
Paid Rounds	\$ 50	\$48	\$49	1	\$187	\$44	(143)
<u>Revenues</u>							
<u>Golf Course Revenue</u>							
Greens Fees	\$ 1,994,243	\$ 160,657	\$ 184,651	\$ 23,995	\$ 568,750	\$ 633,359	\$ 64,608
Gift Cards- Sales	\$ 26,523	\$ 2,228	\$ 2,104	\$ (124)	\$ 9,821	\$ 4,327	\$ (5,494)
Gift Cards- Usage	\$ (26,523)	\$ (2,549)	\$ (1,835)	\$ 714	\$ (4,768)	\$ 3,302	\$ 8,070
Season Advance/Trail Fees	\$ 125,000	\$ 11,040	\$ 7,145	\$ (3,895)	\$ 49,943	\$ 30,433	\$ (19,509)
Loyalty Program	\$ 25,000	\$ 3,051	\$ 1,708	\$ (1,343)	\$ 9,414	\$ 10,801	\$ 1,387
Driving Range	\$ 84,872	\$ 7,132	\$ 7,658	\$ 527	\$ 25,775	\$ 29,081	\$ 3,306
Golf Lessons	\$ 7,000	\$ 960	\$ 1,610	\$ 650	\$ 1,770	\$ 6,060	\$ 4,290
Miscellaneous Income - Golf Course	\$ 15,000	\$ (202)	\$ 1,095	\$ 1,297	\$ 356	\$ 9,048	\$ 8,692
Assessments - Recreation Operating	\$ 18,239	\$ 1,520	\$ 1,520	\$ -	\$ 6,080	\$ 6,080	\$ -
Subtotal Golf Course Revenue	\$ 2,269,354	\$ 183,836	\$ 205,656	\$ 21,821	\$ 667,141	\$ 732,491	\$ 65,350
<u>Pro Shop Revenue</u>							
Merchandise Sales	\$ 122,004	\$ 8,859	\$ 8,722	\$ (137)	\$ 40,478	\$ 41,785	\$ 1,306
Subtotal Pro Shop Revenue	\$ 122,004	\$ 8,859	\$ 8,722	\$ (137)	\$ 40,478	\$ 41,785	\$ 1,306

Viera East
Community Development District
Golf Course, Pro Shop & Restaurant
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending January 31, 2025

	Adopted Budget	Current Month			Year- to - Date		
		Actual 1/31/24	Actual 1/31/25	Variance	Actual Thru 01/31/24	Actual Thru 01/31/25	Variance
<u>Restaurant Revenue</u>							
Food Sales	\$ 404,923	\$ 39,160	\$ 35,874	\$ (3,286)	\$ 131,476	\$ 144,284	\$ 12,808
Snack Sales	\$ 11,000	\$ 544	\$ 419	\$ (125)	\$ 2,514	\$ 2,367	\$ (146)
Beverage Sales	\$ 13,642	\$ 3,505	\$ 3,144	\$ (361)	\$ 15,988	\$ 12,481	\$ (3,508)
Beer Sales	\$ 197,054	\$ 10,669	\$ 16,975	\$ 6,307	\$ 41,279	\$ 66,669	\$ 25,391
Wine Sales	\$ 34,106	\$ 662	\$ 1,323	\$ 661	\$ 1,964	\$ 5,956	\$ 3,993
Liquor Sales	\$ 101,442	\$ 11,405	\$ 16,710	\$ 5,305	\$ 41,150	\$ 63,141	\$ 21,991
Miscellaneous Income - Restaurant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 411	\$ 411
Subtotal Restaurant Revenue	\$ 762,167	\$ 65,943	\$ 74,445	\$ 8,501	\$ 234,371	\$ 295,310	\$ 60,939
Total Revenues	\$ 3,153,525	\$ 258,638	\$ 288,823	\$ 30,185	\$ 941,990	\$ 1,069,585	\$ 127,595

Expenditures

General Expenditures

Other Contractual Services	\$ 20,000	\$ 722	\$ 503	\$ 219	\$ 3,496	\$ 5,758	\$ (2,262)
Telephone	\$ 4,058	\$ 338	\$ 1,628	\$ (1,290)	\$ 1,345	\$ 4,519	\$ (3,174)
Utilities	\$ 5,400	\$ 387	\$ 538	\$ (151)	\$ 1,272	\$ 1,670	\$ (399)
Repairs & Maintenance	\$ 15,000	\$ 275	\$ 323	\$ (48)	\$ 2,206	\$ 6,882	\$ (4,676)
Bank Charges	\$ 55,000	\$ 5,337	\$ 6,267	\$ (930)	\$ 17,109	\$ 19,934	\$ (2,825)
Office Supplies	\$ 4,500	\$ 186	\$ 73	\$ 112	\$ 724	\$ 2,013	\$ (1,289)
Operating Supplies	\$ 5,000	\$ 804	\$ 650	\$ 154	\$ 3,063	\$ 2,539	\$ 524
Dues, Licenses & Subscriptions	\$ 12,000	\$ 649	\$ 1,625	\$ (976)	\$ 3,023	\$ 4,131	\$ (1,108)

Viera East
Community Development District
Golf Course, Pro Shop & Restaurant
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending January 31, 2025

	Adopted Budget	Current Month			Year- to - Date		
		Actual	Actual	Variance	Actual	Actual	Variance
		1/31/24	1/31/25		Thru 01/31/24	Thru 01/31/25	
<i>General Expenditures Continued</i>							
Drug Testing- All departments	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training, Education & Emp. Relations	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ 1,465	\$ (1,465)
Contractual Security	\$ 4,000	\$ -	\$ -	\$ -	\$ 689	\$ 1,111	\$ (422)
IT Services	\$ 3,000	\$ 475	\$ 592	\$ (117)	\$ 1,085	\$ 2,873	\$ (1,788)
Subtotal General Expenditures	\$ 137,458	\$ 9,173	\$ 12,199	\$ (3,026)	\$ 34,011	\$ 52,895	\$ (18,884)
<i>Administrative Expenditures</i>							
Legal Fees	\$ 1,500	\$ -	\$ -	\$ -	\$ 563	\$ -	\$ 563
Arbitrage	\$ 600	\$ 50	\$ 500	\$ (450)	\$ 200	\$ 650	\$ (450)
Dissemination	\$ 1,050	\$ 83	\$ 88	\$ (4)	\$ 333	\$ 350	\$ (17)
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trustee Fees	\$ 4,100	\$ 342	\$ 341	\$ 1	\$ 1,367	\$ 1,363	\$ 4
Annual Audit	\$ 5,000	\$ 417	\$ 423	\$ (7)	\$ 1,667	\$ 1,694	\$ (27)
Golf Course Administrative Services	\$ 56,280	\$ 4,690	\$ 4,690	\$ -	\$ 18,760	\$ 18,760	\$ -
Insurance	\$ 161,889	\$ 12,148	\$ 13,046	\$ (899)	\$ 48,727	\$ 52,251	\$ (3,523)
Property Taxes	\$ 15,000	\$ 856	\$ 746	\$ 110	\$ 2,569	\$ 3,104	\$ (535)
Subtotal Administrative Exp.	\$ 245,419	\$ 18,586	\$ 19,834	\$ (1,248)	\$ 74,185	\$ 78,171	\$ (3,985)
Total General & Administrative	\$ 382,877	\$ 27,759	\$ 32,033	\$ (4,275)	\$ 108,197	\$ 131,066	\$ (22,869)

Viera East
Community Development District
Golf Course, Pro Shop & Restaurant
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending January 31, 2025

	Adopted Budget	Current Month			Year- to - Date		
		Actual 1/31/24	Actual 1/31/25	Variance	Actual Thru 01/31/24	Actual Thru 01/31/25	Variance
<u>Operations & Maintenance</u>							
Golf Operations Expenditures							
Salaries	\$ 314,250	\$ 23,093	\$ 28,184	\$ (5,091)	\$ 93,395	\$ 113,854	\$ (20,459)
Administrative Fee	\$ 16,848	\$ 1,218	\$ 1,081	\$ 137	\$ 4,488	\$ 4,699	\$ (211)
FICA Expense	\$ 26,671	\$ 1,767	\$ 2,156	\$ (389)	\$ 7,811	\$ 8,710	\$ (899)
Health Insurance	\$ 10,500	\$ 458	\$ 171	\$ 287	\$ 2,118	\$ 2,366	\$ (248)
Workers Compensation	\$ 7,077	\$ 365	\$ 445	\$ (80)	\$ 1,168	\$ 1,985	\$ (817)
Unemployment	\$ 10,935	\$ 816	\$ 919	\$ (103)	\$ 2,360	\$ 2,301	\$ 59
Golf Printing	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ 682	\$ (682)
Utilities	\$ 22,500	\$ 1,534	\$ 1,404	\$ 129	\$ 6,685	\$ 5,539	\$ 1,146
Repairs	\$ 1,000	\$ 73	\$ -	\$ 73	\$ 123	\$ 321	\$ (198)
Pest Control	\$ 1,300	\$ 95	\$ -	\$ 95	\$ 380	\$ -	\$ 380
Supplies	\$ 15,000	\$ 1,463	\$ 2,287	\$ (824)	\$ 5,469	\$ 4,206	\$ 1,262
Uniforms	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ 727	\$ (727)
Training, Educ. & Employee Relations	\$ 9,000	\$ -	\$ -	\$ -	\$ 600	\$ 1,108	\$ (508)
Cart Lease	\$ 135,196	\$ 7,109	\$ 11,404	\$ (4,295)	\$ 28,103	\$ 45,934	\$ (17,831)
Cart Maintenance	\$ 5,000	\$ 412	\$ 402	\$ 11	\$ 475	\$ 402	\$ 73
Driving Range	\$ 10,000	\$ -	\$ 379	\$ (379)	\$ 3,032	\$ 379	\$ 2,653
Subtotal Golf Operations Expenditure	\$ 589,277	\$ 38,403	\$ 48,833	\$ (10,430)	\$ 156,206	\$ 193,212	\$ (37,006)
Merchandise Sales							
Cost of Goods Sold	\$ 90,000	\$ 2,066	\$ 7,275	\$ (5,209)	\$ 35,720	\$ 26,231	\$ 9,488
Subtotal Merchandise Sales	\$ 90,000	\$ 2,066	\$ 7,275	\$ (5,209)	\$ 35,720	\$ 26,231	\$ 9,488

Viera East
Community Development District
Golf Course, Pro Shop & Restaurant
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending January 31, 2025

	Adopted Budget	Current Month			Year- to - Date		
		Actual	Actual	Variance	Actual	Actual	Variance
		1/31/24	1/31/25		Thru 01/31/24	Thru 01/31/25	
Golf Course Maintenance Expenditures							
Salaries	\$ 474,149	\$ 37,047	\$ 41,248	\$ (4,201)	\$ 147,022	\$ 156,913	\$ (9,891)
Administrative Fees	\$ 6,616	\$ 462	\$ 423	\$ 39	\$ 1,789	\$ 1,699	\$ 90
FICA Expense	\$ 43,881	\$ 2,813	\$ 3,155	\$ (342)	\$ 12,187	\$ 12,004	\$ 183
Employee Insurance	\$ 38,513	\$ 3,978	\$ 6,297	\$ (2,319)	\$ 12,649	\$ 19,012	\$ (6,362)
Workers Compensation	\$ 10,462	\$ 580	\$ 649	\$ (69)	\$ 2,511	\$ 2,719	\$ (208)
Unemployment	\$ 6,418	\$ 1,309	\$ 1,415	\$ (106)	\$ 2,140	\$ 2,252	\$ (112)
Utilities/Water	\$ 30,000	\$ 2,181	\$ 2,386	\$ (206)	\$ 9,683	\$ 9,394	\$ 289
Repairs	\$ 48,000	\$ 1,797	\$ 4,881	\$ (3,084)	\$ 16,537	\$ 12,257	\$ 4,280
Restaurant Repairs	\$ 10,000	\$ 2,458	\$ 43	\$ 2,414	\$ 4,639	\$ 823	\$ 3,816
Fuel & Oil	\$ 40,000	\$ 1,298	\$ 1,970	\$ (673)	\$ 10,163	\$ 9,611	\$ 552
Pest Control	\$ 2,000	\$ 160	\$ 368	\$ (208)	\$ 640	\$ 1,478	\$ (839)
Irrigation/Drainage	\$ 20,000	\$ 520	\$ 535	\$ (15)	\$ 5,575	\$ 3,394	\$ 2,181
Sand and Topsoil	\$ 26,500	\$ 1,246	\$ 1,270	\$ (24)	\$ 3,441	\$ 3,657	\$ (216)
Flower/Mulch	\$ 7,000	\$ 104	\$ -	\$ 104	\$ 1,592	\$ -	\$ 1,592
Fertilizer	\$ 175,000	\$ 9,800	\$ 9,963	\$ (163)	\$ 42,416	\$ 28,425	\$ 13,991
Seed/Sod	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 272	\$ (272)
Trash Removal	\$ 3,000	\$ 219	\$ 970	\$ (750)	\$ 658	\$ 1,196	\$ (537)
Contingency	\$ 7,500	\$ -	\$ -	\$ -	\$ 220	\$ -	\$ 220
First Aid	\$ 800	\$ -	\$ -	\$ -	\$ 35	\$ -	\$ 35
Operating Supplies	\$ 20,000	\$ -	\$ 1,367	\$ (1,367)	\$ 1,456	\$ 3,649	\$ (2,193)
Training	\$ 9,000	\$ -	\$ 245	\$ (245)	\$ 419	\$ 441	\$ (22)
Janitorial Supplies	\$ 1,000	\$ 46	\$ 103	\$ (56)	\$ 161	\$ 316	\$ (155)
Janitorial Services	\$ 13,956	\$ 2,749	\$ 1,120	\$ 1,629	\$ 10,528	\$ 3,748	\$ 6,780
Soil & Water Testing	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uniforms	\$ 10,000	\$ 837	\$ 1,266	\$ (429)	\$ 3,531	\$ 4,030	\$ (499)

Viera East
Community Development District
Golf Course, Pro Shop & Restaurant
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending January 31, 2025

	Adopted Budget	Current Month			Year- to - Date		
		Actual 1/31/24	Actual 1/31/25	Variance	Actual Thru 01/31/24	Actual Thru 01/31/25	Variance
Golf Course Maintenance Expenditures Continued							
Equipment Rental	\$ 2,000	\$ 40	\$ -	\$ 40	\$ 159	\$ 2,595	\$ (2,435)
Equipment Lease	\$ 216,000	\$ 17,893	\$ 17,900	\$ (7)	\$ 70,832	\$ 71,768	\$ (936)
Subtotal Grounds Maintenance Exp.	\$ 1,232,795	\$ 87,536	\$ 97,576	\$ (10,040)	\$ 360,983	\$ 351,651	\$ 9,332
Total Operations & Maintenance	\$ 1,912,072	\$ 128,005	\$ 153,684	\$ (25,679)	\$ 552,909	\$ 571,095	\$ (18,186)

Restaurant Expenditures

Restaurant Expenditures

Restaurant Manager Contract	\$ -	\$ -	\$ -	\$ -	\$ 10,833	\$ -	\$ 10,833
Salaries	\$ 320,250	\$ 24,997	\$ 30,353	\$ (5,356)	\$ 92,776	\$ 122,220	\$ (29,444)
Administrative Fee	\$ 7,956	\$ 616	\$ 651	\$ (34)	\$ 2,228	\$ 2,904	\$ (676)
FICA Expense	\$ 29,041	\$ 2,837	\$ 3,304	\$ (467)	\$ 10,379	\$ 13,205	\$ (2,827)
Health Insurance	\$ 14,000	\$ 1,134	\$ 812	\$ 322	\$ 3,702	\$ 6,162	\$ (2,460)
Workers Compensation	\$ 7,300	\$ 209	\$ 478	\$ (269)	\$ 1,515	\$ 1,674	\$ (159)
Unemployment	\$ 6,882	\$ 1,272	\$ 1,439	\$ (166)	\$ 2,442	\$ 2,731	\$ (289)
Telephone	\$ 5,250	\$ 395	\$ -	\$ 395	\$ 2,390	\$ -	\$ 2,390
Utilities	\$ 11,000	\$ 747	\$ 651	\$ 96	\$ 3,616	\$ 2,967	\$ 649
Pest Control	\$ 1,200	\$ 95	\$ -	\$ 95	\$ 380	\$ -	\$ 380
Merchant Fees	\$ 27,500	\$ 1,838	\$ 2,268	\$ (430)	\$ 7,089	\$ 9,191	\$ (2,102)
Equipment Lease	\$ 1,500	\$ 83	\$ 143	\$ (60)	\$ 332	\$ 571	\$ (239)
Kitchen Equipment/Supplies	\$ 3,000	\$ 845	\$ 1,403	\$ (558)	\$ 1,424	\$ 5,770	\$ (4,346)
Paper & Plastic Supplies	\$ 15,000	\$ 797	\$ 578	\$ 219	\$ 5,633	\$ 3,921	\$ 1,712
Operating Supplies	\$ 20,000	\$ 460	\$ -	\$ 460	\$ 3,786	\$ 194	\$ 3,592

Viera East
Community Development District
Golf Course, Pro Shop & Restaurant
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending January 31, 2025

	Adopted Budget	Current Month			Year- to - Date		
		Actual	Actual	Variance	Actual	Actual	Variance
		1/31/24	1/31/25		Thru 01/31/24	Thru 01/31/25	
Restaurant Expenditures Continued							
Delivery/Gas	\$ 7,000	\$ 641	\$ 400	\$ 241	\$ 2,261	\$ 1,648	\$ 613
Dues & License	\$ 11,500	\$ 565	\$ 1,024	\$ (459)	\$ 4,434	\$ 3,335	\$ 1,099
Subtotal Restaurant Expenditures	\$ 488,379	\$ 37,534	\$ 43,503	\$ (5,969)	\$ 155,219	\$ 176,491	\$ (21,272)
Cost of Goods Sold							
Food Cost	\$ 139,388	\$ 15,337	\$ 20,305	\$ (4,968)	\$ 51,651	\$ 76,726	\$ (25,075)
Snack Cost	\$ 5,250	\$ 215	\$ 232	\$ (17)	\$ 800	\$ 1,738	\$ (938)
Beverage Cost	\$ 16,800	\$ 2,369	\$ 2,845	\$ (477)	\$ 8,717	\$ 11,185	\$ (2,468)
Beer Cost	\$ 74,550	\$ 5,117	\$ 5,025	\$ 92	\$ 17,855	\$ 26,108	\$ (8,253)
Wine Cost	\$ 5,250	\$ 396	\$ 708	\$ (312)	\$ 1,347	\$ 2,717	\$ (1,370)
Liquor Cost	\$ 32,550	\$ 5,063	\$ 4,428	\$ 635	\$ 17,093	\$ 22,084	\$ (4,990)
Subtotal Cost of Goods Sold	\$ 273,788	\$ 28,496	\$ 33,543	\$ (5,047)	\$ 97,463	\$ 140,557	\$ (43,094)
Total Restaurant Expenditures	\$ 762,167	\$ 66,030	\$ 77,046	\$ (11,016)	\$ 252,682	\$ 317,048	\$ (64,366)
Total Expenditures	\$ 3,057,116	\$ 221,793	\$ 262,763	\$ (40,970)	\$ 913,788	\$ 1,019,209	\$ (105,422)
Excess (Deficiency) of Rev. over Exp.	\$ 96,409	\$ 36,845	\$ 26,060	\$ 71,155	\$ 28,203	\$ 50,376	\$ 233,017

Viera East
Community Development District
Golf Course, Pro Shop & Restaurant
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending January 31, 2025

	Adopted Budget	Current Month			Year- to - Date		
		Actual 1/31/24	Actual 1/31/25	Variance	Actual Thru 01/31/24	Actual Thru 01/31/25	Variance
<i>Other Financing Sources/(Uses):</i>							
Assessments - Recreation Debt Service	\$ 560,250	\$ 46,688	\$ 46,688	\$ -	\$ 186,750	\$ 186,750	\$ -
Interest Income	\$ 1,000	\$ 1,299	\$ 1,300	\$ 0	\$ 5,206	\$ 4,917	\$ (289)
Transfer In/(Out) - Capital Reserve	\$ (84,410)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Expense	\$ (53,250)	\$ (6,479)	\$ (4,438)	\$ 2,042	\$ (25,917)	\$ (17,750)	\$ 8,167
Principal Expense	\$ (520,000)	\$ (40,833)	\$ (43,333)	\$ (2,500)	\$ (163,333)	\$ (173,333)	\$ (10,000)
Total Other Financing Sources/(Uses)	\$ (96,410)	\$ 674	\$ 216	\$ (458)	\$ 2,706	\$ 583	\$ (2,123)
Net Change in Fund Balance	\$ (0)	\$ 37,519	\$ 26,277		\$ 30,909	\$ 50,960	
Fund Balance - Beginning	\$ -				\$ 639,514	\$ 772,231	
Fund Balance - Ending	\$ (0)				\$ 670,423	\$ 823,191	

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

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<i>Number of Rounds</i>													
Paid Rounds	2,855	3,890	3,860	3,766									14,371
Passholder Rounds	226	301	314	244									1,085
Comp Rounds	116	112	144	124									496
<i>Revenue per Round</i>													
Paid Rounds	\$38	\$43	\$45	\$49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$44
Revenues:													
<u>Golf Course Revenue</u>													
Greens Fees	\$ 108,644	\$ 165,383	\$ 174,680	\$ 184,651	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 633,359
Gift Cards- Sales	\$ 93	\$ 998	\$ 1,133	\$ 2,104	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,327
Gift Cards- Usage	\$ (349)	\$ 339	\$ 5,147	\$ (1,835)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,302
Season Advance/Trail Fees	\$ 9,215	\$ 7,123	\$ 6,951	\$ 7,145	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,433
Loyalty Program	\$ 4,624	\$ 2,725	\$ 1,744	\$ 1,708	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,801
Driving Range	\$ 5,417	\$ 8,194	\$ 7,812	\$ 7,658	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,081
Golf Lessons	\$ 1,050	\$ 1,710	\$ 1,690	\$ 1,610	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,060
Misc. Income Golf Course	\$ 6,669	\$ (399)	\$ 1,683	\$ 1,095	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,048
Assessments - Recreation Op.	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,080
Subtotal Golf Course Revenue	\$ 136,882	\$ 187,593	\$ 202,360	\$ 205,656	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 732,491
<u>Pro Shop Revenue</u>													
Merchandise Sales	\$ 8,217	\$ 11,776	\$ 13,069	\$ 8,722	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,785
Subtotal Pro Shop Revenue	\$ 8,217	\$ 11,776	\$ 13,069	\$ 8,722	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,785
<u>Restaurant Revenue</u>													
Food Sales	\$ 33,898	\$ 36,477	\$ 38,035	\$ 35,874	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 144,284
Snack Sales	\$ 587	\$ 805	\$ 557	\$ 419	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,367
Beverage Sales	\$ 3,482	\$ 3,468	\$ 2,387	\$ 3,144	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,481
Beer Sales	\$ 13,966	\$ 16,776	\$ 18,952	\$ 16,975	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,669
Wine Sales	\$ 1,411	\$ 1,858	\$ 1,365	\$ 1,323	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,956
Liquor Sales	\$ 14,033	\$ 15,884	\$ 16,514	\$ 16,710	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,141
Misc. Income - Restaurant	\$ 411	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 411
Subtotal Restaurant Revenue	\$ 67,788	\$ 75,267	\$ 77,810	\$ 74,445	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 295,310
Total Revenues	\$ 212,887	\$ 274,636	\$ 293,239	\$ 288,823	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,069,585

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

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<u>Expenditures:</u>													
<u>General Expenditures:</u>													
Other Contractual Services	\$ 1,999	\$ 2,773	\$ 483	\$ 503	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,758
Telephone	\$ 354	\$ 366	\$ 2,172	\$ 1,628	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,519
Utilities	\$ 332	\$ 421	\$ 379	\$ 538	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,670
Repairs & Maintenance	\$ 275	\$ 5,952	\$ 332	\$ 323	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,882
Bank Charges	\$ 4,276	\$ 3,632	\$ 5,760	\$ 6,267	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,934
Office Supplies	\$ 591	\$ 338	\$ 1,010	\$ 73	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,013
Operating Supplies	\$ 464	\$ 619	\$ 806	\$ 650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,539
Dues, Licenses & Subscriptions	\$ 849	\$ 649	\$ 1,008	\$ 1,625	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,131
Drug Testing- All departments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training, Education & Emp. Rel.	\$ 1,314	\$ 99	\$ 52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,465
Contractual Security	\$ 59	\$ 1,053	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,111
IT Services	\$ 955	\$ 869	\$ 457	\$ 592	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,873
Subtotal General Expenditure	\$ 11,468	\$ 16,770	\$ 12,458	\$ 12,199	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,895
<u>Administrative Expenditures:</u>													
Legal Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Arbitrage	\$ 50	\$ 50	\$ 50	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650
Dissemination	\$ 88	\$ 88	\$ 88	\$ 88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trustee Fees	\$ 341	\$ 341	\$ 341	\$ 341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,363
Annual Audit	\$ 423	\$ 423	\$ 423	\$ 423	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,694
Golf Course Admin. Services	\$ 4,690	\$ 4,690	\$ 4,690	\$ 4,690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,760
Insurance	\$ 13,046	\$ 13,046	\$ 13,111	\$ 13,046	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,251
Property Taxes	\$ 786	\$ 786	\$ 786	\$ 746	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,104
Subtotal Administrative Exp.	\$ 19,424	\$ 19,424	\$ 19,489	\$ 19,834	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,171
Total General & Admin.	\$ 30,892	\$ 36,194	\$ 31,947	\$ 32,033	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 131,066

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

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<u>Operations & Maintenance</u>													
Golf Operations Expenditures													
Salaries	\$ 26,578	\$ 29,704	\$ 29,389	\$ 28,184	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 113,854
Administrative Fee	\$ 1,211	\$ 1,192	\$ 1,214	\$ 1,081	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,699
FICA Expense	\$ 2,033	\$ 2,272	\$ 2,248	\$ 2,156	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,710
Health Insurance	\$ 1,211	\$ 911	\$ 74	\$ 171	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,366
Workers Compensation	\$ 419	\$ 656	\$ 464	\$ 445	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,985
Unemployment	\$ 295	\$ 442	\$ 644	\$ 919	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,301
Golf Printing	\$ -	\$ 682	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 682
Utilities	\$ 1,383	\$ 1,402	\$ 1,349	\$ 1,404	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,539
Repairs	\$ -	\$ 77	\$ 243	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 321
Pest Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ -	\$ 1,812	\$ 107	\$ 2,287	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,206
Uniforms	\$ 727	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 727
Training, Education & Emp. Rel.	\$ 710	\$ 398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,108
Cart Lease	\$ 11,404	\$ 11,653	\$ 11,474	\$ 11,404	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,934
Cart Maintenance	\$ -	\$ -	\$ -	\$ 402	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 402
Driving Range	\$ -	\$ -	\$ -	\$ 379	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 379
Subtotal Operating Exp.	\$ 45,971	\$ 51,202	\$ 47,206	\$ 48,833	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 193,212
Merchandise Expenditures													
Cost of Goods Sold	\$ 6,506	\$ 6,800	\$ 5,651	\$ 7,275	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,231
Subtotal Merchandise Exp.	\$ 6,506	\$ 6,800	\$ 5,651	\$ 7,275	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,231
Golf Course Maintenance Exp.													
Salaries	\$ 38,557	\$ 37,852	\$ 39,256	\$ 41,248	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 156,913
Administrative Fees	\$ 430	\$ 415	\$ 430	\$ 423	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,699
FICA Expense	\$ 2,950	\$ 2,896	\$ 3,003	\$ 3,155	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,004
Employee Insurance	\$ 2,938	\$ 2,963	\$ 6,814	\$ 6,297	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,012
Workers Compensation	\$ 608	\$ 843	\$ 620	\$ 649	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,719
Unemployment	\$ 80	\$ 74	\$ 683	\$ 1,415	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,252
Utilities/Water	\$ 2,254	\$ 2,258	\$ 2,496	\$ 2,386	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,394
Repairs	\$ 2,800	\$ 1,708	\$ 2,868	\$ 4,881	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,257
Restaurant Repairs	\$ -	\$ -	\$ 780	\$ 43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 823

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

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Golf Course Maintenance Exp. Cont.													
Fuel & Oil	\$ 2,741	\$ 1,805	\$ 3,095	\$ 1,970	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,611
Pest Control	\$ 371	\$ 371	\$ 368	\$ 368	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,478
Irrigation/Drainage	\$ 1,975	\$ 712	\$ 172	\$ 535	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,394
Sand and Topsoil	\$ 1,245	\$ -	\$ 1,142	\$ 1,270	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,657
Flower/Mulch	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fertilizer	\$ 2,768	\$ 7,989	\$ 7,705	\$ 9,963	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,425
Seed/Sod	\$ -	\$ 272	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 272
Trash Removal	\$ 226	\$ -	\$ -	\$ 970	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,196
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
First Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Supplies	\$ 294	\$ 771	\$ 1,217	\$ 1,367	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,649
Training	\$ -	\$ 196	\$ -	\$ 245	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 441
Janitorial Supplies	\$ 37	\$ -	\$ 175	\$ 103	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 316
Janitorial Services	\$ 765	\$ 768	\$ 1,095	\$ 1,120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,748
Soil & Water Testing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uniforms	\$ 1,033	\$ 1,292	\$ 438	\$ 1,266	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,030
Equipment Rental	\$ 48	\$ 47	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,595
Equipment Lease	\$ 16,948	\$ 19,171	\$ 17,749	\$ 17,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71,768
Subtotal Golf Main. Exp.	\$ 79,068	\$ 82,401	\$ 92,607	\$ 97,576	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 351,651
Total Operations & Mainten.	\$ 131,544	\$ 140,403	\$ 145,464	\$ 153,684	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 571,095

Restaurant Expenditures

Restaurant Expenditures

Restaurant Manager Contract	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries	\$ 29,058	\$ 31,565	\$ 31,244	\$ 30,353	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122,220
Administrative Fee	\$ 731	\$ 757	\$ 765	\$ 651	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,904
FICA Expense	\$ 3,070	\$ 3,422	\$ 3,409	\$ 3,304	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,205
Health Insurance	\$ 1,529	\$ 1,997	\$ 1,824	\$ 812	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,162
Workers Compensation	\$ 450	\$ 253	\$ 492	\$ 478	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,674
Unemployment	\$ 230	\$ 260	\$ 803	\$ 1,439	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,731
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ 827	\$ 820	\$ 668	\$ 651	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,967
Pest Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Restaurant Expenditures Continued													
Merchant Fees	\$ 2,153	\$ 2,338	\$ 2,431	\$ 2,268	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,191
Equipment Lease	\$ 143	\$ 143	\$ 143	\$ 143	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 571
Kitchen Equipment/Supplies	\$ 1,580	\$ 1,454	\$ 1,333	\$ 1,403	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,770
Paper & Plastic Supplies	\$ 1,385	\$ 842	\$ 1,117	\$ 578	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,921
Operating Supplies	\$ 194	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 194
Delivery/Gas	\$ 476	\$ 320	\$ 451	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,648
Dues & License	\$ 569	\$ 871	\$ 871	\$ 1,024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,335
Subtotal Restaurant Exp.	\$ 42,395	\$ 45,042	\$ 45,550	\$ 43,503	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 176,491
Cost of Goods Sold													
Food Cost	\$ 15,832	\$ 23,624	\$ 16,964	\$ 20,305	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76,726
Snack Cost	\$ 271	\$ 333	\$ 903	\$ 232	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,738
Beverage Cost	\$ 3,808	\$ 2,080	\$ 2,452	\$ 2,845	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,185
Beer Cost	\$ 7,345	\$ 6,215	\$ 7,523	\$ 5,025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,108
Wine Cost	\$ 440	\$ 603	\$ 966	\$ 708	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,717
Liquor Cost	\$ 4,739	\$ 5,982	\$ 6,935	\$ 4,428	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,084
Subtotal Cost of Goods Sold	\$ 32,435	\$ 38,836	\$ 35,743	\$ 33,543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,557
Total Restaurant Exp.	\$ 74,830	\$ 83,879	\$ 81,293	\$ 77,046	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 317,048
Total Expenditures	\$ 237,267	\$ 260,476	\$ 258,704	\$ 262,763	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,019,209
Excess (Def.) of Rev. over Exp.	\$ (24,380)	\$ 14,161	\$ 34,535	\$ 26,060	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,376
Other Financing Sources/Uses:													
Assess. -Recreation Debt Service	\$ 46,688	\$ 46,688	\$ 46,688	\$ 46,688	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 186,750
Interest Income	\$ 1,226	\$ 1,279	\$ 1,112	\$ 1,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,917
Transfer In/(Out)- Cap. Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Expense	\$ (4,438)	\$ (4,438)	\$ (4,438)	\$ (4,438)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (17,750)
Principal Expense	\$ (43,333)	\$ (43,333)	\$ (43,333)	\$ (43,333)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (173,333)
Total Other Fin Sources/Uses	\$ 142	\$ 196	\$ 29	\$ 216	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 583
Net Change in Fund Balance	\$ (24,237)	\$ 14,357	\$ 34,564	\$ 26,277	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,960

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

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Cost of Goods Sold as a % of Sales:													
Food Cost	46.7%	64.8%	44.6%	56.6%									
Snack Cost	46.1%	41.4%	162.1%	55.4%									
Beverage Cost	109.4%	60.0%	102.7%	90.5%									
Beer Cost	52.6%	37.0%	39.7%	29.6%									
Wine Cost	31.2%	32.4%	70.8%	53.5%									
Liquor Cost	33.8%	37.7%	42.0%	26.5%									

Viera East
Community Development District
Capital Reserve Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending January 31, 2025

	Adopted Budget	Prorated Budget Thru 01/31/25	Actual Thru 01/31/25	Variance
Revenues				
Interest	\$ 500	\$ 167	\$ 2,211	\$ 2,044
Total Revenues	\$ 500	\$ 167	\$ 2,211	\$ 2,044
Expenditures:				
Capital Outlay	\$ 80,000	\$ 26,667	\$ 278,638	\$ (251,971)
Truck Maintenance	\$ 25,000	\$ 8,333	\$ -	\$ 8,333
Sign Project	\$ 20,000	\$ 6,667	\$ -	\$ 6,667
Vehicle Purchase	\$ 20,000	\$ 6,667	\$ -	\$ 6,667
Total Expenditures	\$ 145,000	\$ 48,333	\$ 278,638	\$ (251,971)
Excess (Deficiency) of Revenues over Expen			\$ (144,500)	\$ (276,427)
Other Financing Sources/(Uses)				
Transfer In/(Out)- General Fund	\$ 31,777	\$ -	\$ -	\$ -
Transfer In/(Out)- Golf Course	\$ 84,410	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ 116,187	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (28,313)		\$ (276,427)	
Fund Balance - Beginning	\$1,660,412		\$1,582,623	
Fund Balance - Ending	\$1,632,099		\$1,306,196	

Viera East

**Community Development District
Capital Reserve Fund
Capital Outlay Check Register Detail
For The Period Ending January 31, 2025**

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	Utility Vehicle	\$ 18,119.68
11/30/24	Landirr	Renovation of Bunkers	\$ 118,260.00
12/05/24	Accurate Air Conditioning	Cooler/Freezer Installation Final Pmt.	\$ 13,246.87
01/21/25	Environmental Restoration Serv.	Raccoon Court Fountain	\$ 19,596.00
Total			<u>\$ 278,637.84</u>

Viera East
Community Development District
Debt Service Fund Series 2020
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending January 31, 2025

	Adopted Budget	Prorated Budge Thru 01/31/25	Actual Thru 01/31/25	Variance
Revenues:				
Assessments - Tax Roll	\$ 655,615	\$ 614,804	\$ 614,804	\$ -
Interest	\$ 500	\$ 167	\$ 4,474	\$ 4,307
Total Revenues	\$ 656,115	\$ 614,970	\$ 619,278	\$ 4,307
Expenditures:				
Interest - 11/1	\$ 80,658	\$ 80,658	\$ 80,658	\$ -
Principal - 5/1	\$ 500,000	\$ -	\$ -	\$ -
Interest - 5/1	\$ 80,658	\$ -	\$ -	\$ -
Total Expenditures	\$ 661,315	\$ 80,658	\$ 80,658	\$ -
Excess (Deficiency) of Revenues over Expen	\$ (5,200)		\$ 538,620	
Other Financing Sources/(Uses):				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (5,200)		\$ 538,620	
Fund Balance - Beginning	\$ 132,287		\$ 357,224	
Fund Balance - Ending	\$ 127,087		\$ 895,844	

Viera East
Community Development District
Capital Projects Fund Series 2020
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending January 31, 2025

	Adopted Budget	Prorated Budget Thru 01/31/25	Actual Thru 01/31/25	Variance
Revenues				
Interest	\$ -	\$ -	\$ 1,900	\$ 1,900
Total Revenues	\$ -	\$ -	\$ 1,900	\$ 1,900
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ (150)	\$ 150
Total Expenditures	\$ -	\$ -	\$ (150)	\$ 150
Excess (Deficiency) of Revenues over Expen	\$ -		\$ 2,050	
Other Financing Sources/(Uses)				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ -		\$ 2,050	
Fund Balance - Beginning	\$ -		\$ 61,662	
Fund Balance - Ending	\$ -		\$ 63,713	