



Viera East CDD
Workshop Meeting

Tuesday
March 13, 2025
6:30 p.m.

Faith Viera Lutheran Church
5550 Faith Drive
Viera, Florida

1. Roll Call
2. Discussion of Reserve Study
3. Discussion of Logo
4. District Manager's Report
5. General Manager's Report
6. Restaurant Report
7. Lifestyle/ Marketing Report
8. Supervisor's Requests
9. Adjournment

SECTION II

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)																	
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%						14,821										
1.101	3	3	Each	Doors, Overhead	2034	to 25	10	3,200.00	9,600	9,600	0.1%																13,282
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%		31,799							38,638							46,948
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%																
1.104	310	310	Linear Feet	Railings, Aluminium, Patio	2034	to 35	10	140.00	43,400	43,400	0.4%																60,047
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%																
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%				21,164												26,565
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%																175,022
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%																19,693
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%				19,358												
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%									12,136							
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%							11,567									
1.204	10	10	Each	Furnishings, Pro Shop, Display Fixtures	2035	to 15	11	750.00	7,500	7,500	0.2%																10,719
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%			13,972													17,537
1.206	22	22	Each	Furnishings, Restaurant, Tables	2034	to 15	10	550.00	12,100	12,100	0.3%																16,741
1.207	7	7	Each	Light Fixtures, Pendants and Chandeliers, Restaurant	2045	20 to 25	21	650.00	4,550	4,550	0.1%																
1.208	1	1	Each	Rest Room, Cart Barn	2029	20 to 25	5	4,500.00	4,500	4,500	0.1%						5,293										
1.209	2	2	Each	Rest Rooms, Main (Excl. Floor Coatings)	2040	to 20	16	24,000.00	48,000	48,000	0.5%																
1.210	1	1	Allowance	Sales Counter and Cabinetry, Pro Shop	2050	to 30	26	45,000.00	45,000	45,000	0.6%																
1.211	5	5	Each	Window Treatments, Restaurant	2030	8 to 10	6	950.00	4,750	4,750	0.2%							5,772									
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%			6,616					7,782								9,154
1.301	1	1	Each	Dishwasher, Semi-Automatic, Ecolab	2040	to 20	16	7,500.00	7,500	7,500	0.1%																
1.302	1	1	Each	Exhaust Hood with Integrated Fire Suppression	2034	to 20	10	30,000.00	30,000	30,000	0.7%																41,507
1.303	1	1	Each	Freezer, Freestanding with 2 Doors, True	2032	to 15	8	6,700.00	6,700	6,700	0.1%									8,687							
1.304	1	1	Each	Freezer, Undercounter with 2 Drawers, Dukers	2032	to 15	8	2,600.00	2,600	2,600	0.1%									3,371							
1.305	1	1	Each	Fryer, Double, Avantco	2030	to 12	6	9,200.00	9,200	9,200	0.3%							11,179									
1.306	1	1	Each	Fryer, Double, Royal	2030	to 12	6	9,200.00	9,200	9,200	0.3%							11,179									
1.307	1	1	Each	Ice Machine, Freestanding, Manitowoc	2032	to 15	8	4,500.00	4,500	4,500	0.1%									5,835							
1.308	1	1	Each	Ice Machine, Undercounter	2031	to 15	7	3,200.00	3,200	3,200	0.1%								4,017								
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%							3,767									
1.310	1	1	Each	Kegeator, 8 Taps, Avantco, Restaurant Bar	2035	to 15	11	3,800.00	3,800	3,800	0.1%																5,431
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%																
1.312	2	2	Each	Refrigerated Prep Tables, Avantco	2035	to 15	11	2,800.00	5,600	5,600	0.1%																8,004

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					144,354										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				139,721									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:

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- 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:

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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 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 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%			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									
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%															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
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%									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

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)																
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 EFI	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	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	

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)																	

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 III



VIERA EAST

GOLF COURSES



GOLF COURSE



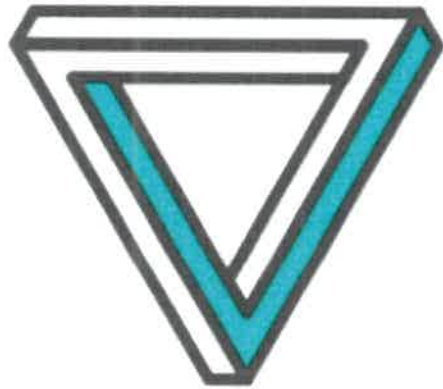
VIERA EAST



VIERA EAST
GOLF COURSE







VIERA EAST
GOLF CLUB







