Viera East
Community Development District

Agenda

November 20, 2025

AGENDA

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

November 13, 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, November 20, 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 November 6, 2025, Board of Supervisors Meeting
5. New Business
    A. Consideration of Well Easement Agreement
    B. Review of Scope of Work for Patio and Sim Room
6. Old Business
    A. Chairman Letter on Logo
    B. Action Items List
7. Staff Reports
    A. General Manager's Report
    B. District Manager's Report
    C. Lifestyle/ Marketing Report
    D. Restaurant Report
8. Treasurer's Report
    A. Approval of Check Register
    B. Balance Sheet and Income Statements
9. Supervisor's Requests
10. Adjournment

MINUTES

to be provided under separate cover

SECTION V

SECTION A

AGREEMENT TO GRANT WELL EASEMENT

This **AGREEMENT TO GRANT WELL EASEMENT** (this "**Agreement**"), is made and entered into as of the Effective Date (defined below), by and between **VIERA EAST COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special purpose government organized under Chapter 190, Florida Statutes, whose mailing address is c/o Governmental Management Services, District Manager, 219 E. Livingston St. Orlando, FL 32801 ("**VECDD**"), and **VIERA EAST GOLF COURSE DISTRICT ASSOCIATION, INC.**, a Florida not for profit corporation, whose mailing address is 6792 Lake Gloria Blvd, Orlando, FL 32809 ("**Association**").

RECITALS

A. VECDD is the owner of certain real property located in Brevard County, Florida, as more particularly set forth on attached Exhibit "A" (the "**Property**").

B. Association is a homeowners association subject to the jurisdiction of VECDD.

C. Association has requested an easement from VECDD in order to construct, operate and maintain an irrigation well on and under the Property (the "**Easement**").

D. VECDD finds that the installation of an irrigation well is beneficial for residents, and has agreed to grant the Easement to the Association pursuant to a separate written agreement, subject to the terms, conditions and provisions of this Agreement.

NOW, THEREFORE, for and in consideration of Ten Dollars ($10.00) in hand paid, for the mutual covenants and agreements contained herein and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, VECDD and the Association do hereby covenant and agree as follows:

1. **Recitals**. The above recitals are true and correct and are hereby incorporated herein by this reference.

2. **Phase I Environmental Site Assessment**. On or before the date is that is ninety (90) days after the Effective Date, the Association shall obtain a Phase I Environmental Site Assessment covering the Property (the "**Phase I**") at the Association's expense. The Association shall provide a copy of the Phase I to VECDD promptly upon the Association's receipt of same for VECDD's review. Additionally, either: (i) the Phase I shall also be certified to VECDD; or (ii) the Association shall cause the preparer of the Phase I to issue a reliance letter in favor of VECDD which shall be delivered to VECDD concurrently with the Phase I.

3. **Phase II Environmental Site Assessment**. If: (i) the Phase I indicates that a recognized environmental condition exists with respect to the Property; (ii) the Phase I indicates that a Phase II Environmental Site Assessment (a "**Phase II**") is recommended or necessary; or (iii) VECDD determines in VECDD's sole discretion (after reviewing the Phase I) that a Phase II is necessary or desirable, then VECDD shall notify the Association of the existence of (i), (ii) or (iii) (the "**Phase II Demand Notice**"). Within ninety (90) days after the Association's receipt of the Phase II Demand Notice, the Association shall obtain a Phase II covering the Property at the Association's expense. The Association shall provide a copy of the Phase II to VECDD promptly upon the Association's receipt of same for VECDD's review. Additionally, either: (i) the Phase II shall also be certified to VECDD; or (ii) the Association shall cause the preparer of the Phase II to issue a reliance letter in favor of VECDD which shall be delivered to VECDD concurrently with the Phase II.

4. **<u>VECDD Review of Environmental Site Assessment(s)</u>**. Following VECDD's receipt of the Phase I and the Phase II (if applicable) VECD shall review same to determine, in VECDD's sole discretion, whether the Property is suitable for an irrigation well. If VECDD determines that the Property is not suitable for an irrigation well based on the Phase I and/or the Phase II (if applicable), then VECDD may either: (i) terminate this Agreement by providing written notice to the Association, and following such termination neither party shall have any further rights or obligations this Agreement except as expressly set forth otherwise herein; or (ii) designate another portion of VECDD's adjacent property for the Association's construction, operation and maintenance of an irrigation well (the "**Alternate Location**"). If the Association determines that the Alternate Location is not suitable for an irrigation well for the Association's intended use, the Association may terminate this Agreement upon written notice to VECDD, and following such termination neither party shall have any further rights or obligations this Agreement except as expressly set forth otherwise herein.

5. **<u>Grant of License</u>**. This Agreement shall constitute a revocable license in favor of the Association, and the Association's consultants, for the limited purpose(s) of obtaining the Phase I and the Phase II (if applicable) contemplated by this Agreement. The license contemplated hereby shall automatically be revoked upon the termination of this Agreement.

6. **<u>Agreement to Grant Easement</u>**. If VECDD determines, based on the Phase I and/or the Phase II (if applicable), that the Property is suitable for an irrigation well as requested by the Association, VECDD and the Association shall work together in good faith to agree upon the terms and conditions of an easement agreement pursuant to which: (i) VECDD will grant the Association an easement so that the Association will construct, operate and maintain an irrigation well on the Property at the Association's expense; (ii) the plans for the construction of the irrigation well shall be subject to VECDD's prior written approval which shall not be unreasonably withheld, conditioned or delayed; and (iii) the parties shall agree to such other terms and conditions as may be mutually agreeable in connection with the irrigation well contemplated hereby.

7. **<u>Indemnification</u>**. The Association agrees to indemnify, protect, defend and hold VECDD harmless from and against any and all claims, demands, causes of action, suits, judgments, costs and expenses (including, without limitation, reasonable attorneys' fees and court costs), of any nature whatsoever, resulting from or arising out of the Association's exercise of the rights granted under this Agreement, including without limitation the conducting of the Phase I and the Phase II (if applicable) by or on behalf of the Association, unless such damage or injury shall have been due to the gross negligence or willful misconduct of VECDD. Additionally, the Association shall promptly restore any damage to the Property caused by the Phase I or the Phase II contemplated hereby. The provisions of this Section shall survive the expiration or earlier termination of this Agreement.

8. **<u>Term of Agreement</u>**. This Agreement shall become effective as of the Effective Date and, unless otherwise provided herein, shall terminate on the date that is two hundred ten (210) days after the Effective Date. Notwithstanding the foregoing, the Association may terminate this Agreement at any time if the Association determines that the Property is not suitable for the construction, operation and maintenance of an irrigation well as intended by the Association. Additionally, VECDD may terminate this Agreement upon written notice to the Association if VECDD has not received a copy of the Phase I (together with the certification or reliance letter contemplated above) within ninety (90) days after the Effective Date.

9. **<u>Remedies</u>**. If the Association defaults under any term, provision, condition or obligation set forth in this Agreement, and such default continues for a period of ten (10) days after written notice from VECDD alleging such default, VECDD may exercise any remedy available to VECDD at law or in equity on account of the Association's default.

10. **Notices**. All notices, demands, consents and approvals which may or are required or permitted to be given by either party to the other hereunder shall be in writing and shall be deemed to have been fully given when delivered personally, sent by a nationally recognized overnight courier service for next day or overnight delivery, or sent by United States Mail, certified or registered, return receipt requested, postage prepaid, in any event addressed to the applicable recipient at the address provided in the introductory paragraph of this Agreement.

11. **Miscellaneous**.

(a) This Agreement supersedes all prior discussions and agreements between the parties with respect to the matters contemplated by this Agreement. This Agreement contains the sole and entire understanding between the parties with respect to the matters contemplated by this Agreement, and all promises, inducements, offers, solicitations, agreements, representations and warranties heretofore made between the parties, if any, are merged into this Agreement.

(b) No delay or omission of any party hereto in the exercise of any right accruing upon any breach or default of the other party shall impair such right or be construed to be a waiver thereof, and each such right may be exercised at any time during the continuance of such a breach or default. A waiver by any party hereto of a breach of, or default in, any provision of this Agreement by the other party shall not be construed to be a waiver of any subsequent breach of or default in the same or any other provision of this Agreement.

(c) No breach of or default in the provisions of this Agreement shall entitle any party to cancel, rescind or otherwise terminate this Agreement or any of the rights and obligations declared hereunder, but such limitation shall not affect, in any manner, any of the other rights or remedies which any party may have hereunder and/or at law or in equity by reason of any breach of or default in the provisions of this Agreement. Except as may be expressly limited by the terms of this Agreement, all rights, powers and privileges conferred hereunder shall be cumulative and not restrictive of those provided at law or in equity.

(d) If any provision of this Agreement, or a portion thereof, or the application thereof to any person or circumstance, shall, to any extent be held invalid, inoperative or unenforceable, the remainder of this Agreement, or the application of such provision or portion thereof to any persons or circumstances, shall not be affected thereby. Each provision of this Agreement shall be valid and enforceable to the fullest extent permitted by law.

(e) This Agreement shall be construed and governed in accordance with the laws of the State of Florida.

(f) This Agreement may be executed electronically and in counterparts, each of which shall be deemed an original, and all of which shall constitute one agreement.

(g) The effective date of this Agreement (the "**Effective Date**") shall be the date that this Agreement is last executed by the Association or VECDD, as indicated beneath their respective signatures below.

IN WITNESS WHEREOF, VECDD and the Association have entered into this Agreement as of the Effective Date.

VECDD:	**Association:**
VIERA EAST COMMUNITY DEVELOPMENT DISTRICT, a special purpose government organized under Chapter 190, Florida Statutes	**VIERA EAST GOLF COURSE DISTRICT ASSOCIATION, INC.**, a Florida not for profit corporation
By: District Manager, Governmental Management Services – Central Florida, LLC, a Florida limited liability company	By: ______________________________
By: ______________________________	Print Name: ______________________________
Print Name: ______________________________	Title: ______________________________
Title: ______________________________	Date: ______________________________
Date: ______________________________	

<u>EXHIBIT "A"</u>
(The Property)

SECTION B

Scope of Work: Drawings and Permitting

Defining Project Deliverables and Approval Requirements

Introduction

This document outlines the scope of work related to the development of project drawings and the permitting process. This Contractor will coordinate with the owners Architect. All fees required by the Architect will be paid by the owner.

1. Preparation of Project Drawings

- Architectural Drawings: Develop comprehensive floor plans, elevations, sections, and detailed drawings reflecting the design intent and compliance with applicable codes.
- Structural Drawings: Provide detailed structural plans, including foundation, framing, and support systems, with calculations as required.
- MEP Drawings: Prepare mechanical, electrical, and plumbing systems layouts, including schematics, schedules, and specifications.
- Civil Drawings: Include site plans, grading, drainage, and utility layouts as necessary for the project's location.
- Revisions and Coordination: Revise drawings based on stakeholder feedback and coordinate between disciplines to ensure fully integrated documents.

2. Permitting Process

- Research and Identification: Identify all required permits and approvals based on project scope, location, and jurisdictional regulations.
- Document Preparation: Assemble all documents, including drawings, calculations, and application forms, necessary for permit submission.
- Submission to Authorities: Submit complete permit packages to relevant local, state, and federal agencies as required.
- Permit Acquisition: Track the status of all permit applications and obtain final approvals prior to the start of construction.

3. Deliverables

- Full set of signed and sealed construction drawings (digital and/or hard copy as required)
- Permit application packages and correspondence records
- Documentation of all permit approvals and required revisions
- Final permit certificates for project file

4. Schedule and Coordination

- Establish a project timeline for drawing production, review cycles, and permitting submissions
- Coordinate with consultants, contractors, and regulatory agencies to ensure timely approvals
- Conduct regular meetings to review progress and address issues related to drawings and permitting

5. Exclusions

- Work not expressly related to the preparation of drawings and permitting is excluded unless otherwise specified in supplemental agreements.
- Fees for permit applications, impact fees, or other government charges are not included unless stated.

Builder Fee for this Scope of Work is $5,000.00

SECTION VI

SECTION A

November 7, 2025

Dear Board Members, Jim and Jason,

Thank you for all that you do for the VECDD, our residents and customers. I appreciate that you all care deeply about our organization and how we serve the community.

I also need to let you know that I was not happy with the logo decision process last night because the logo decision was clearly on the agenda, but the Board did not have access to any of the prior logos that we had discussed and directed in prior meetings. Ron had the logos printed from 2 meetings ago, and none of the most recent versions of the logos were in our package or printed for us. I think this led to a longer discussion than necessary and a poor decision.

The logos that were not in our Board package were professionally designed. Professional design includes:

1. Horizonal and vertical and sometimes square versions of the logo, so that it can be used to appropriate brand digital spaces and printed items.
2. A branding color palette with Pantone and/or RGB/HEX values that can be used for print and digital.
3. Showing how the branding will look in various places and items that will be branded, including Web site, and social media post/ad, apparel and merchandise.

I have made it clear that I do not agree with the logo decision. For the record, I think this decision will not serve us well in the years to come. I don't think the crane represents Viera, since they are everywhere in Central Florida. They are not unique to our golf course. As I said last night, I think we should update the Viera V logo, or use one of the other V logos that we've been working on these past months.

I don't think we have to emulate other golf courses; we can carve our own path and other golf courses will likely follow us. As a public community golf course we have become a best case example and a source of pride for our community…we have become a leader and can chart our own path.

I agree that staff buy-in is important. If we firmly believe we should move forward with this logo, I will be asking to see a professional approach that includes all of the numbered items above. For our next meeting, I want to see variations of the logo that address all three points above.

Sincerely,

Jennifer De Vries
Chairwoman of the Board of Supervisors
Viera East Community Development District

SECTION B

Viera East CDD Action Items
11/20/2025

Item #	Action Item	Assigned To:	Status	Date Added	Estimated Start	Estimated Completion	Comments/Estimated Completion
1	Park Improvements	Moller/Webb	**Ongoing**	**2/22/24**			Sign Approved, Awaiting BC Approval
2	VEGDA Well Agreement	Showe/Moller	**Ongoing**	**9/11/25**			On Agenda for Approval
3	Clubhouse Improvements - Sim/Deck	Moller	**Ongoing**	**11/6/25**			Design Proposal on Agenda

Updated 11/13/25

SECTION VIII

SECTION A

Viera East

Community Development District

Check Register Summary

November 1, 2025 through November 14, 2025

Fund	Date	Check #'s		Amount
General Fund				
	11/06/25	5660-5668	$	23,333.96
	10/02/25	5669-5674	$	1,412.81
		Sub-Total	$	24,746.77
Capital Reserve				
	11/13/25	214	$	48,841.88
		Sub-Total	$	48,841.88
Golf Course				
	11/06/25	33067-33090	$	44,963.61
	11/06/25	33079 Voided	$	(100.00)
	10/02/25	33091-33107	$	26,828.26
		Sub-Total	$	71,691.87
Total			**$**	**145,280.52**

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
11/06/25	00285	10/17/25	2165	202510	340-53800-47300		*	1,800.00		
			GRASS CUTTING							
						A NEW LIFE LAWN CARE & MORE			1,800.00	005660
11/06/25	00267	10/16/25	25-10-05	202510	340-53800-47900		*	713.90		
			30 YARD ROLLOFF							
						BERRY DISPOSAL			713.90	005661
11/06/25	00306	10/30/25	30910	202510	320-53800-48000		*	330.00		
			1/6 PAGE AD							
		10/30/25	30911	202510	320-53800-48000		*	433.50		
			1/4 PAGE AD							
						BLUEWATER CREATIVE GROUP, INC.			763.50	005662
11/06/25	00040	10/31/25	502859	202510	330-53800-47200		*	11,750.20		
			MONTHLY SERVICE							
						ECOR INDUSTRIES, INC.			11,750.20	005663
11/06/25	00268	11/04/25	28257	202511	310-51300-32200		*	1,000.00		
			AUDIT FY25							
						GRAU AND ASSOCIATES			1,000.00	005664
11/06/25	00219	10/27/25	26752510	202510	340-53800-46000		*	217.28		
			BATTERY							
						ROYAL BATTERY DIST, INC.			217.28	005665
11/06/25	00259	10/25/25	59 VECDD	202510	320-53800-48000		*	2,960.00		
			SOCIAL MEDIA MARKETING							
						UNIQUE WEBB CONSULTING			2,960.00	005666
11/06/25	00188	10/29/25	32311358	202510	340-53800-54100		*	88.45		
			UNIFORMS							
						UNIFIRST CORPORATION			88.45	005667
11/06/25	00131	8/25/25	7872397	202508	310-51300-31900		*	673.43		
			TRUSTEE FEES							
		8/25/25	7872397	202508	300-15500-10000		*	3,367.20		
			TRUSTEE FEES							
						U.S. BANK			4,040.63	005668
11/13/25	00364	10/01/25	92639	202510	310-51300-54000		*	175.00		
			SPECIAL DISTRICT FEE							
						FLORIDACOMMERCE, BUREAU OF BUDGET M			175.00	005669
11/13/25	00210	11/10/25	42334 NO	202511	340-53800-47300		*	48.23		
			2200 CLUBHOUSE DR							

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		11/10/25	42334 NO	202511	340-53800-47300		*	72.34		
			2200 CLUBHOUSE DR							
		11/10/25	54565 NO	202511	340-53800-43500		*	344.38		
			2300 CLUBHOUSE DR							
		11/10/25	57086 NO	202511	340-53800-43500		*	28.33		
			4563 BRAYWICK CT							
		11/10/25	75454 NO	202511	340-53800-47300		*	54.73		
			5240 MURRELL RD							
						FPL			548.01	005670
11/13/25	00365	11/12/25	11122025	202511	320-53800-54100		*	256.80		
			REIMBURSEMENT							
						FREDERICK PHILLIPS			256.80	005671
11/13/25	00283	9/11/25	09112025	202509	340-53800-22000		*	189.00		
			REIMBURSE							
						HARVEY MEISTER			189.00	005672
11/13/25	00190	10/31/25	420349	202510	340-53800-46000		*	72.15		
			NAPA GAL 15W40							
						NAPA AUTO PARTS			72.15	005673
11/13/25	00188	11/05/25	32311368	202511	340-53800-54100		*	171.85		
			UNIFORMS							
						UNIFIRST CORPORATION			171.85	005674

TOTAL FOR BANK A 24,746.77

TOTAL FOR REGISTER 24,746.77

*** CHECK DATES 11/01/2025 - 11/14/2025 *** VIERA EAST-SBA FUND
BANK C CAPITAL RESERVES

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
11/13/25	00101	11/05/25	2125	202511	320-53800-60000		*	48,841.88		
			4 OPENING SCREEN PERMIT							
						SHUTTER SHACK HURRICANE PROTECTION			48,841.88	000214

TOTAL FOR BANK C	48,841.88
TOTAL FOR REGISTER	48,841.88

*** CHECK DATES 11/01/2025 - 11/14/2025 *** VIERA EAST- GOLF COURSE
BANK B VIERA EAST-GOLF

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	EXPENSED TO... DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
11/06/25	01485	10/21/25	92164852	202510	300-14200-10000		*	280.00		
			HATS							
		10/23/25	92166104	202510	300-14200-10000		*	1,743.30		
			GOLF BALLS							
		10/24/25	92166845	202510	300-14200-10000		*	1,029.00		
			GOLF BALLS							
		10/27/25	92167481	202510	300-14200-10000		*	1,389.39		
			GOLF BALLS							
						ACUSHNET COMPANY			4,441.69	033067
11/06/25	00091	10/24/25	INV06534	202510	300-14200-10000		*	1,212.38		
			TOWELS							
						AHEAD LLC			1,212.38	033068
11/06/25	01560	10/31/25	00123872	202510	330-57200-43100		*	226.98		
			CYLINDER RENTAL							
						ARC3 GASES, INC			226.98	033069
11/06/25	01668	10/20/25	64540	202510	390-57200-51160		*	280.00		
			JANITORIAL SVC							
		10/27/25	64837	202510	390-57200-51160		*	280.00		
			JANITORIALS SVCS							
						BREVARD HOME CLEANING			560.00	033070
11/06/25	01689	10/30/25	672851	202510	300-14100-10000		*	113.00		
			BREAD							
						BREVARD BAKERS BREAD INC			113.00	033071
11/06/25	01690	11/05/25	11052025	202511	340-57200-51100		*	32.09		
			REIMBURSEMENT							
						DARREN GAUS			32.09	033072
11/06/25	01695	10/09/25	8678119	202510	340-57200-51200		*	227.39		
			STAND BAG							
		10/10/25	8679860	202510	300-14200-10000		*	395.63		
			IRONS							
		10/14/25	8682475	202510	300-14200-10000		*	295.50		
			SRZ ZXI							
		10/21/25	8689966	202510	350-57200-51300		*	1,206.00		
			RANGE BALLS							
		10/21/25	8690014	202510	300-14200-10000		*	532.57		
			LAUNCHER							
		10/24/25	8697338	202510	300-14200-10000		*	226.00		
			CAPS							
						DUNLOP SPORTS AMERICAS			2,883.09	033073

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB	SUBCLASS / VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
11/06/25	01340	10/23/25	0225332-	202510	390-57200-46000		*	1,204.68		
			EP-200							
						EASY PICKER GOLF PRODUCTS, INC.			1,204.68	033074
11/06/25	01681	10/21/25	15989039	202510	320-57200-54210		*	146.93		
			SECURITY							
						EVERON, LLC			146.93	033075
11/06/25	01196	11/04/25	94476629	202511	350-57200-46300		*	304.75		
			RXV KEYS							
						E-Z-GO A TEXTRON COMPANY			304.75	033076
11/06/25	00097	10/22/25	505272	202510	340-57200-42600		*	1,076.26		
			SCORECARD							
						GOLF ASSOCIATES SCORECARD COMPANY			1,076.26	033077
11/06/25	01526	10/29/25	10292025	202510	340-57200-54100		*	100.00		
			REIMBURSEMENT							
		10/29/25	10292025	202511	340-57200-54100		V	100.00-		
			REIMBURSEMENT							
						JIM MOLLER			.00	033078
11/06/25	01658	10/30/25	25666	202510	320-57200-46000		*	148.50		
			REPLACE BOLTS							
						LACY'S LOCKSMITH			148.50	033079
11/06/25	00808	10/30/25	10302025	202510	330-57200-12000		*	797.00		
			PETTY CASH OFFICE							
		10/30/25	10302025	202510	320-57200-51200		*	43.00		
			PETTY CASH OFFICE							
						PETTY CASH			840.00	033080
11/06/25	00808	10/31/25	10312025	202510	330-57200-12000		*	744.00		
			PETTY CASH							
						PETTY CASH			744.00	033081
11/06/25	00315	10/28/25	762936	202510	390-57200-51100		*	230.16		
			FLAGS 1 MONTH							
		10/28/25	762936	202510	300-15500-10000		*	690.47		
			FLAGS 3 MONTHS							
		10/28/25	762962	202510	390-57200-51100		*	219.01		
			FLAGS 1 MONTH							
		10/28/25	762962	202510	300-15500-10000		*	657.01		
			FLAGS 3 MONTHS							
						PRESTIGE FLAG INC			1,796.65	033082

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB	SUBCLASS / VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
11/06/25	00626	11/04/25	2023161	202509	310-57200-31500	ATTORNEY FEES	*	5,207.00		
						SHUTTS & BOWEN LLP			5,207.00	033083
11/06/25	01210	11/01/25	70075334	202511	320-57200-51000	OFFICE SUPPLIES	*	63.38		
						STAPLES ADVANTAGE			63.38	033084
11/06/25	00130	10/28/25	72239898	202510	300-14100-10200	BEVERAGE	*	343.57		
		10/28/25	72239898	202510	300-14100-10000	FOOD	*	1,492.31		
		10/28/25	72239898	202510	330-57200-43100	FUEL	*	6.50		
		11/01/25	72241064	202511	300-14100-10200	BEVERAGE	*	250.74		
		11/01/25	72241064	202511	330-57200-51025	KITCHEN	*	389.88		
		11/01/25	72241064	202511	300-14100-10000	FOOD	*	1,970.49		
		11/01/25	72241064	202511	330-57200-43100	FUEL	*	6.50		
		11/04/25	72241529	202511	300-14100-10000	FOOD	*	2,826.99		
		11/04/25	72241529	202511	330-57200-51050	PAPER	*	137.79		
		11/04/25	72241529	202511	330-57200-43100	FUEL	*	6.50		
						SYSCO			7,431.27	033085
11/06/25	01512	10/28/25	22229389	202510	390-57200-54600	RENT	*	242.06		
		10/28/25	22229389	202510	350-57200-46100	RENT	*	10,784.30		
		10/28/25	22229389	202510	390-57200-54600	RENT	*	253.59		
		10/28/25	22229389	202510	350-57200-46100	RENT	*	492.60		
		10/29/25	2229819	202510	390-57200-54600	RENT	*	1,065.98		
						THE HUNTINGTON NATIONAL BANK			12,838.53	033086
11/06/25	01672	10/31/25	18778762	202510	320-57200-54500	TELEPHONE	*	453.68		
						TPX COMMUNICATIONS			453.68	033087

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
11/06/25	01588	10/31/25	10904	202510	390-57200-47500		*	1,728.00		
			RIGHTLLINE							
						TURF SOLUTIONS OF FLORIDA INC			1,728.00	033088
11/06/25	00807	10/29/25	32311358	202510	390-57200-54100		*	179.53		
			UNIFORMS							
						UNIFIRST CORPORATION			179.53	033089
11/06/25	00068	10/27/25	9308076-	202511	320-57200-34100		*	998.45		
			8 YARD DUMPSTER							
		10/27/25	9308369-	202511	390-57200-47900		*	232.77		
			6 YARD DUMPSTER							
						WASTE MANAGEMENT			1,231.22	033090
11/13/25	01654	11/11/25	1876193	202511	320-57200-51100		*	153.74		
			MATS							
						ALSCO			153.74	033091
11/13/25	01560	11/11/25	00124159	202511	330-57200-43100		*	163.92		
			GASES							
						ARC3 GASES, INC			163.92	033092
11/13/25	01668	11/03/25	65253	202511	390-57200-51160		*	280.00		
			JANITORIAL SVCS							
						BREVARD HOME CLEANING			280.00	033093
11/13/25	01689	11/06/25	672882	202511	300-14100-10000		*	113.00		
			BREAD							
		11/08/25	672895	202511	300-14100-10000		*	108.00		
			BREAD							
						BREVARD BAKERS BREAD INC			221.00	033094
11/13/25	00850	11/13/25	2522305N	202511	300-15500-10000		*	2,366.61		
			22522305 NOV25							
		11/13/25	2617168N	202511	300-15500-10000		*	487.80		
			2617168 NOV25							
						BREVARD COUNTY TAX COLLECTOR			2,854.41	033095
11/13/25	01388	11/11/25	AR143021	202511	390-57200-54600		*	117.51		
			PRINTER LEASE							
						DEX IMAGING			117.51	033096
11/13/25	00035	11/10/25	33189 NO	202511	330-57200-43000		*	701.86		
			2300 CLUBHOUSE DR							
		11/10/25	33189 NO	202511	340-57200-43000		*	701.86		
			2300 CLUBHOUSE DR							

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	#
		11/10/25	45156 NO	202511	390-57200-43000		*	3,280.63		
			5250 MURRELL RD							
		11/10/25	45156 NO	202511	300-11500-10000		*	820.16		
			5250 MURRELL RD							
		11/10/25	52104 NO	202511	330-57200-43000		*	750.11		
			2300 CLUBHOUSE DR							
						FPL			6,254.62	033097
11/13/25	00587	11/06/25	16888406	202511	390-57200-46110		*	837.84		
			GASOLINE							
		11/06/25	16888406	202511	300-13100-10000		*	412.66		
			GASOLINE							
		11/06/25	16888407	202511	390-57200-46110		*	315.59		
			DIESEL							
		11/06/25	16888407	202511	300-13100-10000		*	155.44		
			DIESEL							
						GLOVER OIL COMPANY INC			1,721.53	033098
11/13/25	00564	11/03/25	55559	202511	390-57200-47300		*	1,134.17		
			T-ANGLE							
		11/03/25	55559	202511	300-15500-10000		*	5,670.83		
			T-ANGLE							
						GOLF SPECIALTIES, INC.			6,805.00	033099
11/13/25	01693	10/29/25	10292025	202510	300-13100-10000		*	30.92		
			NUTS AND BOLTS							
		10/29/25	10292025	202510	300-13100-10000		*	74.68		
			CLEANING PRODUCTS							
		10/29/25	10292025	202510	300-13100-10000		*	27.91		
			PVC							
		10/29/25	10292025	202510	300-13100-10000		*	35.78		
			GLASSES							
		10/29/25	10292025	202510	300-13100-10000		*	136.08		
			PAINT							
		10/29/25	10292025	202510	300-13100-10000		*	33.32		
			2X4							
		10/29/25	10292025	202510	300-13100-10000		*	19.87		
			BATTERIES							
		10/29/25	10292025	202510	300-13100-10000		*	25.88		
			GFCI							
		10/29/25	10292025	202510	300-13100-10000		*	1.47		
			SCREWS							
		10/29/25	10292025	202510	300-13100-10000		*	19.98		
			SHOVEL							
		10/29/25	10292025	202510	330-57200-46000		*	104.21		
			SUPPLIES							

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	#
		10/29/25	10292025	202510	300-13100-10000	SHOCKWAVE	*	54.97		
						HOME DEPOT CREDIT SERVICES			565.07	033100
11/13/25	01658	11/05/25	25680	202511	320-57200-46000	REPLACE DOOR CLOSER	*	450.00		
						LACY'S LOCKSMITH			450.00	033101
11/13/25	01700	11/05/25	0280562	202511	330-57200-51100	ICE	*	350.00		
						LEE'S ICE			350.00	033102
11/13/25	00603	11/05/25	217960	202511	390-57200-46000	STARTER REWIND ASSY	*	50.94		
						ROCKLEDGE MOWER & SERVICE			50.94	033103
11/13/25	01334	11/04/25	16027971	202511	390-57200-47300	DIVOT SAND 50LB	*	23.84		
						SITEONE LANDSCAPE SUPPLY, LLC			23.84	033104
11/13/25	00130	11/07/25	72242098	202511	300-14100-10000	FOOD	*	977.57		
		11/07/25	72242098	202511	300-14100-10200	BEVERAGE	*	239.96		
		11/07/25	72242098	202511	330-57200-51050	PAPER	*	45.95		
		11/07/25	72242098	202511	330-57200-43100	FUEL	*	6.50		
		11/11/25	72242820	202511	300-14100-10000	FOOD	*	2,825.50		
		11/11/25	72242820	202511	300-14100-10200	BEVERAGE	*	813.12		
		11/11/25	72242820	202511	320-57200-51100	G/C	*	575.62		
		11/11/25	72242820	202511	330-57200-43100	FUEL	*	6.50		
						SYSCO			5,490.72	033105
11/13/25	00807	11/05/25	32311368	202511	390-57200-54100	UNIFORMS	*	179.53		
						UNIFIRST CORPORATION			179.53	033106
11/13/25	00117	10/31/25	41310463	202510	390-57200-46000	OIL FILTER	*	177.03		
		11/06/25	41312086	202511	390-57200-46000	ROLLER	*	969.40		
						WESCOTURF INC.			1,146.43	033107

TOTAL FOR BANK B 71,691.87

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
							TOTAL FOR REGISTER		71,691.87		

SECTION B

Viera East

Community Development District

Unaudited Financial Reporting

October 31, 2025

Table of Contents

Viera East

Community Development District

Combined Balance Sheet

October 31, 2025

	General Fund	Capital Reserve Fund	Debt Service Fund	Capital Projects Fund	Golf Course/ Recreation Fund	Totals Governmental Funds
Assets						
Cash						
Operating Account	$ 144,470	$ -	$ -	$ -	$ 386,836	$ 531,306
Capital Reserve Account	$ -	$ 351,581	$ -	$ -	$ -	$ 351,581
Assessments Receivable	$ -	$ -	$ -	$ -	$ 48,207	$ 48,207
Accounts Receivable	$ -	$ -	$ -	$ -	$ 99	$ 99
Due from Capital Projects	$ -	$ 14,443	$ -	$ -	$ -	$ 14,443
Due from Capital Reserve	$ -	$ -	$ -	$ -	$ -	$ -
Due from Golf Course	$ -	$ -	$ -	$ -	$ -	$ -
Due from General Fund	$ -	$ -	$ -	$ -	$ 14,400	$ 14,400
Due from Other	$ -	$ -	$ -	$ -	$ -	$ -
Prepaid Expenses	$ 25,722	$ -	$ -	$ -	$ 165,104	$ 190,826
Inventory - Pro Shop	$ -	$ -	$ -	$ -	$ 43,966	$ 43,966
Inventory - Hook & Eagle	$ -	$ -	$ -	$ -	$ 42,514	$ 42,514
Investments						
State Board of Administration	$ 220,977	$ 1,118,482	$ -	$ -	$ 307,248	$ 1,646,706
Series 2012						
Reserve	$ -	$ -	$ -	$ -	$ 287,186	$ 287,186
Benefit Assessment	$ -	$ -	$ -	$ -	$ 56,546	$ 56,546
Bond Service	$ -	$ -	$ -	$ -	$ 6,588	$ 6,588
Recreation Fees	$ -	$ -	$ -	$ -	$ 107,469	$ 107,469
Prepaid Expenses - Debt	$ -	$ -	$ -	$ -	$ -	$ -
Series 2020						
Reserve	$ -	$ -	$ 240,505	$ -	$ -	$ 240,505
Temporary Interest	$ -	$ -	$ 97	$ -	$ -	$ 97
Bond Service	$ -	$ -	$ 138,097	$ -	$ -	$ 138,097
Project	$ -	$ -	$ -	$ 65,757	$ -	$ 65,757
Improvements (Net of Depreciation)	$ -	$ -	$ -	$ -	$ 1,779,589	$ 1,779,589
Total Assets	**$ 391,169**	**$ 1,484,505**	**$ 378,698**	**$ 65,757**	**$ 3,245,751**	**$ 5,565,880**
Liabilities						
Accounts Payable	$ 21,833	$ -	$ -	$ -	$ 38,483	$ 60,316
Accrued Expenses	$ 1,252	$ -	$ -	$ -	$ 1,028	$ 2,280
Deferred Revenue - Season Advance	$ -	$ -	$ -	$ -	$ 59,139	$ 59,139
Deferred Revenue - Special Assessment O&M	$ -	$ -	$ -	$ -	$ 16,719	$ 16,719
Deferred Revenue - Special Assessment Debt	$ -	$ -	$ -	$ -	$ (16,719)	$ (16,719)
Due to General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Due to Golf Course	$ 14,400	$ -	$ -	$ -	$ -	$ 14,400
Due to Debt Service	$ -	$ -	$ -	$ -	$ -	$ -
Due to Capital Reserve	$ -	$ -	$ -	$ 14,443	$ -	$ 14,443
Accrued Interest Payable	$ -	$ -	$ -	$ -	$ 24,459	$ 24,459
Accrued Principal Payable	$ -	$ -	$ -	$ -	$ 45,417	$ 45,417
Accrued Payroll Payable	$ 15,006	$ -	$ -	$ -	$ 55,656	$ 70,662
Notes Payable	$ -	$ -	$ -	$ -	$ 766,826	$ 766,826
Sales Tax Payable	$ -	$ -	$ -	$ -	$ 25,125	$ 25,125
Event Deposits	$ -	$ -	$ -	$ -	$ -	$ -
Bonds Payable - Series 2012	$ -	$ -	$ -	$ -	$ 1,065,000	$ 1,065,000
Bond Discount	$ -	$ -	$ -	$ -	$ (4,294)	$ (4,294)
Deferred Loss	$ -	$ -	$ -	$ -	$ (35,353)	$ (35,353)
Total Liabilites	**$ 52,491**	**$ -**	**$ -**	**$ 14,443**	**$ 2,041,486**	**$ 2,108,420**
Fund Balance						
Nonspendable						
Prepaid Items	$ 25,722	$ -	$ -	$ -	$ -	$ 25,722
Restricted for						
Debt Service - Series 2020	$ -	$ -	$ 378,698	$ -	$ -	$ 378,698
Capital Projects - Series 2020	$ -	$ -	$ -	$ 51,314	$ -	$ 51,314
Assigned for						
Capital Reserves	$ -	$ 1,484,505	$ -	$ -	$ -	$ 1,484,505
Unassigned	$ 312,956	$ -	$ -	$ -	$ 1,204,265	$ 1,517,221
Total Fund Balances	**$ 338,678**	**$ 1,484,505**	**$ 378,698**	**$ 51,314**	**$ 1,204,265**	**$ 3,457,460**
Total Liabilities & Fund Balance	$ 391,169	$ 1,484,505	$ 378,698	$ 65,757	$ 3,245,751	$ 5,565,880

Viera East

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending October 31, 2025

	Adopted Budget	Prorated Budget Thru 10/31/25	Actual Thru 10/31/25	Variance
Revenues				
Maintenance Assessments	$ 1,378,973	$ 114,914	$ -	$ (114,914)
Golf Course Administrative Services	$ 56,280	$ 4,690	$ 4,690	$ -
Miscellaneous Revenue - Marketing	$ 10,000	$ 833	$ -	$ (833)
Interest Income	$ 5,000	$ 417	$ 802	$ 385
Total Revenues	**$1,450,253**	**$ 120,854**	**$5,492**	**$ (115,363)**
Expenditures				
General & Administrative				
Supervisors Fees	$ 30,519	$ 2,543	$ 1,272	$ 1,272
Engineering Fees	$ 5,000	$ 417	$ -	$ 417
Attorney's Fees	$ 20,000	$ 1,667	$ -	$ 1,667
Dissemination	$ 1,082	$ 90	$ 90	$ (0)
Trustee Fees	$ 6,160	$ 513	$ 337	$ 177
Annual Audit	$ 15,022	$ 1,252	$ 1,252	$ (0)
Collection Agent	$ 2,575	$ 215	$ 215	$ (0)
Management Fees	$ 118,700	$ 9,892	$ 9,892	$ (0)
Postage	$ 2,000	$ 167	$ 5	$ 162
Printing & Binding	$ 2,500	$ 208	$ -	$ 208
Insurance - Liability	$ 12,804	$ 1,067	$ 904	$ 163
Legal Advertising	$ 2,500	$ 208	$ -	$ 208
Other Current Charges	$ 1,200	$ 100	$ 56	$ 44
Office Supplies	$ 2,000	$ 167	$ 41	$ 125
Dues & Licenses	$ 175	$ 175	$ 175	$ -
Information Technology	$ 4,972	$ 414	$ 414	$ (0)
Total General & Administrative	**$ 227,208**	**$ 19,094**	**$ 14,652**	**$ 4,442**

Viera East

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending October 31, 2025

	Adopted Budget	Prorated Budget Thru 10/31/25	Actual Thru 10/31/25	Variance
Operations & Maintenance				
Operating Expenditures				
Salaries	$ 187,425	$ 15,619	$ 16,799	$ (1,181)
Administration Fee	$ 1,508	$ 126	$ 73	$ 52
FICA Expense	$ 14,338	$ 1,195	$ 1,805	$ (610)
Health Insurance	$ 5,250	$ 438	$ 109	$ 328
Workers Compensation	$ 4,169	$ 347	$ 373	$ (25)
Unemployment	$ 1,119	$ 93	$ -	$ 93
Retirement Contribution	$ 5,061	$ 422	$ -	$ 422
Other Contractual	$ 10,000	$ 833	$ 655	$ 179
Marketing - Lifestyle/Amenities	$ 116,000	$ 9,667	$ 8,097	$ 1,570
Training	$ 500	$ 42	$ -	$ 42
Subtotal Field Expenditures	**$ 345,370**	**$ 28,781**	**$ 27,911**	**$ 869**
Maintenance Expenditures				
Canal Maintenance	$ 14,000	$ 1,167	$ -	$ 1,167
Lake Bank Restoration	$ 164,000	$ 13,667	$ -	$ 13,667
Lake Bank Education Project	$ 3,000	$ 250	$ -	$ 250
Environmental Services	$ 10,000	$ 833	$ -	$ 833
Water Management System	$ 148,622	$ 12,385	$ 11,750	$ 635
Midge Control	$ 8,000	$ 667	$ -	$ 667
Contingencies	$ 7,500	$ 625	$ 50	$ 575
Fire Line Management	$ 3,500	$ 292	$ -	$ 292
Basin Repair	$ 3,000	$ 250	$ -	$ 250
Subtotal Maintenance Expenditures	**$ 361,622**	**$ 30,135**	**$ 11,800**	**$ 18,335**

Viera East

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending October 31, 2025

	Adopted Budget	Prorated Budget Thru 10/31/25	Actual Thru 10/31/25	Variance
Grounds Maintenance Expenditures				
Salaries	$ 244,367	$ 20,364	$ 11,261	$ 9,103
Bonus Program	$ -	$ -	$ -	$ -
Administrative Fees	$ 2,840	$ 237	$ 176	$ 60
FICA	$ 18,694	$ 1,558	$ 1,347	$ 210
Health Insurance	$ 34,538	$ 2,878	$ 3,050	$ (172)
Workers Compensation	$ 5,436	$ 453	$ 278	$ 175
Unemployment	$ 2,608	$ 217	$ -	$ 217
Retirement Contribution	$ 6,682	$ 557	$ -	$ 557
Telephone	$ 6,000	$ 500	$ 710	$ (210)
Utilities	$ 8,020	$ 668	$ 331	$ 337
Property Appraiser	$ 2,100	$ 175	$ -	$ 175
Insurance - Property	$ 3,711	$ 309	$ 332	$ (23)
Repairs	$ 25,000	$ 2,083	$ 2,944	$ (861)
Fuel	$ 18,000	$ 1,500	$ 1,241	$ 259
Park Maintenance	$ 35,000	$ 2,917	$ 4,568	$ (1,651)
Sidewalk Repair	$ 15,000	$ 1,250	$ -	$ 1,250
Chemicals	$ 4,000	$ 333	$ -	$ 333
Contingencies	$ 10,000	$ 833	$ 301	$ 533
Refuse	$ 18,000	$ 1,500	$ 1,335	$ 165
Office Supplies	$ 2,500	$ 208	$ -	$ 208
Uniforms	$ 4,000	$ 333	$ 444	$ (111)
Fire Alarm System	$ 500	$ 42	$ -	$ 42
Rain Bird Pump System	$ -	$ -	$ -	$ -
Park Materials	$ 10,000	$ 833	$ -	$ 833
Bay Hill Flow Way Maintenance	$ 20,000	$ 1,667	$ -	$ 1,667
Subtotal Grounds Maintenance Exp.	**$ 496,995**	**$ 41,416**	**$ 28,318**	**$ 13,099**
Total Operations & Maintenance	**$1,203,988**	**$ 100,332**	**$ 68,029**	**$ 32,303**
Total Expenditures	**$1,431,196**	**$ 119,427**	**$ 82,681**	**$ 36,745**
Excess (Deficiency) of Revenues over Exp.	$ 19,057		$ (77,190)	
Other Financing Sources/(Uses):				
Transfer In/(Out) - Capital Reserve	$ (19,058)	$ (1,588)	$ -	$ 1,588
Total Other Financing Sources/(Uses)	**$ (19,058)**	**$ (1,588)**	**$ -**	**$ 1,588**
Net Change in Fund Balance	**$ (0)**		**$ (77,190)**	
Fund Balance - Beginning	**$ -**		**$ 415,867**	
Fund Balance - Ending	**$ (0)**		**$ 338,678**	

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	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Golf Course Administrative Service	$ 4,690	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,690
Misc. Revenue - Marketing	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interest Income	$ 802	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 802
Total Revenues	**$ 5,492**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 5,492**
Expenditures													
General & Administrative													
Supervisors Fees	$ 1,272	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,272
Engineering Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Attorney's Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Dissemination	$ 90	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 90
Trustee Fees	$ 337	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 337
Annual Audit	$ 1,252	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,252
Collection Agent	$ 215	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 215
Management Fees	$ 9,892	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,892
Postage	$ 5	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5
Printing & Binding	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Insurance - Liability	$ 904	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 904
Legal Advertising	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Current Charges	$ 56	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 56
Office Supplies	$ 41	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 41
Dues & Licenses	$ 175	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 175
Information Technology	$ 414	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 414
Total General & Administrative	**$ 14,652**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 14,652**
Operations & Maintenance													
Operating Expenditures													
Salaries	$ 16,799	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 16,799
Administration Fee	$ 73	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 73
FICA Expense	$ 1,805	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,805
Health Insurance	$ 109	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 109

Viera East

Community Development District

Month to Month - General Fund

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Operating Expenditures Continued													
Workers Compensation	$ 373	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 373
Unemployment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Retirement Contribution	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Contractual	$ 655	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 655
Marketing - Lifestyle/Amenities	$ 8,097	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,097
Training	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal Operating Exp.	**$ 27,911**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 27,911**
Maintenance Expenditures													
Canal Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Lake Bank Restoration	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Lake Bank Education Project	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Environmental Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Water Management System	$ 11,750	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,750
Midge Control	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contingencies	$ 50	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 50
Fire Line Management	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Basin Repair	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal Maintenance Exp.	**$ 11,800**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 11,800**
Grounds Maintenance Expenditures													
Salaries	$ 11,261	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,261
Bonus Program	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Administrative Fees	$ 176	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 176
FICA	$ 1,347	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,347
Health Insurance	$ 3,050	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,050
Workers Compensation	$ 278	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 278
Unemployment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Retirement Contribution	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Telephone	$ 710	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 710
Utilities	$ 331	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 331
Property Appraiser	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Insurance - Property	$ 332	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 332
Repairs	$ 2,944	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,944
Fuel	$ 1,241	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,241
Park Maintenance	$ 4,568	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,568

Viera East

Community Development District

Month to Month - General Fund

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Grounds Maintenance Exp. Continued													
Sidewalk Repair	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Chemicals	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contingencies	$ 301	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 301
Refuse	$ 1,335	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,335
Office Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Uniforms	$ 444	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 444
Fire Alarm System	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Rain Bird Pump System	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Park Materials	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Bay Hill Flow Way Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal Grounds Maintenance	**$ 28,318**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 28,318**
Total Ops. & Maintenance	**$ 68,029**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 68,029**
Total Expenditures	**$ 82,681**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 82,681**
Excess (Def.) of Rev. over Exp.	$ (77,190)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (77,190)
Other Financing Sources/Uses:													
Transfer In/(Out)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Other Fin. Sources/Uses	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Net Change in Fund Balance	**$ (77,190)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (77,190)**

Viera East CDD

COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Receipts

Fiscal Year 2026

	O&M Portion	Recreation	2020 Debt Service	Total
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
	52.77%	22.14%	25.09%	100.00%

ON ROLL ASSESSMENTS

Date	*Distribution*	*Gross Amount*	*Discoumt/Penalty*	*Commission*	*Interest*	*Net Receipts*	*O&M Portion*	*Recreation*	*2020 Debt Service*	*Total*
-	-	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
						$0.00	$0.00	$0.00	$0.00	$0.00
						$0.00	$0.00	$0.00	$0.00	$0.00
						$0.00	$0.00	$0.00	$0.00	$0.00
						$0.00	$0.00	$0.00	$0.00	$0.00
						$0.00	$0.00	$0.00	$0.00	$0.00
						$0.00	$0.00	$0.00	$0.00	$0.00
						$0.00	$0.00	$0.00	$0.00	$0.00
						$0.00	$0.00	$0.00	$0.00	$0.00
						$0.00	$0.00	$0.00	$0.00	$0.00
						$0.00	$0.00	$0.00	$0.00	$0.00
						$0.00	$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	$0.00
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

0%	**Net Percent Collected**
$2,613,077.17	**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 October 31, 2025

	Adopted Budget	Current Month Actual 10/31/24	Current Month Actual 10/31/25	Current Month Variance	Year- to - Date Actual Thru 10/31/24	Year- to - Date Actual Thru 10/31/25	Year- to - Date Variance
Number of Rounds							
Paid Rounds	35,250	2,855	3,803	948	2,855	3,803	948
Passholder Rounds	10,000	226	266	40	226	266	40
Comp Rounds	3,000	116	88	(28)	116	88	(28)
Revenue per Round							
Paid Rounds	$ 50	$38	$37	(1)	$38	$37	(1)
Revenues							
Golf Course Revenue							
Greens Fees	$ 2,250,000	$ 108,644	$ 141,692	$ 33,048	$ 108,644	$ 141,692	$ 33,048
Gift Cards - Sales & (Usage)	$ -	$ (257)	$ 1,042	$ 1,299	$ (257)	$ 1,042	$ 1,299
Season Advance/Trail Fees	$ 100,000	$ 9,215	$ 8,686	$ (529)	$ 9,215	$ 8,686	$ (529)
Loyalty Program	$ 25,000	$ 4,624	$ 2,725	$ (1,899)	$ 4,624	$ 2,725	$ (1,899)
Driving Range	$ 87,418	$ 5,417	$ 7,850	$ 2,433	$ 5,417	$ 7,850	$ 2,433
Golf Lessons	$ 15,000	$ 1,050	$ 3,260	$ 2,210	$ 1,050	$ 3,260	$ 2,210
Miscellaneous Income - Golf Course	$ 15,000	$ (2,937)	$ 2,204	$ 5,140	$ (2,937)	$ 2,204	$ 5,140
Assessments - Recreation Operating	$ 18,239	$ 1,520	$ 1,520	$ -	$ 1,520	$ 1,520	$ -
Subtotal Golf Course Revenue	**$ 2,510,657**	**$ 127,276**	**$ 168,978**	**$ 41,703**	**$ 127,276**	**$ 168,978**	**$ 41,703**
Pro Shop Revenue							
Merchandise Sales	$ 125,664	$ 8,217	$ 11,613	$ 3,396	$ 8,217	$ 11,613	$ 3,396
Subtotal Pro Shop Revenue	**$ 125,664**	**$ 8,217**	**$ 11,613**	**$ 3,396**	**$ 8,217**	**$ 11,613**	**$ 3,396**

Viera East

Community Development District

Golf Course, Pro Shop & Restaurant

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending October 31, 2025

	Adopted Budget	Current Month Actual 10/31/24	Current Month Actual 10/31/25	Current Month Variance	Year- to - Date Actual Thru 10/31/24	Year- to - Date Actual Thru 10/31/25	Year- to - Date Variance
Restaurant Revenue							
Food & Snack Sales	$ 466,211	$ 33,975	$ 31,791	$ (2,184)	$ 33,975	$ 31,791	$ (2,184)
Beverage Sales	$ 37,516	$ 3,482	$ 4,412	$ 930	$ 3,482	$ 4,412	$ 930
Beer Sales	$ 236,465	$ 13,966	$ 16,296	$ 2,330	$ 13,966	$ 16,296	$ 2,330
Wine Sales	$ 20,463	$ 1,411	$ 2,129	$ 718	$ 1,411	$ 2,129	$ 718
Liquor Sales	$ 202,884	$ 14,033	$ 14,159	$ 126	$ 14,033	$ 14,159	$ 126
Miscellaneous Income - Restaurant	$ -	$ 411	$ -	$ (411)	$ 411	$ -	$ (411)
Subtotal Restaurant Revenue	**$ 963,539**	**$ 67,278**	**$ 68,787**	**$ 1,509**	**$ 67,278**	**$ 68,787**	**$ 1,509**
Total Revenues	**$ 3,599,861**	**$ 202,771**	**$ 249,378**	**$ 46,608**	**$ 202,771**	**$ 249,378**	**$ 46,608**
Expenditures							
General Expenditures							
Other Contractual Services	$ 20,000	$ 1,999	$ 1,155	$ 844	$ 1,999	$ 1,155	$ 844
Telephone	$ 20,392	$ 986	$ 635	$ 351	$ 986	$ 635	$ 351
Utilities	$ 5,348	$ 3,259	$ 548	$ 2,711	$ 3,259	$ 548	$ 2,711
Repairs & Maintenance	$ 15,000	$ 1,005	$ 459	$ 547	$ 1,005	$ 459	$ 547
Bank Charges	$ 75,000	$ 4,276	$ 5,168	$ (892)	$ 4,276	$ 5,168	$ (892)
Office Supplies	$ 4,500	$ 591	$ 250	$ 341	$ 591	$ 250	$ 341
Operating Supplies	$ 12,000	$ 773	$ 631	$ 142	$ 773	$ 631	$ 142
Dues, Licenses & Subscriptions	$ 14,502	$ 849	$ 979	$ (130)	$ 849	$ 979	$ (130)
Drug Testing - All Departments	$ 500	$ -	$ -	$ -	$ -	$ -	$ -

Viera East

Community Development District

Golf Course, Pro Shop & Restaurant

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending October 31, 2025

	Adopted Budget	Current Month Actual 10/31/24	Current Month Actual 10/31/25	Current Month Variance	Year- to - Date Actual Thru 10/31/24	Year- to - Date Actual Thru 10/31/25	Year- to - Date Variance
General Expenditures Continued							
Training, Education & Emp. Relations	$ 5,000	$ 1,914	$ 115	$ 1,799	$ 1,914	$ 115	$ 1,799
Contractual Security	$ 8,400	$ 59	$ 147	$ (88)	$ 59	$ 147	$ (88)
IT Services	$ 8,400	$ 955	$ 454	$ 502	$ 955	$ 454	$ 502
Subtotal General Expenditures	**$ 189,042**	**$ 16,667**	**$ 10,540**	**$ 6,127**	**$ 16,667**	**$ 10,540**	**$ 6,127**
Administrative Expenditures							
Legal Fees	$ 1,500	$ -	$ -	$ -	$ -	$ -	$ -
Arbitrage	$ 600	$ 50	$ 50	$ -	$ 50	$ 50	$ -
Dissemination	$ 1,103	$ 88	$ 92	$ (4)	$ 88	$ 92	$ (4)
Engineering	$ 600	$ -	$ -	$ -	$ -	$ -	$ -
Trustee Fees	$ 4,510	$ 341	$ 341	$ (0)	$ 341	$ 341	$ (0)
Annual Audit	$ 5,278	$ 437	$ 440	$ (3)	$ 437	$ 440	$ (3)
Golf Course Administrative Services	$ 56,280	$ 4,690	$ 4,690	$ -	$ 4,690	$ 4,690	$ -
Insurance	$ 166,132	$ 13,046	$ 10,782	$ 2,265	$ 13,046	$ 10,782	$ 2,265
Marketing	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Property Taxes	$ 12,000	$ 786	$ 238	$ 548	$ 786	$ 238	$ 548
Subtotal Administrative Exp.	**$ 248,003**	**$ 19,437**	**$ 16,632**	**$ 2,805**	**$ 19,437**	**$ 16,632**	**$ 2,805**
Total General & Administrative	**$ 437,044**	**$ 36,104**	**$ 27,172**	**$ 8,932**	**$ 36,104**	**$ 27,172**	**$ 8,932**

Viera East

Community Development District

Golf Course, Pro Shop & Restaurant

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending October 31, 2025

	Adopted Budget	Current Month Actual 10/31/24	Current Month Actual 10/31/25	Current Month Variance	Year- to - Date Actual Thru 10/31/24	Year- to - Date Actual Thru 10/31/25	Year- to - Date Variance
Operations & Maintenance							
Golf Operations Expenditures							
Salaries	$ 383,355	$ 26,578	$ 29,142	$ (2,565)	$ 26,578	$ 29,142	$ (2,565)
Administrative Fee	$ 16,848	$ 1,211	$ 1,139	$ 71	$ 1,211	$ 1,139	$ 71
FICA Expense	$ 29,327	$ 2,033	$ 3,030	$ (997)	$ 2,033	$ 3,030	$ (997)
Health Insurance	$ 10,500	$ 1,211	$ 67	$ 1,143	$ 1,211	$ 67	$ 1,143
Workers Compensation	$ 7,077	$ 419	$ 626	$ (206)	$ 419	$ 626	$ (206)
Unemployment	$ 10,935	$ 295	$ 425	$ (130)	$ 295	$ 425	$ (130)
Golf Printing	$ 4,500	$ -	$ 1,176	$ (1,176)	$ -	$ 1,176	$ (1,176)
Utilities	$ 18,980	$ 1,998	$ 2,209	$ (211)	$ 1,998	$ 2,209	$ (211)
Repairs	$ 3,400	$ -	$ -	$ -	$ -	$ -	$ -
Pest Control	$ 1,300	$ -	$ -	$ -	$ -	$ -	$ -
Supplies	$ 10,000	$ -	$ -	$ -	$ -	$ -	$ -
Uniforms	$ 1,750	$ 727	$ 831	$ (104)	$ 727	$ 831	$ (104)
Training, Educ. & Employee Relations	$ 2,500	$ 710	$ 227	$ 483	$ 710	$ 227	$ 483
Cart Lease	$ 137,684	$ 11,404	$ 11,404	$ -	$ 11,404	$ 11,404	$ -
Cart Maintenance	$ 5,000	$ -	$ 884	$ (884)	$ -	$ 884	$ (884)
Driving Range	$ 5,000	$ -	$ 1,206	$ (1,206)	$ -	$ 1,206	$ (1,206)
Subtotal Golf Operations Expenditure	**$ 648,155**	**$ 46,585**	**$ 52,368**	**$ (5,783)**	**$ 46,585**	**$ 52,368**	**$ (5,783)**
Golf Course Maintenance Expenditures							
Salaries	$ 497,856	$ 38,557	$ 51,864	$ (13,308)	$ 38,557	$ 51,864	$ (13,308)
Administrative Fees	$ 6,616	$ 430	$ 552	$ (121)	$ 430	$ 552	$ (121)
FICA Expense	$ 38,086	$ 2,950	$ 5,259	$ (2,310)	$ 2,950	$ 5,259	$ (2,310)
Employee Insurance	$ 67,672	$ 2,938	$ 4,643	$ (1,705)	$ 2,938	$ 4,643	$ (1,705)

Viera East

Community Development District

Golf Course, Pro Shop & Restaurant

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending October 31, 2025

	Adopted Budget	Current Month Actual 10/31/24	Current Month Actual 10/31/25	Current Month Variance	Year- to - Date Actual Thru 10/31/24	Year- to - Date Actual Thru 10/31/25	Year- to - Date Variance
Golf Course Maintenance Expenditures Continued							
Workers Compensation	$ 10,462	$ 608	$ 1,084	$ (477)	$ 608	$ 1,084	$ (477)
Unemployment	$ 6,418	$ 80	$ 241	$ (161)	$ 80	$ 241	$ (161)
Utilities/Water	$ 32,080	$ 2,254	$ 803	$ 1,451	$ 2,254	$ 803	$ 1,451
Repairs	$ 48,000	$ 2,800	$ 4,708	$ (1,908)	$ 2,800	$ 4,708	$ (1,908)
Restaurant Repairs	$ 5,000	$ -	$ 104	$ (104)	$ -	$ 104	$ (104)
Fuel & Oil	$ 35,000	$ 2,741	$ 2,819	$ (78)	$ 2,741	$ 2,819	$ (78)
Pest Control	$ 4,600	$ 371	$ -	$ 371	$ 371	$ -	$ 371
Irrigation/Drainage	$ 20,000	$ 1,975	$ -	$ 1,975	$ 1,975	$ -	$ 1,975
Sand and Topsoil	$ 26,500	$ 1,245	$ 995	$ 251	$ 1,245	$ 995	$ 251
Flower/Mulch	$ 7,000	$ -	$ -	$ -	$ -	$ -	$ -
Fertilizer	$ 175,000	$ 2,768	$ 4,765	$ (1,997)	$ 2,768	$ 4,765	$ (1,997)
Seed/Sod	$ 10,000	$ -	$ -	$ -	$ -	$ -	$ -
Trash Removal	$ 3,462	$ 226	$ 233	$ (7)	$ 226	$ 233	$ (7)
Contingency	$ 7,500	$ -	$ 3,922	$ (3,922)	$ -	$ 3,922	$ (3,922)
First Aid	$ 800	$ -	$ -	$ -	$ -	$ -	$ -
Operating Supplies	$ 15,000	$ 294	$ 449	$ (155)	$ 294	$ 449	$ (155)
Training	$ 2,500	$ -	$ 232	$ (232)	$ -	$ 232	$ (232)
Janitorial Supplies	$ 1,200	$ 37	$ -	$ 37	$ 37	$ -	$ 37
Janitorial Services	$ 13,956	$ 765	$ 1,120	$ (355)	$ 765	$ 1,120	$ (355)
Soil & Water Testing	$ 1,000	$ -	$ -	$ -	$ -	$ -	$ -
Uniforms	$ 11,550	$ 1,033	$ 1,111	$ (78)	$ 1,033	$ 1,111	$ (78)
Equipment Rental	$ 4,606	$ 48	$ -	$ 48	$ 48	$ -	$ 48
Equipment Lease	$ 243,144	$ 16,948	$ 17,765	$ (817)	$ 16,948	$ 17,765	$ (817)
Subtotal Grounds Maintenance Exp.	**$ 1,295,008**	**$ 79,068**	**$ 102,668**	**$ (23,600)**	**$ 79,068**	**$ 102,668**	**$ (23,600)**

Viera East

Community Development District

Golf Course, Pro Shop & Restaurant

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending October 31, 2025

	Adopted Budget	Current Month Actual 10/31/24	Current Month Actual 10/31/25	Current Month Variance	Year- to - Date Actual Thru 10/31/24	Year- to - Date Actual Thru 10/31/25	Year- to - Date Variance
Total Operations & Maintenance	**$1,943,164**	**$ 125,653**	**$ 155,036**	**$ (29,383)**	**$ 125,653**	**$ 155,036**	**$ (29,383)**
Total Golf Course Revenue	**$2,510,657**	**$ 127,276**	**$ 168,978**	**$ 41,703**	**$ 127,276**	**$ 168,978**	**$ 41,703**
Merchandise Sales							
Cost of Goods Sold	$ 87,965	$ 6,506	$ (3,217)	$ 9,723	$ 6,506	$ (3,217)	$ 9,723
Subtotal Merchandise Sales	**$ 87,965**	**$ 6,506**	**$ (3,217)**	**$ 9,723**	**$ 6,506**	**$ (3,217)**	**$ 9,723**
Total Pro Shop Exp.	**$ 87,965**	**$ 6,506**	**$ (3,217)**	**$ 9,723**	**$ 6,506**	**$ (3,217)**	**$ 9,723**
Pro Shop Revenue	**$ 125,664**	**$ 8,217**	**$ 11,613**	**$ 3,396**	**$ 8,217**	**$ 11,613**	**$ 3,396**
Restaurant Expenditures							
Restaurant Expenditures							
Restaurant Manager Contract	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Salaries	$ 336,263	$ 31,821	$ 32,626	$ (804)	$ 31,821	$ 32,626	$ (804)
Administrative Fee	$ 8,354	$ 731	$ 696	$ 36	$ 731	$ 696	$ 36
FICA Expense	$ 25,724	$ 3,070	$ 4,158	$ (1,088)	$ 3,070	$ 4,158	$ (1,088)
Health Insurance	$ 14,700	$ 1,529	$ 988	$ 541	$ 1,529	$ 988	$ 541
Workers Compensation	$ 7,300	$ 450	$ 681	$ (231)	$ 450	$ 681	$ (231)
Unemployment	$ 6,882	$ 230	$ 209	$ 21	$ 230	$ 209	$ 21
Telephone	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Utilities	$ 12,100	$ 827	$ 825	$ 2	$ 827	$ 825	$ 2
Pest Control	$ 1,200	$ -	$ -	$ -	$ -	$ -	$ -

Viera East

Community Development District

Golf Course, Pro Shop & Restaurant

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending October 31, 2025

	Adopted Budget	Current Month Actual 10/31/24	Current Month Actual 10/31/25	Current Month Variance	Year- to - Date Actual Thru 10/31/24	Year- to - Date Actual Thru 10/31/25	Year- to - Date Variance
Restaurant Expenditures Continued							
Merchant Fees	$ 32,208	$ 2,153	$ 1,770	$ 383	$ 2,153	$ 1,770	$ 383
Equipment Lease	$ 1,750	$ 143	$ 143	$ -	$ 143	$ 143	$ -
Kitchen Equipment/Supplies	$ -	$ 1,580	$ 701	$ 879	$ 1,580	$ 701	$ 879
Paper & Plastic Supplies	$ 15,000	$ 1,385	$ 402	$ 982	$ 1,385	$ 402	$ 982
First Aid	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Operating Supplies	$ 23,043	$ 194	$ 1,077	$ (884)	$ 194	$ 1,077	$ (884)
Delivery/Gas	$ 6,780	$ 476	$ 435	$ 41	$ 476	$ 435	$ 41
Dues & License	$ 11,500	$ 569	$ 2,054	$ (1,485)	$ 569	$ 2,054	$ (1,485)
Subtotal Restaurant Expenditures	**$ 502,803**	**$ 45,159**	**$ 46,765**	**$ (1,606)**	**$ 45,159**	**$ 46,765**	**$ (1,606)**
Cost of Goods Sold							
Food & Snack Cost	$ 265,740	$ 16,103	$ 15,097	$ 1,006	$ 16,103	$ 15,097	$ 1,006
Beverage Cost	$ 33,764	$ 3,808	$ 3,886	$ (78)	$ 3,808	$ 3,886	$ (78)
Beer Cost	$ 87,492	$ 7,345	$ 5,583	$ 1,762	$ 7,345	$ 5,583	$ 1,762
Wine Cost	$ 10,846	$ 440	$ (590)	$ 1,030	$ 440	$ (590)	$ 1,030
Liquor Cost	$ 62,894	$ 4,739	$ 3,374	$ 1,365	$ 4,739	$ 3,374	$ 1,365
Subtotal Cost of Goods Sold	**$ 460,736**	**$ 32,435**	**$ 27,350**	**$ 5,085**	**$ 32,435**	**$ 27,350**	**$ 5,085**
Total Restaurant Expenditures	**$ 963,539**	**$ 77,594**	**$ 74,115**	**$ 3,479**	**$ 77,594**	**$ 74,115**	**$ 3,479**
Total Restaurant Revenue	**$ 963,539**	**$ 67,278**	**$ 68,787**	**$ 1,509**	**$ 67,278**	**$ 68,787**	**$ 1,509**
Total Golf & H&E Revenue	**$ 3,599,861**	**$ 202,771**	**$ 249,378**	**$ 46,608**	**$ 202,771**	**$ 249,378**	**$ 46,608**

Viera East

Community Development District

Golf Course, Pro Shop & Restaurant

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending October 31, 2025

	Adopted	Current Month			Year- to - Date		
		Actual	Actual		Actual	Actual	
	Budget	10/31/24	10/31/25	Variance	Thru 10/31/24	Thru 10/31/25	Variance
Total Golf & H&E Expenditures	**$ 3,431,712**	**$ 245,857**	**$ 253,107**	**$ (7,249)**	**$ 245,857**	**$ 253,107**	**$ (7,249)**
Excess (Deficiency) of Rev. over Exp.	$ 168,149	$ (43,086)	$ (3,728)	$ 53,857	$ (43,086)	$ (3,728)	$ 53,857
Other Financing Sources/(Uses):							
Assessments - Recreation Debt Service	$ 560,250	$ 46,688	$ 46,688	$ -	$ 46,688	$ 46,688	$ -
Interest Income	$ 10,000	$ 1,226	$ 2,294	$ 1,068	$ 1,226	$ 2,294	$ 1,068
Transfer In/(Out) - Capital Reserve	$ (166,149)	$ -	$ -	$ -	$ -	$ -	$ -
Interest Expense	$ (27,250)	$ (4,438)	$ (2,271)	$ 2,167	$ (4,438)	$ (2,271)	$ 2,167
Principal Expense	$ (545,000)	$ (43,333)	$ (45,417)	$ (2,083)	$ (43,333)	$ (45,417)	$ (2,083)
Total Other Financing Sources/(Uses)	**$ (168,149)**	**$ 142**	**$ 1,294**	**$ 1,151**	**$ 142**	**$ 1,294**	**$ 1,151**
Net Change in Fund Balance	**$ (0)**	**$ (42,944)**	**$ (2,435)**		**$ (42,944)**	**$ (2,435)**	
Fund Balance - Beginning	**$ -**				**$ 639,514**	**$ 1,206,700**	
Fund Balance - Ending	**$ (0)**				**$ 596,570**	**$ 1,204,265**	

Viera East

Community Development District

Month to Month - Golf Course, Pro Shop & Restaurant

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Number of Rounds													
Paid Rounds	3,803	-	-	-	-	-	-	-	-	-	-	-	3,803
Passholder Rounds	266	-	-	-	-	-	-	-	-	-	-	-	266
Comp Rounds	88	-	-	-	-	-	-	-	-	-	-	-	88
Revenue per Round													
Paid Rounds	$37	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$37
Revenues:													
Golf Course Revenue													
Greens Fees	$ 141,692	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 141,692
Gift Cards - Sales & (Usage)	$ 1,042	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,042
Season Advance/Trail Fees	$ 8,686	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,686
Loyalty Program	$ 2,725	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,725
Driving Range	$ 7,850	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,850
Golf Lessons	$ 3,260	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,260
Misc. Income Golf Course	$ 2,204	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,204
Assessments - Recreation Op.	$ 1,520	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,520
Subtotal Golf Course Revenue	**$ 168,978**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 168,978**
Pro Shop Revenue													
Merchandise Sales	$ 11,613	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,613
Subtotal Pro Shop Revenue	**$ 11,613**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 11,613**
Restaurant Revenue													
Food & Snack Sales	$ 31,791	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 31,791
Beverage Sales	$ 4,412	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,412
Beer Sales	$ 16,296	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 16,296
Wine Sales	$ 2,129	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,129
Liquor Sales	$ 14,159	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 14,159
Misc. Income - Restaurant	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal Restaurant Revenue	**$ 68,787**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 68,787**
Total Revenues	**$ 249,378**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 249,378**

Viera East

Community Development District

Month to Month - Golf Course, Pro Shop & Restaurant

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Expenditures:													
General Expenditures:													
Other Contractual Services	$ 1,155	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,155
Telephone	$ 635	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 635
Utilities	$ 548	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 548
Repairs & Maintenance	$ 459	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 459
Bank Charges	$ 5,168	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,168
Office Supplies	$ 250	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 250
Operating Supplies	$ 631	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 631
Dues, Licenses & Subscriptions	$ 979	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 979
Drug Testing - All Departments	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Training, Education & Emp. Rel.	$ 115	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 115
Contractual Security	$ 147	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 147
IT Services	$ 454	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 454
Subtotal General Expenditure	**$ 10,540**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 10,540**
Administrative Expenditures:													
Legal Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Arbitrage	$ 50	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 50
Dissemination	$ 92	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 92
Engineering	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Trustee Fees	$ 341	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 341
Annual Audit	$ 440	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 440
Golf Course Admin. Services	$ 4,690	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,690
Insurance	$ 10,782	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,782
Marketing	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Property Taxes	$ 238	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 238
Subtotal Administrative Exp.	**$ 16,632**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 16,632**
Total General & Admin.	**$ 27,172**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 27,172**

Viera East

Community Development District

Month to Month - Golf Course, Pro Shop & Restaurant

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Operations & Maintenance													
Golf Operations Expenditures													
Salaries	$ 29,142	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 29,142
Administrative Fee	$ 1,139	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,139
FICA Expense	$ 3,030	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,030
Health Insurance	$ 67	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 67
Workers Compensation	$ 626	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 626
Unemployment	$ 425	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 425
Golf Printing	$ 1,176	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,176
Utilities	$ 2,209	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,209
Repairs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Pest Control	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Uniforms	$ 831	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 831
Training, Education & Emp. Rel.	$ 227	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 227
Cart Lease	$ 11,404	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,404
Cart Maintenance	$ 884	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 884
Driving Range	$ 1,206	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,206
Subtotal Operating Exp.	**$ 52,368**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 52,368**
Golf Course Maintenance Exp.													
Salaries	$ 51,864	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 51,864
Administrative Fees	$ 552	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 552
FICA Expense	$ 5,259	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,259
Employee Insurance	$ 4,643	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,643
Workers Compensation	$ 1,084	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,084
Unemployment	$ 241	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 241
Utilities/Water	$ 803	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 803
Repairs	$ 4,708	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,708
Restaurant Repairs	$ 104	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 104
Fuel & Oil	$ 2,819	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,819
Pest Control	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Irrigation/Drainage	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sand and Topsoil	$ 995	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 995
Flower/Mulch	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fertilizer	$ 4,765	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,765

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.													
Seed/Sod	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Trash Removal	$ 233	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 233
Contingency	$ 3,922	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,922
First Aid	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Operating Supplies	$ 449	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 449
Training	$ 232	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 232
Janitorial Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Janitorial Services	$ 1,120	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,120
Soil & Water Testing	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Uniforms	$ 1,111	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,111
Equipment Rental	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Equipment Lease	$ 17,765	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 17,765
Subtotal Golf Main. Exp.	**$ 102,668**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 102,668**
Total Operations & Mainten.	**$ 155,036**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 155,036**
Merchandise Expenditures													
Cost of Goods Sold	$ (3,217)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (3,217)
Subtotal Merchandise Exp.	**$ (3,217)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (3,217)**
Total Pro Shop Exp.	**$ (3,217)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (3,217)**
Restaurant Expenditures													
Restaurant Expenditures													
Restaurant Manager Contract	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Salaries	$ 32,626	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 32,626
Administrative Fee	$ 696	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 696
FICA Expense	$ 4,158	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,158
Health Insurance	$ 988	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 988
Workers Compensation	$ 681	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 681
Unemployment	$ 209	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 209
Telephone	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Utilities	$ 825	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 825
Pest Control	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Viera East

Community Development District

Month to Month - Golf Course, Pro Shop & Restaurant

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Restaurant Expenditures Continued													
Merchant Fees	$ 1,770	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,770
Equipment Lease	$ 143	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 143
Kitchen Equipment/Supplies	$ 701	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 701
Paper & Plastic Supplies	$ 402	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 402
First Aid	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Operating Supplies	$ 1,077	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,077
Delivery/Gas	$ 435	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 435
Dues & License	$ 2,054	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,054
Subtotal Restaurant Exp.	**$ 46,765**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 46,765**
Cost of Goods Sold													
Food & Snack Cost	$ 15,097	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 15,097
Beverage Cost	$ 3,886	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,886
Beer Cost	$ 5,583	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,583
Wine Cost	$ (590)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (590)
Liquor Cost	$ 3,374	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,374
Subtotal Cost of Goods Sold	**$ 27,350**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 27,350**
Total Restaurant Exp.	**$ 74,115**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 74,115**
Total Expenditures	**$ 253,107**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 253,107**
Excess (Def.) of Rev. over Exp.	$ (3,728)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (3,728)
Other Financing Sources/Uses:													
Assess. - Recreation Debt Service	$ 46,688	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 46,688
Interest Income	$ 2,294	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,294
Transfer In/(Out) - Cap. Reserve	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interest Expense	$ (2,271)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (2,271)
Principal Expense	$ (45,417)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (45,417)
Total Other Fin Sources/Uses	**$ 1,294**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,294**
Net Change in Fund Balance	**$ (2,435)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (2,435)**

Viera East

Community Development District

Month to Month - Golf Course, Pro Shop & Restaurant

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Cost of Goods Sold as a % of Sales:													
Food & Snack Cost	47.5%												
Beverage Cost	88.1%												
Beer Cost	34.3%												
Wine Cost	-27.7%												
Liquor Cost	23.8%												

Viera East

Community Development District

Capital Reserve Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending October 31, 2025

	Adopted Budget	Prorated Budget Thru 10/31/25	General Fund Allocation	Golf Course Allocation	Total Actual Thru 10/31/25
Revenues					
Interest	$ 2,500	$ 208	$ 1,521	$ 2,537	$ 4,058
Total Revenues	**$ 2,500**	**$ 208**	**$ 1,521**	**$ 2,537**	**$ 4,058**
Expenditures:					
Capital Outlay	$ 238,921	$ 19,910	$ -	$ 54,940	$ 54,940
Truck Maintenance	$ 25,000	$ 2,083	$ -	$ -	$ -
Bank Fee	$ -	$ -	$ 10	$ 16	$ 25
Sign Project	$ 20,000	$ 1,667	$ -	$ -	$ -
Vehicle Purchase	$ -	$ -	$ -	$ -	$ -
Total Expenditures	**$ 283,921**	**$ 23,660**	**$ 10**	**$ 54,956**	**$ 54,965**
Excess (Deficiency) of Revenues over Expen	**$ (281,421)**		**$ 1,512**	**$ (52,419)**	**$ (50,907)**
Other Financing Sources/(Uses)					
Transfer In/(Out) - General Fund	$ 19,058	$ 1,588	$ -	$ -	$ -
Transfer In/(Out) - Golf Course	$ 166,149	$ 13,846	$ -	$ -	$ -
Total Other Financing Sources (Uses)	**$ 185,206**	**$ 15,434**	**$ -**	**$ -**	**$ -**
Net Change in Fund Balance	**$ (96,215)**	**$ 15,434**	**$ 1,512**	**$ (52,419)**	**$ (50,907)**
Fund Balance - Beginning	**$ 1,407,203**	**$1,407,203**	**$ 575,645**	**$ 959,768**	**$ 1,535,413**
Fund Balance - Ending	**$ 1,310,989**	**$1,422,637**	**$ 577,157**	**$ 907,348**	**$ 1,484,505**

Viera East

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

Check Date	Fund	Vendor	Detail	Amount
10/31/25	General	Regions	Bank Fee	$ 10
Total General Fund				**$ 10**
10/15/25	Golf Course	Landirr	Cart Path Project (Hole #17)	$ 54,940
10/31/25	Golf Course	Regions	Bank Fee	$ 16
Total Golf Course				**$ 54,956**
Total				**$ 54,965**

Viera East

Community Development District

Debt Service Fund Series 2020

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending October 31, 2025

	Adopted Budget	Prorated Budge Thru 10/31/25	Actual Thru 10/31/25	Variance
Revenues:				
Assessments - Tax Roll	$ 655,615	$ 54,635	$ -	$ (54,635)
Interest	$ 5,000	$ 417	$ 1,274	$ 857
Total Revenues	**$ 660,615**	**$ 55,051**	**$ 1,274**	**$ (53,777)**
Expenditures:				
Interest - 11/1	$ 75,658	$ -	$ -	$ -
Principal - 5/1	$ 795,000	$ -	$ -	$ -
Interest - 5/1	$ 75,658	$ -	$ -	$ -
Total Expenditures	**$ 946,315**	**$ -**	**$ -**	**$ -**
Excess (Deficiency) of Revenues over Expen	$ (285,700)		$ 1,274	
Other Financing Sources/(Uses):				
Transfer In/(Out)	$ -	$ -	$ -	$ -
Total Other Financing Sources/(Uses)	$ -	$ -	$ -	$ -
Net Change in Fund Balance	**$ (285,700)**		**$ 1,274**	
Fund Balance - Beginning	**$ 379,668**		**$ 377,424**	
Fund Balance - Ending	**$ 93,968**		**$ 378,698**	

Viera East

Community Development District

Capital Projects Fund Series 2020

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending October 31, 2025

	Adopted Budget	Prorated Budget Thru 10/31/25	Actual Thru 10/31/25	Variance
Revenues				
Interest	$ -	$ -	$ 221	$ 221
Total Revenues	**$ -**	**$ -**	**$ 221**	**$ 221**
Expenditures:				
Capital Outlay	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Excess (Deficiency) of Revenues over Expen	**$ -**		**$ 221**	
Other Financing Sources/(Uses)				
Transfer In/(Out)	$ -	$ -	$ -	$ -
Total Other Financing Sources (Uses)	**$ -**	**$ -**	**$ -**	**$ -**
Net Change in Fund Balance	**$ -**		**$ 221**	
Fund Balance - Beginning	**$ -**		**$ 51,093**	
Fund Balance - Ending	**$ -**		**$ 51,314**	