Viera East
Community Development District

Agenda

May 28, 2026

AGENDA

Viera East
Community Development District

219 E. Livingston St. Orlando, FL 32801
Phone: 407-841-5524

May 21, 2026

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, May 28, 2026, 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 April 23rd and May 6th, 2026, Board of Supervisors Meetings
5. New Business
    - A. Consideration of Resolution 2026-04 Approving Fiscal Year 2027 Proposed Budget and Setting a Public Hearing to Adopt
    - B. Review of Fiscal Year 2025 Draft Financial Audit
6. Old Business
    - A. Action Items List
7. Staff Reports
    - A. General Manager's Report
    - B. District Manager's Report
    - C. Lifestyle/ Marketing Report
    - D. Restaurant Report
8. Treasurer's Report
    - A. Approval of Check Register
    - B. Balance Sheet and Income Statements
    - C. Approval of Series 2020 Requisition No. 172
9. Supervisor's Requests
10. Adjournment

MINUTES

MINUTES OF MEETING
VIERA EAST
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Viera East Community Development District was held on **Thursday, April 23, 2026** at 6:30 p.m. at Faith Lutheran Church, 5550 Faith Drive, Viera, Florida.

Present and constituting a quorum were:

Rob Dale	Vice Chair
Bill Macheras	Treasurer
Ron Rysztogi	Assistant Secretary

Also present were:

Jason Showe	District Manager
Jim Moller	Golf Maintenance Superintendent
Michelle Webb	Lifestyle/Marketing Director
Christina Rosean	Resident

FIRST ORDER OF BUSINESS **Roll Call**

Mr. Showe called the meeting to order at 6:30 p.m. All Supervisors were present with the exception of Ms. DeVries and Ms. Yelvington.

SECOND ORDER OF BUSINESS **Pledge of Allegiance**

The Pledge of Allegiance was recited.

THIRD ORDER OF BUSINESS **Public Comment Period**

Mr. Showe: The next item is the public comment period. We'll open it up for any members of our audience who would like to provide a comment. Please state your name and address and keep your comments to three minutes.

Ms. Webb: You guys are doing a fantastic job.

Mr. Showe: Hearing no other comments.

FOURTH ORDER OF BUSINESS Approval of Minutes of the March 26, 2026, Board of Supervisors Meeting

Mr. Showe: We have the minutes of the March 26th meeting. Those minutes are included with your agenda package. We can take any corrections or changes at this time or we can take a motion to approve.

On MOTION by Mr. Rysztogi seconded by Mr. Macheras with all in favor the Minutes of the March 26, 2026 Board of Supervisors Meeting were approved as presented.

FIFTH ORDER OF BUSINESS New Business

Mr. Showe: The next item is New Business. The only other item that I'll report to the Board and I can cover it under other places but based on some potential changes on the Board composition, we're going to advertise the next workshop on May 6th, at the restaurant. Again, that's on a Wednesday.

Mr. Dale: It's next Wednesday, isn't it?

Mr. Showe: No. It is in two weeks.

Mr. Dale: Two weeks. Okay.

Mr. Showe: But we're going to advertise that as a regular meeting as well. So, if we need to take any actions or make any votes, especially after talking to the restaurant people, you'll have the availability to use that meeting as an actual voting meeting.

Mr. Dale: Yeah. Because I've got concerns about quorums.

Mr. Showe: That's a good time to address it.

SIXTH ORDER OF BUSINESS Old Business

A. Action Items List

Mr. Showe: Beyond that we have old items. We'll start with the Action Items List. I know that Jim is working on the park improvements and I'm sure that he's going to have a report on the simulation on the deck. Under the Waterway Warriors Agreement, I just wanted to let you know, we've got that drafted to them. They're looking at it now. They expect to sign it, but they just need to have their team look at it, too, before they agree to it. But it's in process and we'll keep you up to date as soon as we get that signed.

Mr. Dale: Good

SEVENTH ORDER OF BUSINESS Staff Reports

A. General Manager's Report

Mr. Moller: I'll start with CDD maintenance. Basically all of our big projects have been completed: the fire lines and lake back restorations. We haven't seen a lot of algae blooms right now. Springtime is when the water temperatures tend to rise. It's kind of in Florida. We have a season for everything. So, this is algae bloom season. We got a really good response from ECOR, which I sent to Michelle and she posted it on social media, just to let our residents know what's going on, what they can do to help.

Mr. Dale: Actually, between the two of you, that looked really, really good. It looked like you spent many hours on that thing. It was very professional looking.

Mr. Moller: Yeah. I actually love the post, but ECOR is just a plethora of information. So, I just took what they said, condensed it and made it appealing to the masses. Other than that, we had some sod delivered. The Woodside Park kids playground is going to be worked on next week and we also started sodding some areas around some of the greens right now on the golf course. I've talked about this many times. It took that cold damage on the greens. The greens are definitely healing. The guys are working diligently plugging and spiking, top dressing and fertilizing. So, they're growing back very well. I know that we had some comments about that we were the only one. Yes, we might have been the only one in this area, but I know quite a few golf courses throughout the State of Florida, that took a very bad beating. I do know of one golf course in the Orlando area that actually had to close, until they could prepare their greens. So, I think we got away pretty well. The financials are out. We got our March numbers. Golf finished at $121,948 net profit. That was good, but not as good as last year. The restaurant finished the month of March at $11,105, which was much better than last month. I didn't have time to do my percentages. Sorry Bill.

Mr. Dale: That was net?

Mr. Moller: That was net profit. Yes

Mr. Dale: Okay.

Mr. Moller: Some cost of goods are still a little bit higher than I would like to see. Food came in at 43%. I want to be down closer to 35ish. Beer was at 39%. I would like to see beer under 30% as well. So, our total net for March, all-inclusive was $133,054. March kind of gives us our six months, our halfway point through the fiscal year. We're a good bit behind last year. Last year was a really good year. It seemed like every meeting I was breaking numbers and stuff like that. This year we're at a net profit of $232,817, which is still nothing to sneeze at, where last year we were sitting at $281,329. Golf is sitting at $234,000 versus $287,000 last year. A lot of that is due to the weather. We took some pretty bad weather in March and February. In the first week of February, we had some very cold temperatures and in March we had 9 inches of rain. In addition to that, we put a lot more money into the golf course itself as far as sand, fertility, extra air, aerifications, things like that.

Mr. Dale: When you talk about that, are we talking tens of thousands of dollars?

Mr. Moller: Probably about $30,000 extra in maintenance? It's all within our budget.

Mr. Dale: But it's money that we didn't spend the year previous.

Mr. Moller: Correct.

Mr. Dale: Is my point. Yeah. It's sort of like the restaurant where sometimes things are cyclical.

Mr. Moller: Correct.

Mr. Dale: It balances out over the next year.

Mr. Moller: Yeah. With the last couple months, the cost of fertilizer has jumped significantly, due to the price of fuel. As everyone's seen, gas has gone up quite a bit in the last couple months.

Mr. Dale: Let me ask you along those lines too, because we're not there yet, but we're coming up to budgeting season. My perception, just from what I see going on in the economy, is like you just said, fertilizer, fuel, all of these are things that really kind of caught us unawares. Our second year, I believe we had the Board changeover, because we weren't keeping pace with inflation. I get that the overall inflation rate may not be high, but the things that we're spending money on, the three main things, fertilizer, fuel and labor, are.

Mr. Moller: Yeah. We still have one more minimum wage adjustment at the end of this year.

Mr. Dale: So, the only reason I bring that up, is everybody is kind of keeping an eye on that, keep that under hat, because as we get into the Summer, we're going to be doing our budgeting and we can't let what happened the second year, affect us again, I think we only had a

4% or 5% increase and inflation. We were probably double digit on inflation and it started affecting us profit-wise. Thank you.

Mr. Moller: So yeah, golf halfway through the year, is a net profit of $234,000 and last year we were at $287,000. Food and Beverage is actually doing better at the halfway point. This year we're at a negative $1,600, where last year we were at a negative of $6,447. Like I said earlier, weather and extra expenses going into the golf course, were a contributing factor, just a little bit extra more spending than we did this year. So far in April, like I said earlier, we had 9 inches of rain during the second week of April. It had us closed for three days and we had about two days leading up to that. Wet weather just came in off of the Gulf that affected clay as well. So, April, we're down again. We're sitting at $152,000 in round revenue, where last year we were at $180,000. Food and beverage is sitting at $54,000, where last year we were sitting at $66,000. However, I still think we're going to turn a pretty good net profit in April. Then with one of our competitors being closed all Summer, we should definitely see a lot better return this Summer than we have in the past. So, I think by the time we get to the end of the year, we're still going to have a really good successful year as well. Golf operations, there is really nothing newer than some of the events. Tomorrow we have the first annual Northrop Grumman employee outing, which is up to 96 people. When we first signed on we were at 60. So, it should be a really, really, really good event.

Mr. Dale: Wow.

Mr. Moller: We have another big one in May, Chipping to End Domestic Violence. We have the US Kids Spring Tour on the 31st of May. International Women's Day is on June 13th. We have some really good things planned for that. Other than that, we have the summer camps. That should be a success this Summer. Just general information, I know that we have a lot of projects going on. I've had a battle trying to find a surveyor. I thought that I found one and then all of a sudden, they dropped off the base of the earth. I did find one, Smith & Associates out of the Malabar, Palm Bay area. I have some quotes for Woodside Park, for a special purpose survey, which should be good enough to do the sign. It's $2,500. Then I started thinking, what if we ever wanted to do any more additions or anything like that? So, a complete survey for Woodside Park will cost us $8,680. Right now, I'm questioning whether we just want to spend $2,500 to get the sign in or do we want to spend the extra $6,000 to do a complete survey, if we ever want to do any additions to the park? Because I'm thinking if we spend the $2,500 now and two or three years later, we want to add some, then I don't know what the cost would be.

Mr. Macheras: I'm curious. My guess would be let's say if we spent $2,500 and five years from now you all did the whole thing. I doubt if that $2,500 would come off of the total.

Mr. Moller: No.

Mr. Macheras: You're probably still going to spend $8,600.

Mr. Moller: Yes.

Mr. Macheras: Right. So that won't do any good in the future, because we would be doing it all over again.

Mr. Dale: Right. My question to the marketing person. I know we still have $25,000 worth of musical instruments for the park. Long term visioning, granted, that doesn't mean we're going to spend it. It doesn't mean we're going to spend it tomorrow or anything like that. But is there anything that you see on your wish list beyond musical instruments for that park?

Ms. Webb: I have to think about that. I know that we had lost some trees.

Mr. Dale: I'm talking structure wise. That's what we would need the survey for, planting trees.

Ms. Webb: If we want to build some type of stage out there.

Mr. Moller: Yeah for an open-air pavilion or anything like that, we would definitely need a survey.

Mr. Showe: You also don't know what the county's going to do in terms of changing regulations or processes in the future. So, if you don't have it, even if you go to do something as simple as a concrete pad or something, you might trigger the need for a survey again.

Mr. Dale: Well, you just brought up an excellent point. What if we want to do more sidewalk? I assume that it goes water to water.

Mr. Showe: You never know what the county is going to require.

Mr. Moller: Whatever is on the Property Appraiser's website.

Mr. Dale: The entire acreage of the park.

Mr. Moller: Yes. For Woodside Park. Correct.

Mr. Dale: I'm inclined to say spend the $8,000, just so we have it and we don't have to mess around with this anymore. I'm so upset with how difficult the county has been to deal with on very simple issues going back to the building of the dog park, when we had to get permits for the roof of two dog houses.

Mr. Showe: I'm still not sure why we sign an agreement with them every year, just to do the Farmers Markets when we own the park.

Mr. Dale: Thank you.

Mr. Showe: I don't know why they need that.

Ms. Webb: Well, I have to argue with him every six months and say, *"You guys don't have to provide any of the paper goods."*

Mr. Dale: You don't do anything.

Ms. Webb: They don't do any maintenance.

Mr. Showe: I don't mind signing the form and having it notarized. It's not a big deal. I just don't understand why they think that they need it. Because it's our property and it's fully insured under the CDD.

Ms. Webb: Yeah. I don't know. I argued with them.

Mr. Dale: I thought we had it fixed years ago, when I kind of tore into them.

Ms. Webb: I still have to do it every six months, because they won't give you a year one.

Mr. Dale: Right.

Ms. Webb: Then they said they're giving a special consideration to give us a year one, I have to do it every six months. I'm not quite sure it's our property. So, if we want to have a birthday party out there, I'll have to go get a permit for a birthday party. I'm not quite sure.

Mr. Macheras: Is it a cost?

Ms. Webb: No. At first they tried to.

Mr. Showe: I think the point is that they kind of sometimes add new processes, things that we might not understand or we might not anticipate now. So that's why I think it's probably a good idea to have the whole thing surveyed now.

Mr. Dale: Let me ask, is there any Board Member that has a problem with getting the whole thing surveyed right now?

Mr. Rysztogi: I don't have a problem with that.

Mr. Dale: Bill?

Mr. Macheras: How does a survey work? You said something earlier that made me think you were against it, like, if some processes change, you may have to get another one.

Mr. Showe: No, no, no, no. I think if you only do the portion that has the sign right now and you want to do something even simple in the future somewhere else, I think they're going to say that you might trigger something where some plan reviewer says, *"Well, now you need a new survey,"* because you're going to need a survey of this area over here. Or if we want to make changes to the playground, somebody could say, *"Hey, now we need something else."*

Mr. Macheras: We are looking at $6,000.

Mr. Dale: Yeah.

Mr. Macheras: Because we're going to spend that anyway, as long as nothing gets outdated five or six years from now.

Mr. Showe: Surveys are pretty evergreen.

Mr. Dale: Right, right, right. The reason why I ask that, is I get that's within Jim's spending allowance, but I would like to just cover his back a little bit with a Board vote on that.

Mr. Rysztogi: No problem.

Mr. Dale: On that one, though.

Mr. Macheras: It just makes sense, because otherwise that's $2,500 that won't do us any good moving forward.

Mr. Dale: So, he knows that he had the full support of the Board on that, because we get people in certain parts of the community that get upset whenever we spend something in the south end of the District. So that's why I would like to have a motion.

Mr. Rysztogi: Do you need a motion?

Mr. Dale: Yes, I need a motion, please.

On MOTION by Mr. Rysztogi seconded by Mr. Macheras with all in favor having a full survey for Woodside Park in the amount of $8,680 was approved.

Mr. Moller: It is pretty much the same deal for the Clubhouse. It was $2,500 for the special purpose survey. I talked to Doug and he said to hold off until we hear back from the county to see what they need from us. So, the range for the Clubhouse is anywhere from $2,500 for a special purpose survey, to $42,500 for a complete survey. All I can say is when the county comes back and lets us know what they expect from us, it's going to be between $2,500 and $42,000.

Mr. Dale: Is the $42,000 for the entire golf course or just for the immediate vicinity of the Clubhouse?

Mr. Moller: Basically, whatever plat the Clubhouse lies on.

Mr. Dale: Okay.

Mr. Moller: Which is fair. It's probably 60 or 70% of the golf course.

Mr. Showe: Depending on the price range. That's why you may want to do the smaller one.

Mr. Dale: Right.

Mr. Moller: Yeah. What I'm saying is for a special purpose survey, it's $2,500, but if the county comes back and says, they want this much surveyed, it might be a little bit larger. So, we're still waiting for that. Then we're also waiting to hear back, because I guess they had to resubmit some Engineer's Report from the county, for at least the simulated project. So, we're still waiting to hear back. Other than that, the new patio blinds have been installed on the patio. They are glorious. We received so many positive comments on them. So, yeah. They're much, much, much easier to manage than the old shades that we had. It's a one-person process. All you do is make sure there's nothing underneath of it and press the button. The Clubhouse signs have been ordered and should take about four to six weeks for build and installation. We have an aluminum box, which is routed pressed through Plexiglas. There will be a little bit of a 3D look. So, we'll have the new logo for the Viera East Golf Club. Then underneath of it, it will say Hook & Eagle Tavern. Then we'll have an illuminated one as you come into Clubhouse Drive and we have a small one. So basically, all they're doing is replacing the signs that are already there. Then as you leave, it'll just say, "*Thank you for visiting.*"

Mr. Rysztogi: There's no motion in the sign?

Mr. Moller: Nope. It is a still sign.

Mr. Rysztogi: Okay.

Mr. Dale: Well, except for the windmill. Inside joke there, Christine.

Mr. Moller: So, of course, since we put the lovely new signs up, some of the staff out in the starship, they battle the elements out there. The wind, the rain, the sun, things like that. So, I appease them by getting quotes. I have two different quotes from Shutter Shack. We have the Nautilus screens, which are the hurricane screens. That's $31,000 to do the starter shack and then basically just the powered sunscreens are $19,431.

Mr. Dale: For the starter shack?

Mr. Moller: For the starter shack.

Mr. Dale: That's crazy.

Mr. Moller: Yeah. That's what it was.

Mr. Dale: Wow.

Mr. Moller: So, I'm definitely going to look into other options.

Mr. Dale: Yeah.

Mr. Moller: But I appease them by getting quotes. There's nothing out there that we need to secure for a hurricane or anything like that. I just wanted to bring it to your attention.

Mr. Dale: Wow.

Mr. Moller: Other than that, I'll finish up with the restaurant. I'll keep this one short and simple. This week, I had to make some staffing adjustments. I really don't want to dive into it that much more. If you guys have any questions, I'll be happy to answer any questions after the meeting. Other than that, that's all I have.

Mr. Macheras: Two quick questions. I think you talked about this before. Was last March a month where we had five weekends?

Mr. Moller: Yes.

Mr. Macheras: So that was a little bit of a change too. Maybe I'm not hearing right. So, did I hear that year to date the net is $200,000, but last month we made $100,000?

Mr. Dale: I think he was talking gross.

Mr. Moller: In March, we net at $133,000 total and we're at $232,000 for the first six months.

Mr. Dale: Netted or grossed?

Mr. Moller: Net.

Mr. Dale: Wow.

Mr. Macheras: That's what I'm saying. That's like half of what we've done year to date. So that's why it just seems like it's out of whack.

Mr. Moller: March is always a huge, huge, huge month.

Mr. Macheras: Alright. That number was half of what the year to date was. That's why I want to make sure that was net, not gross or revenue. That's net profit.

Mr. Moller: That's net profit.

Mr. Macheras: Okay.

Mr. Dale: Usually September, October and November are three of our worst months.

Mr. Moller: Yeah.

Mr. Macheras: If I had percentages, it would have made more sense.

Mr. Dale: So that's part of the reason why the first six months, was worse than the second six months.

Mr. Macheras: That almost doubled our year to date. That one month.

Mr. Moller: Yeah.

Mr. Macheras: That was less than last year. But again, we had one less weekend. So that was huge. Okay.

Mr. Moller: After the first six months, we're about $50,000 behind last year net profit.

Mr. Macheras: Okay.

Mr. Dale: With a chance to gain some ground over the summer.

Mr. Moller: Yeah.

Mr. Macheras: As I say, it sounds like we have more activities coming up possibly like tomorrow than we have. So, we have more opportunities to gain that back.

Mr. Dale: Well, I think what's starting to happen also, is we're starting to hit our stride more now.

Mr. Macheras: Yeah, right.

Mr. Dale: Like for instance, she came up with the idea of having Salsa Night on Tuesday, Cinco de Mayo. Well, she's going to be talking about something there. We're hitting our stride.

Mr. Moller: Normally, July is weather dependent. You're either going to lose or make just a little bit in July. August, you lose money. September, October, you lose money. Same thing with November. It all depends on the end of hurricane season, who's in, who's out. So even if November, you have a good month, you're only going to make a little bit. Same thing for December. Everyone's spending money for holidays. You'll be lucky to see a little bit of profit. January, February, March, April, May and June, is where we make our bank.

Mr. Dale: Actually, would you just real quick touch on salaries and maintenance? It was something that we had talked about, I don't know, about a week ago or so.

Mr. Moller: As far as?

Mr. Dale: As far as the numbers

Mr. Moller: I know salary and maintenance has increased. Quite a few months ago, I did an analysis with all of the other golf courses, to see what they're hiring people at, as minimum wages are increasing. I know five or six years ago, I was hiring guys in the low teens. Now it's $18, $19, $20 an hour to start, because of the minimum wage. I do know that we have three quality guys down in maintenance. So, yeah, the maintenance hours have gone up.

Mr. Dale: It's impacted, but it's justifiable.

Mr. Moller: That's basically our bread and butter.

Mr. Dale: Right.

Mr. Moller: If you don't have the right people in place, you're not going to have the right products.

Mr. Dale: Right.

Mr. Macheras: A lot of that helps us to do in-house maintenance versus calling somebody in too. I think you got a lot of guys that are skilled.

Mr. Moller: Correct.

Mr. Macheras: Whatever that might be.

Mr. Moller: Correct.

Mr. Macheras: That saves us money.

Mr. Dale: As you explained it to me and as I've seen over the years, we were pretty much running on a skeleton crew for a long time.

Mr. Moller: In every department. The cost of salaries is astronomical. I've been looking at Assistant Superintendent salaries all over Florida. I remember years ago, $50,000 was the salary for a decent assistant. it's $80,000 to $85,000 now.

Mr. Dale: For an Assistant Superintendent.

Mr. Moller: The salary for an Assistant Superintendent.

Mr. Dale: You were the Superintendent before you became the General Manager.

Mr. Moller: Superintendents now are earning at least six figures.

Mr. Dale: Crazy. In the past five years, the impression that I've gotten, is labor costs have effectively doubled.

Mr. Moller: Yeah, easily.

Mr. Dale: I just thought that was important to hit on, because I'm sure that we have some people looking at the financials and they deserve to know that we're looking at that.

Mr. Moller: I mean, our staff is our number one commodity. If we don't take care of our staff, they're not going to take care of us.

Mr. Dale: Right. Then nobody comes to Viera East. Thank you, Jim.

B. District Manager's Report

i. Presentation of Registered Voters – 6,562

Mr. Showe: We just recently received the number of registered voters. As of April 15th, there are 6,562 registered voters in the District, which is down from 6,918 from the year before.

Mr. Dale: Wow.

Mr. Showe: Also, just as an update to the Board, after talking to Jim, we did go ahead and accept the payroll company's offer to deduct $500 per month for the next six months, to hopefully help offset some of the tax implications that we had. We did confirm that they've removed it going forward.

Mr. Dale: What is the other thing that we received? The sponsorship.

Mr. Showe: The Sponsorship Fund.

Mr. Dale: In the amount of roughly $1,800 on an annual basis.

Mr. Showe: We just wanted to let the Board know, that we did go ahead and approve that, so we can see those savings. With that, we'll turn it over to Lifestyle Marketing.

Mr. Macheras: Quick question. Rob, you might know this too. Did we pretty much cover the same households at VECA. Like VECA has 4,010 homes. Are we pretty much in that same area or is it varied?

Mr. Dale: No, we're fewer.

Mr. Showe: It's pretty close, but I don't think you guys cover IRCC.

Mr. Dale: Half of IRCC, as well as Six Mile Creek, Crane Creek and Cross Creek.

Mr. Macheras: I was just curious, because when I saw that number, it just made me think about that.

Mr. Dale: Yeah.

Mr. Macheras: So, it went down 400 registered voters, huh?

Mr. Dale: 400. I want to go back like four or five years. As I recall, we were at 7,800 or somewhere around that.

Mr. Showe: Correct. It just may be that more people are renting homes.

Mr. Dale: Or something else.

Mr. Showe: Or they are using them as second homes and they're actually living somewhere else during the year. That's just the number of registered voters. It's not an indication of how many people are here.

Mr. Dale: Right. But that is a significant number. That's like 15%.

Mr. Rysztogi: People want to vote without registering.

Mr. Dale: Yeah.

C. Lifestyle/Marketing Report

Mr. Dale: Michelle, Lifestyle Marketing Report.

Ms. Webb: I sent everybody on Tuesday or Jason sent to you guys, my quarterly report. I showed at the Viera East Golf Club for Sassy Saturday couples golf, that we initiated with the help of David. For January, February, March, based on profit, the Hook & Eagle profit to the golf course, minus any type of marketing expense, was $5,621. Couples golf was not as big, but it is getting there. Overall, the same thing, the profit to the Hook and Eagle and Viera East Golf Course is $4,040.02. I also listed for the Farmers Market, what each month has been and how many participants we've had. Some of the participants, the 24 and 33 was on there. I did not include the free vendors. That was just more paid vendors. I just wanted to let you know that was there. Then there was a profit of $1,605. I also went down the line for salsa, trivia, karaoke, Music On The Patio. Salsa made $3,520. I have talked with Hans too, because it seems like by the third month, they just start drinking water and I have to remind him that it's not a free club for them to use. If our cost is not making revenue, we can't keep it open and do this for him. So, he kind of kicks it back up. That's why I told him that we are going to do salsa on the patio for Cinco de Mayo. We're going out to the patio. We're going to blow it up and have some food specials.

Mr. Dale: Invite the entire community.

Ms. Webb: Yeah, invite everybody, so they can eat in the restaurant. There is going to be music on the outside patio, like always. I'm not there to cater to their dancers. They have to realize that we're trying to enjoy the event all the way around. So that's going to be a busy night, hopefully. The flyers have already been sent out. I'm trying to get them in advance, so it's out there for people to know that they don't have to sit at a Mexican restaurant with crowds of people. We're going to have tacos.

Mr. Dale: Empanadas.

Ms. Webb: Quesadillas, maybe some empanadas. I'm talking to Joe. He puts it really well. So, we're going to have some specials. We're also going to have trivia. We love trivia. We get a full house every time. He's there from 6:00 p.m. to 7:30 p.m.. They close by 8:00 p.m. It brings in $5,186, after we pay them. It is definitely bigger.

Mr. Dale: Is that per month?

Ms. Webb: Well, that's for the total.

Mr. Dale: Okay.

Ms. Webb: We've had Tuesdays where we didn't have anything like that extra Tuesday, that we had some months. Our numbers are way down. It's like $700 for the pool. That's it. So, it definitely shows that these are bringing in people on Tuesdays for this event. When we do have the extra Tuesday of the month, they would be willing to come and do trivia. We did that the last time and it was a full house again. So, people do love them. I'm glad we found them. They're a really nice couple. Karaoke is at $13,063 for three months. I was kind of impressed that Music On The Patio beat them with $19,143 total overall savings. So basically $40,912 would be revenue for those type of events, minus the cost of the events, which was $9,275. So, it's brought in a net profit of $31,637.

Mr. Dale: For Music On The Patio.

Mr. Moller: All of them.

Ms. Webb: All of the events.

Mr. Dale: All of them. Okay.

Ms. Webb: So, it is showing that they are bringing a profit. I know that karaoke has lower attendance, but I think it was because of some of our food issues. When I do go there, I do ask a lot. A lot of people say, *"Well, we do eat before we come now, because we don't like the food."* So, I have been telling them all that the food is changing. We're going to do some changes. I've noticed that coming in. It's a little bit better. So hopefully we can get that picked up.

Mr. Dale: Our General Manager is all over that.

Ms. Webb: It is. I also pay attention of who is playing.

Mr. Dale: Right.

Ms. Webb: I notice that most of my Music On The Patio has been $150 to pay people, where karaoke is a lot more. Then we have one person who has a higher payment out to them, but hasn't had the higher profit over everybody else. So, we have to talk to him about that one. Jen asked me to do a summary of our performance on each page, especially our bigger pages. It was attached too. I don't know if you guys saw that. What I tried to do is, was when I go in, instead of me sending all of these little things to you, it will come off that analytic page. I took all of them and said to ChatGPT, give me a market analysis of these reports and that's what it gave me. I thought they're really amazing. It was exactly what I was looking for. So, it gives you the whole overall performance. Our Farmers Market definitely has the top views. People are looking for it. We do a lot of pre marketing for the event. We market the people coming to the event. As long as they send us what they're bringing. We get their followers and then they share it on their page. So that's why you'll see higher numbers.

Mr. Rysztogi: Do you have any way of determining the number of people who attend the flea market?

Ms. Webb: Farmers Market. It's hard. Unless I sat out there and counted the number of people.

Mr. Rysztogi: Yeah, I was going to say, how do you know what the number is?

Ms. Webb: I don't know, but I know how many vendors are participating. I know how many vendors I have. Then those vendors generally have people who follow them. Like when we have the hummus guy out there, he only comes to our market now. He stopped going to anybody else's market, because he always sells out at our market. He now has his product in Rockledge Gardens. He's got his product in the stores and he goes to outside Brevard County to do certain events, but he still comes in on second Saturday and does our market. He has a huge following.

Mr. Macheras: So, they'll post up on their pages and tag us.

Ms. Webb: Yes, because we post them on our webpage and then they share us. That's why you'll see the 40,000 views, because all of that gets shared out.

Mr. Macheras: What Ron said, though, that's a reflection of how many people attend, because the vendors wouldn't come back.

Ms. Webb: Right.

Mr. Macheras: So, with them coming back and going there, I think that says they see that they're getting the people.

Ms. Webb: Right.

Mr. Rysztogi: My other question is on the Trivia Night, what is the prize draw that brings people for trivia?

Ms. Webb: We give them a $15 and $30 prize.

Mr. Rysztogi: I'm just curious what the draw was.

Ms. Webb: Now in the Summertime, we've done bigger prices, as we get competition. They will have the winners of that day, based on how many the points they accumulate over a couple months. Then they offer a bigger prize.

Mr. Moller: The people that I've talked to, that frequently attend Trivia Night, it's not the prizes that they're coming for. They're coming to keep their mental sharpness, the camaraderie.

Mr. Dale: Bragging rights.

Mr. Moller: Yeah.

Ms. Webb: I will tell you that most of the trivia people are at Parkstone that we didn't have before. So, I'm happy that they're all coming back in. Some of that has calmed down.

Mr. Dale: Actually, we had some of the Parkstone folks at Johnny Danger. I will say that the Assistant Restaurant Manager shared with me, that we had a large group of them on a Sunday or a Monday. They came and hung out on the patio. They were just really pleased with the place.

Ms. Webb: Yeah, they're getting a lot more comfortable with it.

Mr. Dale: Right.

Ms. Webb: So that tells you a little bit. I don't know if you looked at it, but the golf course gets a lot more views. What you'll see on any of them, I can make tons of flyers, but the ones that they really like, are the pictures of the golfers or the pictures of the food, the picture of the staff or the picture of Johnny Danger Night or the videos. Those totally get higher views, because people see themselves. They're like, *"Oh, there I am"* and they share it. So that's how we get bigger views. Then people are like, *"Oh, well, let me go join that page, because I like to see what they're doing."* I had one guy text me, messaged me. I advertised our shirt sale for men at $65 and he's like, *"Can I buy them online?"* I said, *"No, we don't have an online store right now, but come on in."* He said, *"I live in Texas. It's going to give me a reason to come and see you."* His last name is Viera and he said that he wants a golf shirt.

Mr. Dale: That's funny.

Ms. Webb: I said, *"If you come from Texas to play golf with us to buy one of our shirts, let them know and Michelle will buy you a beer."* It would be nice to see if he actually comes.

Mr. Macheras: Yeah, right.

Ms. Webb: So, I'm just assuming that's why he wants more shirts. It just tells you a little bit of what's going on. Then I did one for the CDD. Most of our posts are updated. I did post about not cutting their plants back too fast and giving them some time to regrow, because yes, they don't look good, but you'll feel the growth coming back. So, we try to do some more informational type of things on there. The recommendations are really good, because a lot of the recommendations are already what I already know. I get staff just throwing up some pictures of them doing drinks or food or the pictures for the school event, because we didn't have releases. But putting those things up for them to see all that is going on, is what drives a lot more people. Because it's personal. It's more personal. The conclusions tell you how they feel that what we've been doing based on my summary reports that I'm taking, which is an analysis off of the Facebook posts. That's what I look at, when it goes high and peaks. It’s concurrent to what I already see myself. But I picked the three biggest ones. With the dog park, we don't really do a lot with it, except let people know when we're shutting down. Some people engage themselves through that one.

Mr. Dale: I will say with the dog park, we went by and looked at the new deck. Pete did a wonderful job. I agree with you. I think in a couple years, we're looking at a complete rebuild. Mainly just because those roots in that tree go crazy. But kudos to Pete when you talk to him about the deck at the dog park. It looks wonderful.

Ms. Webb: So hopefully that was helpful for you guys. We do have Mother's Day golf coming up. We're doing a discount golf for Mother's Day and also a charcuterie breakfast board, which is something new that we're trying out, to see if people come in. We are also putting together a Memorial Day event with flower power karaoke for that Friday. Then on Saturday, we're doing a food special and Jen's on the patio. Then of course on Monday we always have something special for the golfers. I think they get a free hot dog or something on Memorial Day. Then we have Cinco de Mayo. May 4th will be our next marketing meeting. We have scheduled our marketing meetings where I go and talk with all of the staff. So, we get a month ahead of ourselves, because one of the big things that I shared with them at the last meeting, is that when I compare or put out a Tuesday for Saturday or Sunday, people have already made their plans. So, we want to get these posts out at least 10 to 14 days in advance. The sooner that we already pre planned for the next month, the faster that I can get it out and then we can market it over a period of time, versus just one time overblowing it in a couple of days.

Mr. Dale: You're able to get into publications and things like that.

Ms. Webb: Yeah, I put it in the paper. I can do things like that. That's always nice, because I'm putting everything in The Viera Voice and it has to be a month in advance. So, I have to have it by the 15th. This month I had to have it before May. So, it helps me when we have these meetings early, so that I can make the choice. Of course, we do have International Women's Golf Day coming up. We already have an $1,800 sponsor. We also have $625 in sponsors already committed for that. Plus, I have some more coming in.

Mr. Dale: $625?

Ms. Webb: $625.

Mr. Dale: That's on top of the $1,800?

Ms. Webb: Yes.

Mr. Dale: Okay.

Ms. Webb: So, I'm still working that angle too. Basically, we're allowing them to put up a certain amount of money per hole, when they put up a tent or they just get a sign or whatever they do. Then of course we're still working on the July 4th celebration, since it's the 250th year anniversary. I'm trying to throw it all together and get the flyers up, so people know there's something going to happen and they can think about staying with us, instead of going elsewhere.

Mr. Dale: I have a couple of questions. One, a request that we have for our member of the community. Can we make sure that she gets a copy of the report? Thank you. My next question is to the Board. You guys had a chance to look at the report that was put together. Did you think it was too much or too little? How long did it take you to put that report together?

Ms. Webb: By the time that I snapped the pictures off of Facebook and moved them over to ChatGPT and create the things and then went back on Lightspeed, it probably took about two days. Probably about 16 hours.

Mr. Dale: About 16 hours to put the report together, which we do on a quarterly basis. So that's my question to the Board. It takes a lot of time. Do we want that level of detail?

Mr. Rysztogi: I want more.

Mr. Dale: Okay. Do we want that level of detail? Because that's 16 hours that she's not marketing.

Mr. Macheras: Even if you did something twice a year and maybe just little snippets in between. You and I asked those questions for several years, on how we gauge that. Just like any other vendor that we have or any other contractor, it is the same thing, what are we paying for our buck type thing? So, whether it's that in depth every quarter or three times a year, then you blow it out at the end of the year. But I think it's just a good litmus test.

Ms. Webb: Right.

Mr. Dale: I'm really kind of leaning on you two. I could provide input, because it's about the position, but it's ground that I kind of want to tread lightly on for obvious reasons.

Ms. Webb: I have to go back to David, because when this was asked of me, I didn't have specifics. David tells me when I'm there, but now I have a form that I'm going to have them fill out.

Mr. Macheras: Okay.

Ms. Webb: It’s going to give me more details on my events, so I can know how much food, et cetera. I knew that the last time I asked Danielle to give me a breakdown of cost on the beverages that we sold. This is a profit just off the top, because they still have to take off how much they gave away. So much money goes from the cost of it to Hook & Eagle and from that part, how much did it cost them? I'm making sure that's happening now, so that I still look at it and see that we're not coming down to, we made $15. So that I make sure when I create my drinks and those types of things, we're staying within a $3 per drink price for each person.

Mr. Dale: Right. So, is that something you guys would want still quarterly or is it something you would want semiannual with maybe a smaller quarterly?

Mr. Macheras: Yeah, I think that would be fine. Really like the Friday and the Saturday, well, Friday and Saturday wouldn't, because we do it every Friday and Saturday. But like the Tuesdays that we do or don't, that's something we could just pull from spreadsheets and just say, *“Here's the one Tuesday of the month that we did something.”* I would personally be okay with semi and like you said, I think if we just keep track of the numbers and a spreadsheet ongoing, hopefully it would be a little bit easier for you to do.

Ms. Webb: I don't mind doing the event one, because I do it anyway, so it helps me when they want to come back and sing. I give them a second time and still wrote back and said, *“Listen, I can't. Unfortunately, you don't bring in enough revenue for me to pay you.”*

Mr. Macheras: Or like every quarter.

Mr. Rysztogi: Yeah, every minute detail and every dime. It’s work that I think is excessive, unless there's an issue. However, when we have a category that is a problem category, then I want detail. But that's only if we bring it up to you.

Ms. Webb: Right.

Mr. Rysztogi: This is what we have a problem with.

Mr. Macheras: But like you said, if there's anything special during that quarter, tomorrow's event, that type of stuff, I would like to know, but other than that.

Mr. Dale: So, a quarterly report, just not with the same level of detail, is what I'm hearing.

Mr. Macheras: Yeah. Again, we're going to know from this, if something is not working and then we're going to ask questions.

Mr. Dale: Okay.

Mr. Macheras: You do it too. You're going to say, *“Hey, let me just tell you.”*

Ms. Webb: I can do the spreadsheet by event, because my contract does say I'll do so many events. So that's why I want to show you all of the events that I'm doing.

Mr. Macheras: Correct.

Ms. Webb: It kind of tells you what drives in people. The other one is a little bit more detailed, because I can't just take it and move it from Facebook to ChatGPT, to give you a whole outline. But it did a really nice job and it also made me feel like I'm doing a really good job for you guys.

Mr. Macheras: Does that answer your question?

Mr. Dale: Well, yes, it does. So, then my question to Jason is, because I'm in an awkward position and then I'm not supposed to be talking to other Board Members.

Mr. Showe: There's clear Board direction.

Mr. Dale: So, can somebody please communicate that to the Board?

Mr. Showe: Yeah.

Ms. Webb: I'll just do the quarterly report.

Mr. Showe: It's still quarterly, but just do the more of a spreadsheet one.

Mr. Moller: Or the 10,000-foot view.

Mr. Showe: Yeah.

Mr. Dale: Right.

Ms. Webb: Unless you guys ask me for a detailed analysis.

Mr. Showe: Yeah. The Board can ask for any specifics. But I think if you do just the one that's more of a spreadsheet, I think that still complies with your contract for quarterly reporting.

Mr. Dale: Right.

Mr. Macheras: I agree.

Mr. Showe: There's really no change.

Mr. Dale: Yeah, because I was surprised when I heard the total hours that were put into this report.

Ms. Webb: It was creating something new. that I haven't done before. Before, I just kind of gave you numbers. How many followed our page? It doesn't matter, because who follows our page? Yeah, we like to have a lot of followers, but it's about how much stuff we put out gets out and how many people view it. So, we don't have 40,000 people on our one page. For the Farmers Market, we only had 2,000, but 40,000 people viewed it.

Mr. Macheras: How do you track it? You can track whenever we're tagged. Is that how you gather that information?

Ms. Webb: So, Facebook actually gives you an analytical outline of how often it's seen and what the age group is, from people who looked at it the most. It's more women than men, of course. It tells you what areas they're looking from. One was from Asia.

Mr. Dale: Those are the ones that worry me. Those are the ones that steal your page.

Ms. Webb: It gives me a lot of details. So, what I try to look at, is what is getting out more in a spread. When I post this, how many people are viewing it? It gives me that number and then it tells me the age group and who it is. The golf course page is more of an older group, because they're probably on Facebook. But my Instagram has more younger people. We try to send out the same thing. So, it's just making sure that it gets out or it's moving. Things get stalled. Like our weekly biggest thing, a happy hour one, doesn't go either way. It's kind of like they see it and say, *"Oh, okay."* So, I might have 200 viewers on that. Like most of our events, if I do Johnny Danger or Music On The Patio live videos or Karaoke Night, we get 2,000 or 3,000 people, unless you're the golf course or the Farmers Market. For the Farmers Market, we have too many people who share our page because they're vendors.

Mr. Moller: So, one thing that you brought up, which I totally forgot to put in my report, was this past Tuesday, we had the inaugural state championships for elementary and middle school, which for the first time was a huge success.

Mr. Macheras: Good.

Mr. Moller: Actually, I bring this up, because one of our winners, Celeste, is an alum of Ralph Williams.

Ms. Webb: She's a Crane. Yay. Next time we'll have photo releases.

Mr. Moller: Yeah.

Mr. Dale: Well, where does Corey go?

Mr. Moller: Yeah, well, there's a bunch. But I just brought up Ralph Williams.

Mr. Dale: We have several winners from Ralph Williams.

Ms. Webb: That's so cool. These kids probably started because she brought them as her class to us.

Mr. Moller: Exactly.

Mr. Dale: Because of our pie partnership.

Mr. Moller: They got bit by the golf bug.

Ms. Webb: These guys did a great job with the kids, as the kids fell in love with it and started golfing with us.

Mr. Dale: Cool.

Ms. Webb: This is why we do the whole concept. Even Sassy Saturdays wasn't planned to make it a money maker. It's a marketing concept, that if you bring women to play golf there, then most likely their husbands will come. If they really want to get their kids involved, then the kids will come. Women don't wear the same thing golfing twice. So, if you have really good things in the pro shop, it will add to the pro shop.

Mr. Moller: You are correct.

Ms. Webb: Because when we advertise, buy one, get one free shirt sale that we were trying to get rid of, they went off of the shelf on Sassy Saturday.

Mr. Moller: Yeah and even the new women's attire has been flying off of the shelves.

Mr. Dale: Wow.

Ms. Webb: So, the marketing isn't so much that women should play golf. The marketing is if women play golf on our golf course, their husbands will come and their kids will come. I go out there all the time and there are kids out there all the time playing golf, hitting balls and putting with grandparents. It's so good to see that we have a family built in unit that's there now. It's just that little extra that you get four drinks while you're playing golf with us. That's part of the price. They're like, *"Okay."* I don't know why that makes a difference between just buying it off the cart. I don't know.

Mr. Dale: That doesn't just mean more alcoholic drinks.

Ms. Webb: No. It could be water. It could be whatever.

Mr. Dale: I just want to clarify that.

Mr. Moller: It could be Gatorade or water.

Ms. Webb: We always guarantee that they have to have water at our pro shop. It's a marketing concept. So hopefully we're going to drive that to be bigger too. Now for the Mother's Day event, they have a cart decorating contest. So, they have to decorate our golf cart for Mother's Day and it has to survive the nine holes. The winners will get two free entries to the International Women's Golf. So, we'll see. We have Ms. Vanessa Skipper who is one of our VPS. She brings her team every time. That's what we love to see.

Mr. Dale: Very nice. Thank you for the report, Michelle.

D. Restaurant Report

Mr. Dale: Jim, the only thing that I would add on the Restaurant Report, is that we are having the restaurant meeting on May 6th, which Jason brought up. We will be having that meeting at the Clubhouse and the agenda will be specifically tailored towards the restaurant.

Mr. Macheras: Is it at the same time? 6:30 p.m.?

Mr. Dale: 6:30 p.m. Correct.

Ms. Webb: When is the next one after that?

Mr. Dale: It depends on what we decide at the restaurant meeting. There's another one scheduled after that.

Mr. Showe: A scheduled workshop would be on May 14th, but typically they don't do the back-to-back workshops.

Mr. Dale: Right.

Mr. Showe: Then the following meeting will be on the 28th.

Mr. Dale: Do you have anything else for restaurant, Jim?

Mr. Moller: No.

EIGHTH ORDER OF BUSINESS Treasurer's Report

A. Approval of Check Register

Mr. Dale: Treasurer's Report.

Mr. Showe: I can quickly go over the Check Register. In the General Fund, we have Checks #5827 through #5862, Capital Reserve Fund Check #220 and Golf Course Fund Checks #33432 through #33500, for a total of $753,269.06. We had three larger checks. I just want to point out that we have the lake bank restoration check, which was for $160,000. There's approximately $200,000 that's going to be a bond payment, from your assessment receipts. Then we transferred $230,000 from your Capital Reserve Fund into the State Board of Administration (SBA), just to earn a little more interest on those funds.

Mr. Dale: Quick question. As long as you mentioned the lake bank restoration, again we haven't talked about this one in a while. That was the conclusion of the emergency. The very high priority lake bank restorations that we had to do. Correct?

Mr. Moller: At the time of the study, yes.

Mr. Dale: Okay.

Mr. Moller: But over the years, the ones that were intermediate have now become a little more severe.

Mr. Dale: Those are the ones that we're going to be talking about.

Mr. Moller: Next year.

Mr. Dale: For next year's budgeting, just to let everybody know what we have coming up over the Summer.

Mr. Moller: Yeah. That's why a couple of budget cycles ago, I requested that we just increase it, because I think we only had $50,000 to $60,000 a year budgeted for lake bank restoration. I think we stick to $160,000 every year. So, I think we'll make significant ground in getting all of our lake banks secured.

Mr. Dale: Great. Thank you. Do we have a motion to approve?

On MOTION by Mr. Macheras seconded by Mr. Rysztogi with all in favor the March 20, 2026 through April 16, 2026 Check Register in the amount of $753,269.06 was approved.

B. Balance Sheet and Income Statements

Mr. Showe: Behind that is your Balance Sheet and Income Statement. Again, there's no action required by the Board. You're at 96% collected on your assessments, so everything is in good shape.

Mr. Dale: I’m not going to be happy until we're at 101%.

Mr. Showe: That's only through March 6th. So, we still haven't received the assessments from people that can pay their taxes on the regular schedule.

Mr. Dale: Right.

Mr. Showe: We'll be there. I'm confident. That’s all I have.

NINTH ORDER OF BUSINESS Supervisor’s Requests

Mr. Showe: Are there any Supervisor’s Requests?

Mr. Macheras: Just two quick comments. I played nine holes on Sunday. I hadn't golfed in so long, as I have just been busy. I was very pleased with the golf course. Sure, we're all weather, but I didn't care for the sand traps. I had to visit each one of them, but other than that, I even visited some of the lakes. But I was pleased. Then I went out on Saturday night to the restaurant. Again, I hadn't been out in a long time. I had a couple with me that never been there. I had a great time. There were a lot of people there. The food was great. I saw some people that I hadn't seen in a long time. It certainly did bring a lot of people out. So just kudos to you and the staff for a couple of afternoons that I was very pleased. That's it.

Ms. Webb: Just to let you know, I just booked Johnny Danger for all of next year.

Mr. Macheras: Really?

Ms. Webb: It’s going to be the second Saturday of every month.

Mr. Macheras: Wow, cool. Everybody will know that he's there.

Mr. Dale: You can call it Danger Second Saturday or something like that.

Ms. Webb: It’s going to be a full Saturday.

Mr. Moller: So, he's going to compliment every Sassy Saturday?

Mr. Dale: Uh huh.

Mr. Macheras: Oh yeah.

Ms. Webb: We’re going to have trivia, Sassy Saturday and Johnny.

Mr. Dale: You like loading up, huh?

Ms. Webb: I didn't pick it. We just text back and forth. They said, *"Hey, do you want to send me dates for 2007?"* I said, *"Let's do it."* He said, *"Okay."*

Mr. Macheras: He's a good guy. He really is.

Ms. Webb: He's there the second Saturday of every month.

Mr. Dale: Sounds like a plan.

Mr. Rysztogi: I have nothing.

Mr. Dale: I would just add a ditto to what Bill had to say about how you guys ran Saturday night. You guys were very organized. Food came out pretty timely. I didn't hear any complaints. That doesn't sound all that amazing, but considering, yeah, we always have one or two complaints and we didn't. I don't think I received a single one.

Mr. Moller: Yeah, Staff did phenomenal. We had a pretty decent golf tournament leading up to Johnny. Staff did well from opening to close. Honestly, I think it was all led by our Operations Manager, Lacey. She made sure every T was crossed and every I was dotted.

Mr. Dale: Yeah.

Mr. Macheras: Good job.

Ms. Webb: I will tell you, too, that Johnny has a following of the yacht club people who prefer having their lawn chairs. They contacted us and asked if they could bring their lawn chairs. That's fine, but we don't allow any outside food or beverages. He's like, *"Oh, no, we'll buy from you."* So, for the first time, Ty was very great about going down and asking people in the golf carts and the chairs up there, if they wanted food. They got food and were eating on their lap and drinking drinks. Johnny said, *"If you advertise to bring their lawn chair out, there are 55 of them."*

Mr. Rysztogi: Wow.

Mr. Dale: That's just crazy. It's literally going to turn into the equivalent of a Buffett concert.

Mr. Rysztogi: Where do they put the lawn chairs at?

Ms. Webb: They put them where the road is.

Mr. Macheras: Going towards the putting green, that grassy area.

Mr. Rysztogi: Okay.

Mr. Macheras: The golf carts are lined up.

Ms. Webb: I said, *"Well, take them some popcorn. We're getting ready for popcorn. Take them some popcorn, so they want to drink."*

Mr. Dale: Make it. I will say the popcorn was not salty enough.

Ms. Webb: It wasn't salty enough?

Mr. Dale: No.

Ms. Webb: Well, after one of the golf carts had the popcorn, they did order two wines.

Mr. Dale: Okay, good. We do need to make the popcorn saltier.

Ms. Webb: I have no problem with that.

Mr. Dale: Of course not. Alright. I have no other issues to bring up. I do have lots of issues personally, but no other issues for the Board. So, I will entertain a motion to adjourn.

TENTH ORDER OF BUSINESS Adjournment

On MOTION by Mr. Rysztogi seconded by Mr. Macheras with all in favor the meeting was adjourned.

______________________________ ______________________________

Secretary/Assistant Secretary Chairman/Vice Chairman

SECTION V

SECTION A

RESOLUTION 2026-04

[FY 2027 BUDGET APPROVAL RESOLUTION]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE VIERA EAST COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGET(S) FOR FY 2027; SETTING A PUBLIC HEARING THEREON AND DIRECTING PUBLICATON; ADDRESSING TRANSMITTAL AND POSTING REQUIREMENTS; ADDRESSING SEVERABILITY AND EFFECTIVE DATE.

WHEREAS, for the fiscal year beginning October 1, 2026, and ending September 30, 2027 (**"FY 2027"**), the District Manager prepared and submitted to the Board of Supervisors ("**Board**") of the Viera East Community Development District (**"District"**) prior to June 15, 2026, the proposed budget(s) attached hereto as **Exhibit A** (**"Proposed Budget"**); and

WHEREAS, the Board now desires to set the required public hearing on the Proposed Budget.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE VIERA EAST COMMUNITY DEVELOPMENT DISTRICT:

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget attached hereto as **Exhibit A** is hereby approved preliminarily.

2. **SETTING A PUBLIC HEARING; DIRECTING PUBLICATION.** A public hearing on said approved Proposed Budget is hereby declared and set for the following date, time, and location, and District staff is directed to provide notice of the same in accordance with Florida law:

DATE:	August 27, 2026
TIME:	6:30 P.M.
LOCATION:	Faith of Lutheran Church 5550 Faith Drive Rockledge, FL 32955

3. **TRANSMITTAL TO LOCAL GENERAL PURPOSE GOVERNMENT; POSTING OF PROPOSED BUDGET.** The District Manager is hereby directed to (i) submit a copy of the Proposed Budget to the applicable local general-purpose government(s) at least 60 days prior to its adoption, and (ii) post the approved Proposed Budget on the District's website in accordance with Section 189.016, *Florida Statutes*.

4. **SEVERABILITY; EFFECTIVE DATE.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 28th DAY OF MAY, 2026.

ATTEST:

VIERA EAST COMMUNITY DEVELOPMENT DISTRICT

____________________________ ____________________________________

Viera East

Community Development District

Proposed Budget

FY 2027

Viera East
Community Development District

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Viera East
Community Development District
General Fund
Proposed Operating Budget
Fiscal Year 2027

	Actuals FY 2025	Adopted Budget FY 2026	Actuals As Of 4/31/26	Projected Next 5 Months	Total Projected @ 9/30/26	Proposed Budget FY 2027
Revenues						
Maintenance Assessments	$1,389,162	$1,378,973	$1,355,253	$23,720	$1,378,973	$1,378,973
Golf Course Administrative Services	$56,280	$56,280	$32,830	$23,450	$56,280	$56,280
Donations for Park Materials	$0	$0	$0	$0	$0	$0
Miscellaneous Income - Farmers Market	$8,292	$10,000	$3,354	$2,396	$5,751	$6,000
Interest Income	$20,176	$5,000	$13,452	$4,804	$18,256	$10,000
Total Revenues	**$ 1,473,909**	**$ 1,450,253**	**$ 1,404,889**	**$ 54,371**	**$ 1,459,260**	**$ 1,451,253**
Administrative Expenditures						
Supervisors Fees	$25,322	$30,519	$15,105	$10,789	$25,894	$30,519
Engineering Fees	$0	$5,000	$0	$350	$350	$5,000
Attorney's Fees	$12,483	$20,000	$4,203	$4,000	$8,203	$20,000
Dissemination	$1,050	$1,082	$631	$451	$1,082	$1,136
Trustee Fees	$4,041	$6,160	$2,357	$3,803	$6,160	$6,468
Annual Audit	$14,661	$15,022	$8,763	$6,259	$15,022	$15,170
Collection Agent	$0	$2,575	$1,502	$1,073	$2,575	$5,330
Management Fees	$115,242	$118,700	$69,242	$49,458	$118,700	$124,635
Postage	$13	$2,000	$125	$125	$250	$2,000
Printing & Binding	$375	$2,500	$26	$18	$44	$2,500
Insurance - Liability	$9,760	$12,804	$6,327	$6,477	$12,804	$13,444
Legal Advertising	$770	$2,500	$110	$78	$188	$2,500
Other Current Charges	$6,407	$1,200	$217	$155	$371	$1,200
Office Supplies	$103	$2,000	$93	$67	$160	$2,000
Dues & Licenses	$175	$175	$175	$0	$175	$175
Information Technology	$4,735	$4,972	$2,900	$2,072	$4,972	$5,221
Total Administrative	**$ 195,137**	**$ 227,208**	**$ 111,774**	**$ 85,175**	**$ 196,949**	**$ 237,298**
Operating Expenditures						
Salaries	$182,683	$187,425	$115,543	$82,530	$198,073	$196,796
Administration Fee	$1,900	$1,508	$353	$252	$605	$1,583
FICA Expense	$13,975	$14,338	$9,567	$6,834	$16,401	$15,055
Health Insurance	$1,366	$5,250	$587	$419	$1,006	$5,513
Workers Compensation	$2,811	$4,169	$2,274	$1,624	$3,899	$4,377
Unemployment	$610	$1,119	$476	$340	$816	$1,119
Retirement Contribution	$0	$5,061	$3,884	$2,774	$6,658	$5,061
Other Contractual	$9,283	$10,000	$6,298	$4,499	$10,796	$10,000
Marketing - Lifestyle/Amenities	$90,416	$116,000	$62,062	$44,330	$106,392	$116,000
Training	($87)	$500	$710	$507	$1,218	$500
Total Operating	**$ 302,958**	**$ 345,370**	**$ 201,754**	**$ 144,110**	**$ 345,865**	**$ 356,004**
Maintenance Expenditures						
Canal Maintenance	$9,850	$14,000	$11,780	$2,220	$14,000	$14,000
Lake Bank Restoration	$170,620	$164,000	$161,079	$2,922	$164,000	$164,000
Lake Bank Education Project	$0	$3,000	$0	$3,000	$3,000	$3,000
Environmental Services	$0	$10,000	$0	$10,000	$10,000	$10,000
Water Management System	$136,763	$148,622	$72,281	$76,341	$148,622	$148,622
Midge Control	$0	$8,000	$0	$8,000	$8,000	$8,000
Contingencies	$2,890	$7,500	$2,313	$1,652	$3,965	$7,500
Fire Line Management	$1,895	$3,500	$700	$500	$1,200	$3,500
Basin Repair	$0	$3,000	$0	$3,000	$3,000	$3,000
Total Maintenance	**$ 322,019**	**$ 361,622**	**$ 248,153**	**$ 107,635**	**$ 355,788**	**$ 361,622**

Viera East
Community Development District
General Fund
Proposed Operating Budget
Fiscal Year 2027

	Actuals FY 2025	Adopted Budget FY 2026	Actuals As Of 4/31/26	Projected Next 5 Months	Total Projected @ 9/30/26	Proposed Budget FY 2027
Grounds Maintenance Expenditures						
Salaries	$197,533	$244,367	$81,083	$57,916	$138,999	189,434.83
Bonus Program	$59,814	$0	$75,108	$0	$75,108	$0
Administrative Fees	$2,162	$2,840	$911	$651	$1,561	$2,982
FICA Expense	$15,111	$18,694	$6,883	$4,917	$11,800	14,491.76
Health Insurance	$32,068	$34,538	$15,835	$11,311	$27,146	$36,265
Workers Compensation	$3,254	$5,436	$1,671	$1,194	$2,865	$5,708
Unemployment	$1,254	$2,608	$599	$428	$1,027	$2,608
Retirement Contribution	$0	$6,682	$0	$0	$0	$6,682
Telephone/Internet	$9,063	$6,000	$5,244	$3,746	$8,990	$6,600
Utilities	$6,008	$8,020	$2,332	$1,666	$3,998	$8,822
Property Appraiser	$2,391	$2,100	$2,391	$0	$2,391	$2,500
Insurance - Property	$3,636	$3,711	$2,326	$1,661	$3,987	$4,186
Repairs	$40,261	$25,000	$34,054	$24,325	$58,379	$50,000
Fuel	$15,015	$18,000	$8,285	$5,918	$14,203	$18,000
Park Maintenance	$30,612	$35,000	$24,479	$17,485	$41,964	$45,000
Sidewalk Repair	$0	$15,000	$8,638	$6,170	$14,807	$15,000
Chemicals	$3,241	$4,000	$613	$438	$1,051	$4,000
Contingencies	$18,889	$10,000	$4,044	$2,888	$6,932	$10,000
Refuse	$15,121	$18,000	$8,196	$5,854	$14,050	$18,000
Office Supplies	$2,361	$2,500	$278	$199	$477	$2,500
Uniforms	$3,271	$4,000	$3,850	$2,750	$6,600	$4,000
Fire Alarm System	$270	$500	$0	$500	$500	$500
Rain Bird Pump System	$9,194	$0	$0	$0	$0	$0
Park Materials	$335	$10,000	$195	$139	$334	$10,000
Bay Hill Flow Way Maintenance	$0	$20,000	$0	$20,000	$20,000	$20,000
Maintenance Reserve - Transfer Out	$31,777	$19,058	$0	$19,058	$19,058	$19,058
Maintenance Reserve - Transfer Out (Excess)	$0	$0	$0	$0	$0	$0
Total Grounds Expenditures	**$ 502,640**	**$ 516,053**	**$ 287,016**	**$ 189,213**	**$ 476,229**	**$ 496,337**
Total Expenses	**$ 1,322,754**	**$ 1,450,253**	**$ 848,698**	**$ 526,133**	**$ 1,374,831**	**$ 1,451,261**
Excess Revenue/(Expenditures)	**$ 151,156**	**$ -**	**$ 556,191**	**$ (471,762)**	**$ 84,429**	**$ (8)**

	FY 2026	FY 2027	Change
Net Assessment - General	$ 1,350,028	$ 1,350,028	$ -
Net Assessment - Recreation	$ 28,945	$ 28,945	$ -
Total Net Assessments	$ 1,378,973	$ 1,378,973	$ -
Discounts @ 6%	$ 88,020	$ 88,020	$ 0
Gross Assessment	$ 1,466,993	$ 1,466,993	0
Assessable Units - Residential	4,204	4,204	
Assessable Units - Non-Residential	1,869	1,869	
Total Units	6,073	6,073	
Gross Assessment per Unit - General Fund	$ 236.49	$ 236.49	$ (0.00)
Gross Assessment per Unit - Recreation	$ 128.67	$ 8.27	$ (120.40)
Gross Assessment per Unit - Debt Service	$ 138.90	$ 108.57	$ (30.33)
	$ 504.06	$ 353.32	$ (150.74)

Viera East
Community Development District
General Fund Budget

Revenues:

Maintenance Assessments

The District will levy a Non-Ad Valorem Assessment on all the assessable property within the District in order to pay for its operating and maintenance expenditures incurred during the fiscal year.

Golf Course Administrative Services

Represents Golf Course Fund portion of salary and benefits for employees paid from the General Fund.

Description	Annual Amount	
Base	$	75,000.00
10% of Maintenance Supervisor	$	(7,280.00)
50% of Labor Position	$	(11,440.00)
Total	**$**	**56,280.00**

Miscellaneous Income - Farmers' Market

Miscellaneous income received by the District including income from the Farmers' Market.

Interest Income

The District will earn interest on balances invested during the year.

Administrative Expenditures:

Supervisors Fees

The amount paid to each supervisor for the time devoted to District business and meetings is determined by Chapter 190, Florida Statutes, at $200 per meeting. Amount is based on five supervisors receiving fees for two meetings per month.

Engineering Fees

The District's engineer, Robb & Taylor Engineering Solutions Inc, will be providing general engineering services to the District, which includes preparation and attendance of monthly board meetings.

Attorney Fees

Legal Counsel: ***Shutts and Bowen LLP***
300 South Orange Avenue
Suite 300
Orlando, FL 32801
Telephone: (407) 835-6759
Fax: (407) 849-7288

The District's legal counsel, Shutts and Bowen, will be providing general services, which include attendance and preparation for monthly board meetings. Also, services include reviewing contracts, agreements, resolutions, rule amendments, etc.

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5), which relates to additional reporting requirements for un-rated bond issues.

- Series 2020 Special Assessment Revenue Bond $ 1,136.10

Trustee Fees

The District will pay annual trustee fees for the Series 2020 Special Assessment Revenue Bond.

Annual Audit

The District is required to annually have its financial records audited by an independent Certified Public Accounting Firm. The estimated cost of the audit is based on the prior fiscal year and will be shared with the Recreational Fund.

Collection Agent

Fees incurred by GMS-Central Florida, LLC for calculating, levying and certification of the District's Non-Ad valorem Maintenance Assessments with the Brevard County Tax Collector.

Contractor	Services	Monthly	Annual
GMS-Central Florida ,LLC	Assessments	$ 444.17	$ 5,330.00

Management Fees

The District has contracted with GMS-Central Florida, LLC to provide Accounting and Administrative Services for the District. The services include, but are not limited to, recording and transcription of board meetings, administrative services, budget preparation, financial reporting, annual audits, etc.

Postage

Mailing of Board Meeting agendas, checks for vendors, overnight deliveries and any other required correspondence. Amount is based on prior year's cost.

Printing & Binding

Printing and binding agenda packages for board meetings, printing of computerized checks, District brochures, correspondence, stationary, envelopes etc.

Insurance - Liability

The District's general liability, public official's liability, and automobile insurance coverage is provided by EGIS Insurance & Risk Advisors.

Description	Admin. Amount	Field Amount	Annual Amount
General Liability	$ 8,173	$ -	$ 8,173
POL/EPLI	$ 5,271	$ -	$ 5,271
Property	$ -	$ 4,186	$ 4,186
Total	**$ 13,444**	**$ 4,186**	**$ 17,631**

Legal Advertising

Advertising of monthly board meetings, public hearings, and any other legal advertising that may be required.

Other Current Charges

Any miscellaneous expenses incurred by the District that were not previously budgeted.

Office Supplies

Any supplies that may need to be purchased during the fiscal year, e.g. paper, minute books, file folders, labels, paper clips, etc.

Dues & Licenses

The District is required to pay an annual fee to the Department of Community Affairs for $175. This is the only anticipated expenditure for this category.

Information Technology

Costs related to the District's accounting and information systems; District's website creation and maintenance; electronic compliance with Florida Statutes and other electronic data requirements.

Operating Expenditures:

Salaries

The District currently has a General Manager and 1 full-time employee to handle the operations of the District. The proposed amount includes a 5% cost of living increase for qualifying full-time employees.

Administration Fee

Represents the fees to Applied Business Solutions for administration of pay and benefits. Applied Business Solutions charges an administration fee of $14.34 per employee.

FICA Expense

Represents the estimated amount due for Social Security (6.2%) and Medicare (1.45%) based upon the proposed salaries and wages.

Health Insurance

Full-time District employees are eligible for the following health benefits.

Provider	Policy Number	Insurance Description
United Healthcare	591637	Health, Accidental Death, Dental, Vision, Life & Long-Term Disability
Colonial Life	E3682663	Life, Accident, Short-Term Disability
Combined	007394312	Accident & Disability

Workers Compensation

The District provides Workers Compensation Insurance for each of its employee's based upon statutory requirements and rates determined by Applied Business Solutions.

Unemployment

The District pays State and Federal unemployment for each employee based upon current rate structures.

Retirement Contribution

Contribution to the retirement account for eligible employees.

Other Contractual

Miscellaneous fees and contracts incurred for the District.

Description	Annual Amount
Ecolab Pest Elimination	$ 6,015
Xelar Copier	$ 1,876
Additional Contract Funds	$ 2,109
Total	**$ 10,000**

Marketing- Lifestyle/Amenities

The District is in contract with Unique Webb Consulting to provide lifestyle and marketing services which include, but are not limited to social media publications, strategy planning, blogging, videography, photography, event planning, and marketing. This also includes all ads in the Viera Voice for the CDD golf course.

Training

Expenses for providing training to staff.

Maintenance Expenditures:

Canal Maintenance

Represents costs associated with the maintenance of the canals located east and west of I-95. The canals east of I-95 are maintained by various contractors paid by the District on an "as needed" basis. The canals west of I-95 are maintained by A. Duda & Sons and billed to the District.

Lake Bank Restoration
Allocation of funds dedicated for lake bank restoration throughout the District.

Lake Bank Education Project
Allocation of funds dedicated for the lake bank education project.

Environmental Services

The District will incur the following costs related to maintaining and managing the various conservation areas (wetlands and uplands), which are the responsibility of the District. The amount is based upon the current contract with Kevin L. Erwin, plus an allowance for additional services from other providers that may be required. Services provided under this budget item may include the following:

Wetland monitoring reports as required by SJRWMD and USA COE.

Wetland maintenance and removal of exotic species as required to conform to permit requirements.

Habitat management including burns of preserved areas as required within the approved Habitat Management Plan(s).

Permit compliance and general services as required.

Water Management System
The District currently has a contract with ECOR Industries, Inc. to provide Aquatic Maintenance Service for the District's Lakes.

Description	Monthly Amount	Annual Amount
Natural Areas Management	$ 4,872	$ 58,466
Wingate & Auburn Lake Aquatic Weed Control	$ 982	$ 11,783
Bayhill Wetland Maintenance (Bi-Monthly)	$ 460	$ 2,760
Natural Vegetation Management (Bi-Monthly)	$ 230	$ 1,380
Aquatic Weed Control	$ 5,036	$ 60,433
Header Canal Maintenance (Quarterly)	$ 1,850	$ 7,400
Woodside Park Maintenance	$ 200	$ 2,400
Unanticipated Repairs / Improvements	$ -	$ 4,000
Total	**$ 13,630**	**$ 148,622**

Midge Control
Lake spraying for midge control throughout the CDD.

Contingencies
Any miscellaneous expenses incurred by the District that were not previously budgeted.

Fire Line Maintenance

Expenses related to the maintenance of the various fire lines throughout the District. This mainly includes the mechanical removal of vegetation between homeowners' properties and conservation areas in order to slow or stop the spread of wildfire.

Basin Repair

Expenses related to the repair and maintenance of the drainage structures at District Basins III, IV, and V. The drainage structures that get repaired are the outfalls (connect lakes) and the flow ways (connect lakes to St Johns River).

Grounds Maintenance Expenditures:

Salaries

The District currently has a 3 full-time employees and 2 part time employee to handle the grounds maintenance of the District. The proposed amount includes a 5% cost of living increase for qualifying full-time employees.

Bonus Program
Represents annual bonus to be paid to eligible employees.

Administration Fee

Represents fee to Applied Business Solutions for administration of pay and benefits. Applied Business Solutions charges an administration fee of $14.34 per employee.

FICA Expense

Represents the estimated amount due for Social Security (6.2%) and Medicare (1.45%) based upon the proposed salaries and wages.

Health Insurance

Full-time District employees are eligible for the following health benefits.

Provider	Policy Number	Insurance Description
United Healthcare	591637	Health, Accidental Death, Dental, Vision, Life & Long-Term Disability
Colonial Life	E3682663	Life, Accident, Short-Term Disability
Combined	007394312	Accident & Disability

Workers Compensation

The District provides Workers Compensation insurance for each of its employees based upon statutory requirements and rates determined by Applied Business Solutions.

Unemployment

The District pays State and Federal unemployment for each employee based upon current rate structures.

Retirement Contribution

Contribution to the retirement account for eligible employees.

Telephone/Internet

Expenses incurred for the telephone, fax machine and internet.

Utilities

The District has the following utility account with Florida Power and Light to provide electricity for the maintenance building.

Vendor	Account	Monthly Amount	Annual Amount
FPL	83490-45156	$ 585	$ 7,020
Contingency			$ 1,802
Total			**$ 8,822**

Property Appraiser

Fees incurred for the Brevard County Property Appraiser performing work in support of processing and distributing non-ad valorem assessment information. The cost for FY2027 is estimated to be $2,500.

Insurance - Property

Represents the amount paid for the property portion of the insurance premium with Egis Insurance & Risk Advisors. The property includes vehicles, equipment, etc.

Description	Admin. Amount	Field Amount	Annual Amount
General Liability	$ 8,173	$ -	$ 8,173
POL/EPLI	$ 5,271	$ -	$ 5,271
Property	$ -	$ 4,186	$ 4,186
Total	**$ 13,444**	**$ 4,186**	**$ 17,631**

Repairs

Any costs related to miscellaneous repairs and maintenance that occur during the fiscal year.

Fuel

Costs related to fuel purchased for grounds maintenance machinery that occur during the fiscal year.

Park Maintenance
Represents costs associated with the maintenance of the parks and trails located within the district.

Sidewalk Repair
Represents costs associated with the repair of the sidewalks located within the district.

Chemicals
Includes fungicide applications, herbicide applications and insecticide applications needed to maintain the grounds.

Contingencies
Represents any miscellaneous expenses incurred by the District that were not previously budgeted.

Refuse
Estimated costs for refuse services to empty dumpster(s) twice monthly by Berry Disposal is:

Contractor	Services	Monthly	Annual
Berry Disposal	Empty Dumpster	$ 1,435	$ 17,220
Contingency			$ 780
			$ 18,000

Office Supplies
Costs for items used in the office.

Uniforms
The District is in contract with Unifirst to supply uniforms for the maintenance staff. Unifirst comes to the District weekly to deliver clean uniforms to the staff.

Vendor	Monthly Amount	Annual Amount
Unifirst	$ 300	$ 3,600
Contingency		$ 400
Total		**$ 4,000**

Fire Alam System
The District is in contract with Everon, LLC to provide monthly fire and burglary alarm system monitoring and maintenance. The services will be split between the Golf Course and Operations.

Park Materials
Costs for items used for the park.

Bay Hill Flow Way Maintenance
Expenses incurred related to the maintenance of Bay Hill flow way.

Maintenance Reserves – Transfer Out
Funds allocated annually to insure available cash for ongoing operations of the District and for major repair or replacement of capital items.

Viera East
Community Development District
Capital Reserve Fund
Proposed Budget FY 2026

	Adopted Budget FY 2026	Actuals As Of 4/30/26	Projected Next 5 Months	Total Projected @ 9/30/26	Proposed Budget FY 2027
Revenues					
Beginning Fund Balance	$1,407,203	$1,573,325	$0	$1,573,325	$ 1,510,391
Interest Income	$2,500	$26,580	$9,493	$36,073	$18,000
Reserve Funding - Transfer In (General)	$19,058	$0	$19,058	$19,058	$19,058
Reserve Funding - Transfer In (Golf)	$166,149	$0	$166,149	$166,149	$99,213
Reserve Funding - Transfer In (General Excess)	$0	$0	$0	$0	$0
Reserve Funding - Transfer In (Golf Excess)	$0	$0	$0	$0	$0
Total Revenues	**$ 1,594,910**	**$ 1,599,905**	**$ 194,699**	**$ 1,794,604**	**$ 1,646,662**
Expenditures					
Capital Outlay - General	$84,180	$79,411	$4,769	$84,180	$84,000
Capital Outlay - Golf	$154,741	$67,370	$87,371	$154,741	$150,000
Truck Maintenance	$25,000	$0	$25,000	$25,000	$25,000
Sign Project	$20,000	$3,362	$16,639	$20,000	$0
Bank Fees	$0	$170	$122	$292	$300
Total Expenditures	**$ 283,921**	**$ 150,313**	**$ 133,901**	**$ 284,213**	**$ 259,300**
Excess Revenues (Expenditures)	**$ 1,310,989**	**$ 1,449,593**	**$ 60,799**	**$ 1,510,391**	**$ 1,387,362**

Potential Capital Reserve Split

	General Fund	Golf Course	Total
Beginning Balance - 9/30/26	$ 468,559	$ 1,104,767	$ 1,573,325
FY26 Interest Income	$ 10,743	$ 25,330	$ 36,073
FY26 Contributions	$ 19,058	$ 166,149	$ 185,206
FY26 Projected Excess	$ -	$ -	$ -
FY26 Expenses	$ (129,180)	$ (154,741)	$ (283,921)
FY25 Bank Fees	$ (87)	$ (205)	$ (292)
Projected Excess Revenue Fund End of FY26	**$ 369,092**	**$ 1,141,299**	**$ 1,510,391**

Viera East
Community Development District
Debt Service Fund
Series 2020
Proposed Budget FY 2026

	Adopted Budget FY 2026	Actuals As Of 4/30/26	Projected Next 5 Months	Total Projected @ 9/30/26	Proposed Budget FY 2027
Revenues					
Special Assessments	$ 655,615	$ 644,337	$ 11,278	$ 655,615	$ 512,530
Interest Income	$ 5,000	$ 11,608	$ -	$ 11,608	$ 5,000
Beginning Fund Balance	$ 379,668	$ 137,708	$ -	$ 137,708	$ 67,708
Total Revenues	**$ 1,040,283**	**$ 793,654**	**$ 11,278**	**$ 804,931**	**$ 585,238**
Expenditures					
Series 2020					
Interest-11/1	$ 75,658	$ 75,658	$ -	$ 75,658	$ 67,708
Principal- 5/1	$ 795,000	$ -	$ 795,000	$ 795,000	$ 380,000
Interest-5/1	$ 75,658	$ -	$ 75,658	$ 75,658	$ 67,708
Total Expenditures	**$ 946,315**	**$ 75,658**	**$ 870,658**	**$ 946,315**	**$ 515,415**
Transfer In					
Transfer In	$ -	$ 200,021	$ 9,070	$ 209,092	$ -
Excess Revenues (Expenditures)	**$ 93,968**	**$ 918,017**	**$ (850,310)**	**$ 67,708**	**$ 69,823**

* Excess Revenues needed to pay the 11/1/27 Interest Payment	$ 63,908

Land Use	ERU	Units	Total ERU	Percentage	Net Per Unit	Net Assessments
Residential	1.00	4,204.00	4,204.00	84%	$ 102.05	$ 429,026.91
Commercial	4.00	204.56	818.24	16%	$ 408.21	$ 83,503.09
Net Annual Assessment		**4,408.56**	**5,022.24**			**$ 512,530.00**

Viera East
Community Development District
Debt Service - Series 2020
Amortization Schedule

Date	Bond Balance	Interest	Principal		Interest		Fiscal Year Total
11/01/20				$	52,497.38	$	52,497.38
05/01/21	7,685,000			$	90,307.50		
11/01/21				$	90,307.50	$	180,615.00
05/01/22	7,685,000			$	90,307.50		
11/01/22				$	90,307.50	$	180,615.00
05/01/23	7,685,000	2.000%	$475,000	$	90,307.50		
11/01/23				$	85,557.50	$	650,865.00
05/01/24	7,210,000	2.000%	$490,000	$	85,557.50		
11/01/24				$	80,657.50	$	656,215.00
05/01/25	6,720,000	2.000%	$500,000	$	80,657.50		
11/01/25				$	75,657.50	$	656,315.00
05/01/26	6,220,000	2.000%	$795,000	$	75,657.50		
11/01/26				$	67,707.50	$	938,365.00
05/01/27	5,425,000	2.000%	$380,000	$	67,707.50		
11/01/27				$	63,907.50	$	511,615.00
05/01/28	5,045,000	2.000%	$385,000	$	63,907.50		
11/01/28				$	60,057.50	$	508,965.00
05/01/29	4,660,000	2.000%	$395,000	$	60,057.50		
11/01/29				$	56,107.50	$	511,165.00
05/01/30	4,265,000	2.125%	$400,000	$	56,107.50		
11/01/30				$	51,857.50	$	507,965.00
05/01/31	3,865,000	2.600%	$410,000	$	51,857.50		
11/01/31				$	46,527.50	$	508,385.00
05/01/32	3,455,000	2.600%	$425,000	$	46,527.50		
11/01/32				$	41,002.50	$	512,530.00
05/01/33	3,030,000	2.600%	$435,000	$	41,002.50		
11/01/33				$	35,347.50	$	511,350.00
05/01/34	2,595,000	2.600%	$445,000	$	35,347.50		
11/01/34				$	29,562.50	$	509,910.00
05/01/35	2,150,000	2.750%	$455,000	$	29,562.50		
11/01/35				$	23,306.25	$	507,868.75
05/01/36	1,695,000	2.750%	$470,000	$	23,306.25		
11/01/36				$	16,843.75	$	510,150.00
05/01/37	1,225,000	2.750%	$485,000	$	16,843.75		
11/01/37				$	10,175.00	$	512,018.75
05/01/38	740,000	2.750%	$740,000	$	10,175.00		
			$ 7,685,000	**$**	**1,992,585**	**$**	**8,927,410**

Viera East
Community Development District
Golf Course & Restaurant
Proposed Operating Budget
Fiscal Year 2027

	Actuals FY 2025	Adopted Budget FY 2026	Actuals As Of 4/31/26	Projected Next 5 Months	Total Projected @ 9/30/26	Proposed Budget FY 2027
Revenues						
Golf Course Revenue						
Greens Fees	$2,174,412	$2,250,000	$1,495,134	$1,067,953	$2,563,087	$2,407,500
Gift Cards - Sales & Usage	$7,339	$0	$4,429	$3,163	$7,592	$0
Season Advance/Trail Fees	$90,443	$100,000	$55,902	$39,930	$95,832	$100,000
Loyalty Program	$25,625	$25,000	$14,824	$10,589	$25,413	$25,000
Driving Range	$113,460	$87,418	$70,481	$50,344	$120,825	$87,418
Golf Lessons	$19,254	$15,000	$19,690	$14,064	$33,754	$15,000
Miscellaneous Income	$12,345	$15,000	$10,119	$7,228	$17,346	$15,000
Assessments - Recreation Operating	$43,169	$18,239	$10,639	$7,600	$18,239	$18,239
Pro Shop Revenue						
Merchandise Sales	$145,175	$125,664	$105,442	$75,316	$180,757	$125,664
Restaurant Revenue						
Food & Snack Sales	$438,967	$466,211	$254,862	$182,045	$436,907	$489,522
Beverage Sales	$47,518	$37,516	$37,047	$26,462	$63,510	$39,392
Beer Sales	$229,449	$236,465	$132,415	$94,582	$226,998	$260,111
Wine Sales	$20,506	$20,463	$17,754	$12,681	$30,435	$22,510
Liquor Sales	$203,053	$202,884	$112,925	$80,661	$193,586	$233,317
Miscellaneous Income	$5,230	$0	$4,850	$3,464	$8,314	$0
Total Revenues	**$ 3,575,946**	**$ 3,599,861**	**$ 2,346,514**	**$ 1,676,081**	**$ 4,022,595**	**$ 3,838,672**
General Expenditures						
Other Contractual Services	$15,728	$20,000	$7,173	$5,123	$12,296	$20,000
Telephone	$11,870	$20,392	$6,185	$4,418	$10,602	$20,392
Utilities	$30,718	$5,348	$9,712	$6,937	$16,648	$5,348
Repairs & Maintenance	$18,266	$15,000	$6,439	$4,600	$11,039	$15,000
Bank Charges	$76,597	$75,000	$50,254	$35,896	$86,150	$75,000
Office Supplies	$5,519	$4,500	$2,975	$2,125	$5,100	$4,500
Operating Supplies	$15,656	$12,000	$13,295	$9,496	$22,792	$12,000
Dues, Licenses & Subscriptions	$18,126	$14,502	$8,530	$6,093	$14,623	$14,502
Drug Testing - All Departments	$0	$500	$0	$0	$0	$500
Training, Education & Employee Relations	$6,208	$5,000	$5,855	$4,182	$10,037	$5,000
Contractual Security	$11,327	$8,400	$2,607	$1,862	$4,468	$8,400
IT Services	$7,758	$8,400	$3,345	$2,389	$5,734	$8,400
Total Golf Course Expenditures	**$ 217,774**	**$ 189,042**	**$ 116,369**	**$ 83,121**	**$ 199,489**	**$ 189,042**
Golf Course Operations						
Salaries	$353,177	$383,355	$228,163	$162,973	$391,136	$410,693
Administrative Fee	$13,903	$16,848	$7,904	$5,646	$13,550	$16,848
FICA Expense	$27,018	$29,327	$18,575	$13,268	$31,843	$31,418
Health Insurance	$3,023	$10,500	$5,149	$3,678	$8,827	$9,268
Workers Compensation	$5,766	$7,077	$4,573	$3,266	$7,839	$8,231
Unemployment	$7,426	$10,935	$4,257	$3,041	$7,298	$10,935
Retirement Contribution	$0	$0	$24	$17	$41	$250
Golf Printing	$4,139	$4,500	$2,674	$1,910	$4,584	$4,500
Utilities	$19,011	$18,980	$12,182	$8,702	$20,884	$22,973
Repairs	$574	$3,400	$1,196	$854	$2,050	$3,400
Pest Control	$0	$1,300	$0	$650	$650	$1,300
Supplies	$6,472	$10,000	$7,145	$5,104	$12,249	$12,500
Uniforms	$3,003	$1,750	$1,141	$815	$1,956	$2,000
Training, Education & Employee Relations	$2,058	$2,500	$272	$195	$467	$2,500
Cart Lease	$137,496	$137,684	$87,161	$55,829	$142,991	$137,684
Cart Maintenance	$2,719	$5,000	$2,620	$1,872	$4,492	$5,000
Driving Range Supplies	$606	$5,000	$2,390	$1,707	$4,097	$5,000
Total Golf Operation Expenditures	**$ 586,391**	**$ 648,155**	**$ 385,427**	**$ 269,526**	**$ 654,953**	**$ 684,499**

Viera East
Community Development District
Golf Course & Restaurant
Proposed Operating Budget
Fiscal Year 2027

	Actuals FY 2025	Adopted Budget FY 2026	Actuals As Of 4/31/26	Projected Next 5 Months	Total Projected @ 9/30/26	Proposed Budget FY 2027
Golf Course Maintenance						
Salaries	$496,608	$497,856	$ 371,287	$265,205	$636,492	$668,317
Administrative Fees	$5,640	$6,616	$ 3,466	$2,476	$5,941	$6,616
FICA Expense	$37,991	$38,086	$ 30,212	$21,580	$51,791	$51,126
Health Insurance	$60,590	$67,672	$ 47,460	$33,900	$81,359	$85,427
Workers Compensation	$8,051	$10,462	$ 7,318	$5,227	$12,545	$13,172
Unemployment	$4,159	$6,418	$ 3,688	$2,635	$6,323	$6,418
Retirement Contribution	$0	$0	$ 1,888	$1,349	$3,237	$3,500
Utilities	$31,527	$32,080	$ 15,406	$11,005	$26,411	$32,080
Repairs	$55,352	$48,000	$ 22,894	$16,353	$39,246	$48,000
Restaurant Repairs	$5,565	$5,000	$ 6,703	$4,788	$11,491	$10,000
Fuel & Oil	$30,331	$35,000	$ 17,122	$12,230	$29,352	$35,000
Pest Control	$3,013	$4,600	$ 812	$580	$1,392	$4,600
Irrigation/Drainage	$12,710	$20,000	$ 4,186	$2,990	$7,175	$20,000
Sand/Topsoil	$19,826	$26,500	$ 20,567	$14,690	$35,257	$35,000
Flowers/Mulch	$3,858	$7,000	$ -	$3,500	$3,500	$7,000
Fertilizer	$106,764	$175,000	$ 106,312	$75,937	$182,249	$182,000
Seed/Sod	$272	$10,000	$ -	$5,000	$5,000	$10,000
Trash Removal	$3,004	$3,462	$ 2,661	$1,900	$4,561	$4,500
Contingencies	$3,481	$7,500	$ 6,273	$4,481	$10,754	$7,500
First Aid	$277	$800	$ 39	$28	$67	$800
Operating Supplies	$12,965	$15,000	$ 8,112	$5,794	$13,906	$15,000
Training	$865	$2,500	$ 1,030	$736	$1,766	$2,500
Janitorial Supplies	$769	$1,200	$ 1,894	$1,353	$3,247	$3,500
Janitorial Services	$13,439	$13,956	$ 8,599	$6,142	$14,741	$15,000
Soil & Water Testing	$0	$1,000	$ 1,695	$1,211	$2,906	$3,000
Uniforms	$11,042	$11,550	$ 7,260	$5,186	$12,446	$13,000
Equipment Rental	$10,187	$4,606	$ 4,000	$2,857	$6,857	$4,606
Equipment Lease	$221,669	$243,144	$ 133,994	$95,710	$229,705	$243,144
Total Golf Course Maintenance	**$ 1,159,954**	**$ 1,295,008**	**$ 834,878**	**$ 604,841**	**$ 1,439,720**	**$ 1,530,807**
Merchandise Sales						
Cost of Goods Sold	$112,464	$87,965	$55,194	$39,424	$94,618	$87,965
Total Merchandise Sales	**$ 112,464**	**$ 87,965**	**$ 55,194**	**$ 39,424**	**$ 94,618**	**$ 87,965**
Restaurant Expenditures						
Salaries	$358,295	$336,263	$231,971	$165,693	$397,664	$353,076
Administrative Fee	$8,674	$8,354	$4,264	$3,046	$7,310	$7,675
FICA Expense	$38,252	$25,724	$25,264	$18,046	$43,310	$27,010
Health Insurance	$13,742	$14,700	$13,304	$9,503	$22,807	$23,948
Workers Compensation	$5,136	$7,300	$4,599	$3,285	$7,884	$7,900
Unemployment	$6,309	$6,882	$4,533	$3,238	$7,770	$7,800
Utilities	$11,123	$12,100	$8,867	$6,334	$15,201	$16,721
Pest Control	$0	$1,200	$0	$600	$600	$1,200
Merchant Fees	$25,904	$32,208	$14,381	$10,272	$24,654	$32,208
Equipment Lease	$1,713	$1,750	$1,057	$755	$1,811	$1,750
Kitchen Equipment & Supplies	$14,421	$0	$8,777	$6,270	$15,047	$14,000
Paper & Plastic Supplies	$13,360	$15,000	$4,568	$3,263	$7,831	$15,000
Operating Supplies	$2,002	$23,043	$5,832	$4,165	$9,997	$23,043
Delivery/Gas	$5,491	$6,780	$3,778	$2,699	$6,477	$6,780
Dues & License	$12,561	$11,500	$7,158	$5,113	$12,271	$11,500
Total Restaurant Expenditures	**$ 516,984**	**$ 502,803**	**$ 338,353**	**$ 242,281**	**$ 580,634**	**$ 549,611**

Viera East
Community Development District
Golf Course & Restaurant
Proposed Operating Budget
Fiscal Year 2027

	Actuals FY 2025	Adopted Budget FY 2026	Actuals As Of 4/31/26	Projected Next 5 Months	Total Projected @ 9/30/26	Proposed Budget FY 2027
Cost of Goods Sold						
Food Cost	$234,573	$265,740	$121,296	$86,640	$207,937	$279,027
Beverage Cost	$32,314	$33,764	$21,961	$15,686	$37,647	$35,453
Beer Cost	$84,489	$87,492	$50,219	$35,871	$86,091	$96,241
Wine Cost	$11,543	$10,846	$6,008	$4,291	$10,299	$11,930
Liquor Cost	$62,656	$62,894	$34,653	$24,752	$59,405	$72,328
Total Cost of Goods Sold	**$ 425,575**	**$ 460,736**	**$ 234,137**	**$ 167,241**	**$ 401,378**	**$ 494,980**
Administrative Expenditures						
Legal Fees	$0	$1,500	$0	$0	$0	$1,500
Engineering Fees	$0	$600	$0	$0	$0	$600
Arbitrage	$1,050	$600	$350	$250	$600	$600
Dissemination	$1,050	$1,103	$643	$460	$1,103	$0
Trustee Fees	$4,089	$4,510	$2,385	$1,704	$4,089	$4,961
Annual Audit	$5,239	$5,278	$3,079	$2,199	$5,278	$5,330
Golf Course Administrative Services	$56,280	$56,280	$32,830	$23,450	$56,280	$56,280
Insurance	$157,164	$166,132	$80,722	$57,659	$138,381	$133,286
Marketing	$1,100	$0	$0	$0	$0	$0
Property Taxes	$9,444	$12,000	$5,913	$4,223	$10,136	$12,000
Total Administrative Expenditures	**$ 235,417**	**$ 248,003**	**$ 125,923**	**$ 89,945**	**$ 215,867**	**$ 214,557**
Reserves						
Renewal & Replacement	$84,410	$166,149	$0	$166,149	$166,149	$99,213
Total Reserves	**$ 84,410**	**$ 166,149**	**$ -**	**$ 166,149**	**$ 166,149**	**$ 99,213**
Total Revenues	**$ 3,575,946**	**$ 3,599,861**	**$ 2,346,514**	**$ 1,676,081**	**$ 4,022,595**	**$ 3,838,672**
Total Expenditures	**$ 3,338,969**	**$ 3,597,861**	**$ 2,090,280**	**$ 1,662,527**	**$ 3,752,808**	**$ 3,850,672**
Operating Income (Loss)	**$ 236,977**	**$ 2,000**	**$ 256,233**	**$ 13,554**	**$ 269,787**	**$ (12,000)**
Non Operating Revenues/(Expenditures)						
Assessments - Recreation Debt Service	$564,524	$560,250	$326,813	$0	$326,813	$0
Interest Income	$23,853	$10,000	$17,921	$5,000	$22,921	$12,000
Reserve Funding - Transfer Out (PY Excess)	$0	$0	$0	$0	$0	$0
Interfund Transfer Out - Debt Service	$0	$0	($200,021)	($9,070)	($209,092)	$0
Recreation Fees	$0	$0	$0	$0	$0	$0
Interest Expense	($53,250)	($27,250)	($15,896)	$0	($15,896)	$0
Principal Expense	($520,000)	($545,000)	($317,917)	$0	($317,917)	$0
Total Non Operating Revenues/(Expenditures)	**$ 15,128**	**$ (2,000)**	**$ (189,101)**	**$ (4,070)**	**$ (193,171)**	**$ 12,000**
Net Non Operating Income / (Loss)	**$ 252,104**	**$ (0)**	**$ 67,133**	**$ 9,483**	**$ 76,616**	**$ (0)**

Viera East
Community Development District
Recreational Operating Budget

Revenues:

Green Fees
Estimated revenue for public paid rounds of golf.

Gift Cards - Sales & Usage
Estimated amount of gift cards sold that can be used for discounted rounds of golf, merchandise or restaurant purchases. The full amount of the sale is recorded as revenue at the time of purchase. Also included is the estimated usage of gift cards once purchased. Once the gift cards have been used at the District, the amount used is recorded against the revenue.

Season Advance/Trail Fees
Estimated revenue of customers who purchase memberships to the District golf course in advance for the year.

Loyalty Program
Estimated costs of all associate memberships sold. The associate membership costs $79 and lasts for one year. The membership gets the member a 20% discount on golf rounds and other discounts on range balls, apparel, and USGA handicap service.

Driving Range
Estimated revenue from the District's driving range.

Golf Lessons
Estimated revenue from golfing lessons given at the golf course. The District leases the golf instruction program to the Mike Hogan Golf Academy.

Miscellaneous Income - Golf Course
Estimated annual revenue for various miscellaneous charges billed and collected by the golf course.

Assessments - Recreation Operations
The District will levy Non-Ad Valorem assessments on all the assessable property within the District to help fund all of the General Operating Expenditures for the fiscal year.

Merchandise Sales
Estimated revenues from clothing, equipment, and supplies sold in the District's Pro Shop.

Food & Snack Sales
Represents all food and snack sales for Hook and Eagle Tavern. Also includes all catering and banquet sales as well as snack sales from the golf course.

Beverage Sales
Represents all non-alcoholic beverage sales for Hook and Eagle Tavern. Also includes all catering and banquet sales.

Beer Sales
Represents all beer sales for Hook and Eagle Tavern. Also includes all catering and banquet sales.

Wine Sales
Represents all wine sales for Hook and Eagle Tavern. Also includes all catering and banquet sales.

Liquor Sales
Represents all liquor sales for Hook and Eagle Tavern. Also includes all catering and banquet sales.

Miscellaneous Income - Restaurant
Estimated annual revenue for various miscellaneous charges billed and collected by the restaurant.

General Expenditures:

Other Contractual Services
Estimated cost for a full-time restaurant manager at Hook and Eagle Tavern.

Vendor	Monthly Amount	Annual Amount
Charter (Cable & Internet)	$ 329	$ 3,947
Waste Management	$ 744	$ 8,924
Great American Financial	$ 156	$ 1,876
Contingency		$ 5,253
Total		**$ 20,000**

Telephone
Represents regular telephone lines, credit card, and internet access. A portion of expenses related to the District are transferred to the General Fund.

Vendor	Monthly Amount	Annual Amount
Cricket Wireless	$ 239	$ 2,868
Fusion	$ 690	$ 8,280
Hulu Subscription	$ 106	$ 1,272
Contingency		$ 7,972
Total		**$ 20,392**

Utilities
The District has the following utility accounts related to the operations.

Vendor	Account	Monthly Amount	Annual Amount
FPL	45156	$ 365	$ 4,380
Florida City Gas	9398	$ 565	$ 6,780
City of Cocoa	112664	$ 495	$ 5,940
City of Cocoa	141774	$ 98	$ 1,176
Contingency			$ (12,928)
Total			**$ 5,348**

Repairs & Maintenance
Any miscellaneous repairs and maintenance, including electrical, plumbing, hardware, locksmiths, painting and HVAC. A portion of expenses related to the District are transferred to the General Fund.

Bank Charges
Bank charges related to credit card usage as well as account service charges for the operating checking account fund.

Office Supplies
Any supplies that may need to be purchased during the fiscal year, e.g. paper, minute books, file folders, labels, paper clips, etc.

Operating Supplies
Represents various operating supplies purchased.

Dues, Licenses & Subscriptions

The following represents the estimated cost for license, membership subscriptions and permit renewals for the fiscal year.

Vendor	Description	Annual Amount
Brevard County	Business Tax License	$ 82
City of Rockledge	Business License	$ 200
Lightspeed	Membership	$ 7,000
DBPR	License	$ 1,820
Florida State Golf Assoc.	Handicap Fees	$ 5,000
Florida State Golf Assoc.	Membership	$ 150
Contingency		$ 250
Total		**$ 14,502**

Drug Testing - All Departments

Costs incurred for drug testing.

Training, Education & Employee Relations

Costs incurred in sending District personnel to any training seminars or having personnel trained on site for different aspects to more efficiently and effectively operate the golf course. Also, any expense incurred for staff meetings and help wanted ads.

Contractual Security

Security system costs for the maintenance of clubhouse alarm systems.

IT Services

Costs related to the District's accounting and information systems, District's website creation and maintenance, electronic compliance with Florida Statutes and other electronic data requirements.

Golf Course Operations:

Salaries

The District currently has a 3 full-time and 27 part-time employees to handle the golf course operations of the District. The proposed amount includes a 5% cost of living increase for qualifying full-time employees.

Administration Fee

Represents fee to Applied Business Solutions for administration of pay and benefits. Applied Business Solutions charges an administration fee of $14.34 per employee.

FICA Expense

Represents the estimated amount due for Social Security (6.2%) and Medicare (1.45%) based upon the proposed salaries and wages.

Health Insurance

Full-time District employees are eligible for the following health benefits.

Provider	Policy Number	Insurance Description
United Healthcare	591637	Health, Accidental Death, Dental, Vision, Life & Long-Term Disability
Colonial Life	E3682663	Life, Accident, Short-Term Disability
Combined	007394312	Accident & Disability

Workers Compensation

The District provides Workers Compensation insurance for each of its employees based upon statutory requirements and rates determined by Applied Business Solutions.

Unemployment

The District pays State and Federal unemployment for each employee based upon current rate structures.

Retirement Contribution
Contribution to the retirement account for eligible employees.

Golf Printing
Printing for materials needed for the course.

Utilities
Estimated cost of basic utilities for golf operations.

Vendor	Account	Monthly Amount	Annual Amount
FPL	33189	$ 705	$ 8,460
FPL	42334	$ 100	$ 1,200
FPL	52104	$ 750	$ 9,000
City of Cocoa	112664	$ 350	$ 4,200
Contingency			$ 113
Total			**$ 22,973**

Repairs
Any costs related to miscellaneous repairs and maintenance that occur during the fiscal year.

Pest Control
The estimated costs for Ecolab Pest Elimination to provide monthly pest control services.

Vendor	Monthly Amount	Annual Amount
Ecolab Pest Elimination	$ 95	$ 1,140
Contingency		$ 160
Total		**$ 1,300**

Supplies
Estimated costs of miscellaneous supplies that the District may need to purchase for golf operations.

Uniforms

The estimated costs of uniforms for pro shop personnel. Once hired, all employees get a District golf shirt to wear during work hours.

Training, Education & Employee Relations
The District will incur the cost of the Assistant Pro Program and any training deemed necessary for the Pro Shop staff or cart facility personnel, for example, cart mechanics training and any help wanted ads.

Cart Lease
The expense related to leasing of carts for the golf course.

Vendor	Monthly Amount	Annual Amount
The Huntington National	$ 493	$ 5,911
Yamaha	$ 197	$ 2,361
Golf Cart	$ 10,784	$ 129,412
Total		**$ 137,684**

Cart Maintenance
The expenses related to any repairs and maintenance of the golf carts that are incurred during the year.

Driving Range Supplies
Any expenses incurred related to the driving range operation, for example range balls, tokens, buckets, bag stands, clock rope and sand/water buckets.

Golf Course Maintenance:

Salaries

The District currently has a 13 full-time employees to handle the golf course maintenance of the District. The proposed amount includes a 5% cost of living increase for qualifying full-time employees.

Administration Fee

Represents fee to Applied Business Solutions for administration of pay and benefits. Applied Business Solutions charges an administration fee of $14.34 per employee.

FICA Expense

Represents the estimated amount due for Social Security (6.2%) and Medicare (1.45%) based upon the proposed salaries and wages.

Health Insurance

Full-time District employees are eligible for the following health benefits.

Provider	Policy Number	Insurance Description
United Healthcare	591637	Health, Accidental Death, Dental, Vision, Life & Long-Term Disability
Colonial Life	E3682663	Life, Accident, Short-Term Disability
Combined	007394312	Accident & Disability

Workers Compensation

The District provides Workers Compensation insurance for each of its employees based upon statutory requirements and rates determined by Applied Business Solutions.

Unemployment

The District pays State and Federal unemployment for each employee based upon current rate structures.

Retirement Contribution

Contribution to the retirement account for eligible employees.

Utilities

Estimated cost of basic utilities for golf operations.

Vendor	Account	Monthly Amount	Annual Amount
FPL	83490-45156	$ 2,150	$ 25,800
City of Cocoa	313093-70192	$ 440	$ 5,280
Contingency			$ 1,000
Total			**$ 32,080**

Repairs

Any costs related to miscellaneous repairs and maintenance that occur during the fiscal year.

Restaurant Repairs

Any costs related to miscellaneous restaurant repairs and maintenance that occur during the fiscal year.

Fuel & Oil

Costs related to fuel purchased for maintenance machinery that occurs during the fiscal year.

Pest Control
The estimated costs for Ecolab Pest Elimination to provide monthly pest control services.

Vendor	Monthly Amount		Annual Amount	
Ecolab Pest Elimination	$	375	$	4,500
Contingency			$	100
Total			**$**	**4,600**

Irrigation/Drainage
Estimated irrigation and drainage maintenance expenditures that may occur during the fiscal year.

Sand/Topsoil
Costs related to sand and topsoil expenditures that may occur during the fiscal year. The District buys all supplies from Golf Specialties, Inc. Some supplies may include top-dress sand, divot sand, and shell rock for the golf course.

Flowers/Mulch
Estimated costs of flowers and mulch for the golf course and clubhouse.

Fertilizer
Estimated costs of fertilizer, herbicide, insecticide, fungicide and other chemicals needed for the golf course.

Seed/Sod
Costs of seed and sod expenditures for the golf course that may occur during the fiscal year.

Trash Removal
Estimated costs for trash removal services to empty dumpster(s) once a month by Waste Management at the golf course.

Vendor	Monthly Amount		Annual Amount	
Waste Management, Inc.	$	232	$	2,784
Contingency			$	1,716
Total			**$**	**4,500**

Contingencies
Funding of unanticipated costs.

First Aid
Costs of work gloves, ear plugs, support belts, and other first aid supplies needed during the fiscal year.

Operating Supplies
Represents various operating supplies purchased.

Training
Training seminars for golf course maintenance staff.

Janitorial Supplies
Costs of janitorial supplies that may occur during the fiscal year.

Janitorial Services
Costs of janitorial services that may occur during the fiscal year.

Soil & Water Testing
Costs for soil and water testing that may occur during the fiscal year.

Uniforms

The District is in contract with Unifirst to supply uniforms for the golf course maintenance staff. Unifirst comes to the District weekly to deliver clean uniforms to the staff.

Vendor	Monthly Amount	Annual Amount
Unifirst	$ 900	$ 10,800
Contingency		$ 2,200
Total		**$ 13,000**

Equipment Rental

Rental of larger capital items required for course maintenance.

Equipment Lease

The District currently has the following equipment leases for the golf course.

Vendor	Monthly Amount	Annual Amount
Dex Imaging	$ 110	$ 1,320
The Huntington National	$ 19,500	$ 234,000
Wells Fargo	$ 652	$ 7,824
Total		**$ 243,144**

Merchandise Sales:

Cost of Goods Sold

Represents the cost of clothing, equipment, and supplies sold in the Pro Shop.

Restaurant Expenditures:

Salaries

The District currently has 5 full-time and 13 part-time employees to handle the restaurant operations of the District. The proposed amount includes a 5% cost of living increase for qualifying full-time employees.

Administration Fee

Represents fee to Applied Business Solutions for administration of pay and benefits. Applied Business Solutions charges an administration fee of $14.34 per employee.

FICA Expense

Represents the estimated amount due for Social Security (6.2%) and Medicare (1.45%) based upon the proposed salaries and wages.

Health Insurance

Full-time District employees are eligible for the following health benefits.

Provider	Policy Number	Insurance Description
United Healthcare	591637	Health, Accidental Death, Dental, Vision, Life & Long-Term Disability
Colonial Life	E3682663	Life, Accident, Short-Term Disability
Combined	007394312	Accident & Disability

Workers Compensation

The District provides Workers Compensation insurance for each of its employees based upon statutory requirements and rates determined by Applied Business Solutions.

Unemployment

The District pays State and Federal unemployment for each employee based upon current rate structures.

Utilities

The District has accounts with City of Cocoa and FPL for utilities in Hook & Eagle Tavern.

Vendor	Account	Monthly Amount	Annual Amount
FPL	33189	$ 705	$ 8,460
City of Cocoa	112664	$ 535	$ 6,420
Contingency			$ 1,841
Total			**$ 16,721**

Pest Control

The estimated costs for Ecolab Pest Elimination to provide monthly pest control services.

Merchant Fees

The estimated cost for merchant credit card fees.

Equipment Lease

The estimated cost to Ecolab for the dish machine rental.

Vendor	Monthly Amount	Annual Amount
Ecolab	$ 143	$ 1,713
Contingency		$ 37
Total		**$ 1,750**

Paper & Plastic Supplies

Represents various operating supplies purchased such as paper towels, plastic utensils, paper plates, etc.

Operating Supplies

Represents various operating supplies purchased such as thermometers, silverware, microwave, storage cabinets, etc.

Delivery/Gas

The District has an account with Florida City Gas for natural gas for Hook & Eagle Tavern. Also includes any fuel surcharges for deliveries to the restaurant.

Vendor	Account	Monthly Amount	Annual Amount
ARC3 Gases, Inc.	83490-45156	$ 440	$ 5,280
Contingency - Delivery Fees			$ 1,500
Total			**$ 6,780**

Dues and License

Represents the cost of all restaurant operating licenses through DBPR.

Restaurant Cost of Goods Sold:

Food Cost

Represents food and snack supplies purchased for the restaurant or catering events.

Beverage Cost

Represents beverages purchased for the restaurant.

Beer Cost

Represents beer purchased for the restaurant.

Wine Cost

Represents wine purchased for the restaurant.

Liquor Cost
Represents liquor purchased for the restaurant.

Administrative Expenditures:

Legal Fees
The District's attorney will be providing general legal services to the District that are directly related to operations of the golf course, i.e. reviewing contracts, agreements, resolutions, rule amendments, etc.

Engineering Fees
The District's engineer, Robb & Taylor Engineering Solutions Inc, may provide engineering services for the golf course.

Arbitrage
The District will contract with an Independent certified public accounting firm to annually calculate the District's Arbitrage Rebate Liability on Special Assessments Revenue Bonds.

Trustee Fees
The District issued Special Revenue Assessment Refunding Bonds, Series 2012 bonds that are deposited with a Trustee at U.S. Bank.

Annual Audit
The District is required to annually have its financial records audited by an independent Certified Public Accounting Firm.

Golf Course Administrative Services
Cost of administrative services provided for the CDD.

Description	Annual Amount	
Base	$	75,000.00
10% of Maintenance Supervisor	$	(7,280.00)
50% of Labor Position	$	(11,440.00)
Total	**$**	**56,280.00**

Insurance
Egis Insurance & Risk Advisors provide the District's general liability, property, and crime insurance coverage. Egis Insurance & Risk Advisors also provide a three year pollution policy.

Description	27536	
General Liability	$	48,160
Property	$	85,126
Total	**$**	**133,286**

Property Taxes
This amount is an estimate of property taxes that will need to be paid throughout this fiscal year.

Reserves:

Renewal & Replacement
The golf course transfers a portion of its monthly revenues to the Capital Reserve Fund to help fund for equipment replacement and other capital expenditures estimated for the fiscal year.

SECTION B

VIERA EAST
COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2025

REVISED DRAFT

VIERA EAST COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA

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REVISED DRAFT

INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Viera East Community Development District
Brevard County, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of Viera East Community Development District, Brevard County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of the District as of September 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c) but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated Xxxx, 2026, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Xxxx, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Viera East Community Development District, Brevard County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2025. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets plus deferred outflows of resources of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of $3,811,163.

- The change in the District's total net position in comparison with the prior fiscal year was $1,187,095, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.

- At September 30, 2025, the District's governmental funds reported combined ending fund balances of $2,412,826, an increase of $151,489 in comparison with the prior fiscal year. A portion of fund balance is restricted for debt service and capital projects, non-spendable for prepaid items, assigned to capital reserves and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Both of the government-wide financial statements distinguish functions of the District that are principally supported by assessments (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the District include general government and physical environment functions. The business-type activities of the District include recreational activities which includes a golf course and a restaurant.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into two categories: governmental funds and proprietary funds.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund and capital projects fund, all of which are considered to be major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Proprietary Fund

The District maintains one type of proprietary fund, an enterprise fund. An enterprise fund is used to report the same function presented as business-type activities in the government-wide financial statements. The District uses an enterprise fund to account for the operations of the golf course and related recreational facilities within the District.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets plus deferred outflows of resources exceeded liabilities at the close of the most recent fiscal year.

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure); less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

Key components of the District's net position are reflected in the following table:

NET POSITION
SEPTEMBER 30,

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024 (Restated)	2025	2024 (Restated)
Current and other assets	$ 2,517,211	$ 2,506,644	$ 1,439,851	$ 1,321,102	$ 3,957,062	$ 3,827,746
Capital assets, net of depreciation	5,712,495	5,959,611	1,764,082	1,779,590	7,476,577	7,739,201
Total assets	8,229,706	8,466,255	3,203,933	3,100,692	11,433,639	11,566,947
Deferred outflows of resources	-	-	11,448	35,353	11,448	35,353
Current liabilities	167,433	312,522	200,982	897,064	368,415	1,209,586
Long-term liabilities	6,186,608	6,692,025	1,078,901	1,076,621	7,265,509	7,768,646
Total liabilities	6,354,041	7,004,547	1,279,883	1,973,685	7,633,924	8,978,232
Net position						
Net investment in capital assets	(423,020)	(670,752)	1,232,544	754,237	809,524	83,485
Restricted	314,376	290,008	751,390	382,259	1,065,766	672,267
Unrestricted	1,984,309	1,842,452	(48,436)	25,864	1,935,873	1,868,316
Total net position	$ 1,875,665	$ 1,461,708	$ 1,935,498	$ 1,162,360	$ 3,811,163	$ 2,624,068

The District's net position increased during the most recent fiscal year. The majority of the increase represents the extent to which ongoing program revenues exceeded the cost of operations and depreciation expense.

Key elements of the change in net position are reflected in the following table:

CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30,

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024 (Restated)	2025	2024 (Restated)
Revenues:						
Program revenues						
Charges for services	$ 2,049,621	$ 2,054,621	$ 4,140,469	$ 3,839,838	$ 6,190,090	$ 5,894,459
Operating grants and contributions	21,057	23,401	-	-	21,057	23,401
Capital grants and contributions	3,724	11,364	-	-	3,724	11,364
General revenues						
Unrestricted investment earnings	48,559	7,315	23,854	16,432	72,413	23,747
Miscellaneous	64,572	60,446	-	-	64,572	60,446
Total revenues	2,187,533	2,157,147	4,164,323	3,856,270	6,351,856	6,013,417
Expenses:						
General government	527,055	503,222	-	-	527,055	503,222
Physical environment	1,171,136	1,239,737	-	-	1,171,136	1,239,737
Recreational	-	-	3,236,070	3,079,477	3,236,070	3,079,477
Interest	159,795	170,874	70,705	95,712	230,500	266,586
Total expenses	1,857,986	1,913,833	3,306,775	3,175,189	5,164,761	5,089,022
Transfers	84,410	140,691	(84,410)	(140,691)	-	-
Change in net position	413,957	384,005	773,138	540,390	1,187,095	924,395
Net position - beginning (Restated)	1,461,708	1,077,703	1,162,360	621,970	2,624,068	1,699,673
Net position - ending	$ 1,875,665	$ 1,461,708	$ 1,935,498	$ 1,162,360	$ 3,811,163	$ 2,624,068

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Governmental activities
As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2025, was $1,857,986. The costs of the District's activities were primarily funded by program revenues. Program revenues were comprised primarily of assessments for both the current and prior fiscal years. The District also received funds for administrative fees for the golf fund. Revenues increased slightly in the current fiscal year mostly as a result of the increase in interest income. In total, expenses decreased slightly from the prior fiscal year mainly as a result of a decrease in maintenance and repairs.

Business-type activities
Business-type activities reflect the operations of the golf course and other recreational facilities within the District. The cost of operations is covered primarily by charges to customers. The District also receives revenues from assessments of residents of the District. Revenues increased as a result of increased recreational activities. The increase in total expenses is the result of increased activities at both the golf course and the restaurant.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2025, the District had $17,291,605 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of $11,579,110 has been taken, which resulted in a net book value of $5,712,495. The District's business-type activities reported net capital assets of $1,764,082. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2025, the District had $6,220,000 in Bonds outstanding for its governmental activities. For business-type activities, the District had $545,000 in Bonds outstanding. More detailed information about the District's capital debt is presented in the notes of the financial statements.

At September 30, 2025, the District reported a note liability of $55,106 and a lease liability of $480,809 for its business-type activities. More detailed information about the District's note and lease liabilities is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

Subsequent to year end, it is anticipated that the general operations of the District will remain fairly constant. Golf and recreational activities are expected to increase.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Viera East Community Development District's Finance Department at 219 East Livingston Street, Orlando, Florida 32801.

VIERA EAST COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2025

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash	$ 728,782	$ 557,170	$ 1,285,952
Investments	1,334,599	-	1,334,599
Internal balances	7,103	(7,103)	-
Inventories	-	73,991	73,991
Prepaid items	3,767	53,049	56,816
Restricted assets:			
Investments	442,960	762,744	1,205,704
Capital assets:			
Nondepreciable	4,978,767	872,830	5,851,597
Depreciable, net	733,728	891,252	1,624,980
Total assets	8,229,706	3,203,933	11,433,639
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charge on refunding (debit)	-	11,448	11,448
Total deferred outflows of resources	-	11,448	11,448
LIABILITIES			
Accounts payable and accrued expense	104,385	113,599	217,984
Unearned revenue	-	58,288	58,288
Other liabilities	-	17,741	17,741
Accrued interest payable	63,048	11,354	74,402
Non-current liabilities:			
Due within one year	795,000	751,553	1,546,553
Due in more than one year	5,391,608	327,348	5,718,956
Total liabilities	6,354,041	1,279,883	7,633,924
NET POSITION			
Net investment in capital assets	(423,020)	1,232,544	809,524
Restricted for debt service	314,376	751,390	1,065,766
Unrestricted	1,984,309	(48,436)	1,935,873
Total net position	$ 1,875,665	$ 1,935,498	$ 3,811,163

See notes to the financial statements

VIERA EAST COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

		Program Revenues			Net (Expense) Revenue and Changes in Net Position		
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Primary government:							
Governmental activities:							
General government	$ 527,055	$ 527,055	$ -	$ -	$ -	$ -	$ -
Physical environment	1,171,136	862,107	-	3,724	(305,305)	-	(305,305)
Interest on long-term debt	159,795	660,459	21,057	-	521,721	-	521,721
Total governmental activities	1,857,986	2,049,621	21,057	3,724	216,416	-	216,416
Business-type activities:							
Recreational	3,236,070	3,532,776	-	-	-	296,706	296,706
Interest on long-term debt	70,705	607,693	-	-	-	536,988	536,988
Total business-type activities	3,306,775	4,140,469	-	-	-	833,694	833,694
General revenues:							
Unrestricted investment earnings					48,559	23,854	72,413
Miscellaneous					64,572	-	64,572
Total general revenues					113,131	23,854	136,985
Transfers					84,410	(84,410)	-
Change in net position					413,957	773,138	1,187,095
Net position - beginning (Restated)					1,461,708	1,162,360	2,624,068
Net position - ending					$ 1,875,665	$ 1,935,498	$ 3,811,163

See notes to the financial statements

VIERA EAST COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
ASSETS				
Cash	$ 728,782	$ -	$ -	$ 728,782
Investments	1,334,599	377,424	65,536	1,777,559
Due from other funds	53,513	-	-	53,513
Prepaid items	3,767	-	-	3,767
Total assets	$ 2,120,661	$ 377,424	$ 65,536	$ 2,563,621
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 104,385	$ -	$ -	$ 104,385
Due to other funds	31,967	-	14,443	46,410
Total liabilities	136,352	-	14,443	150,795
Fund balances:				
Nonspendable:				
Prepaid items	3,767	-	-	3,767
Restricted for:				
Debt service	-	377,424	-	377,424
Capital projects	-	-	51,093	51,093
Assigned to:				
Capital reserves	1,613,233	-	-	1,613,233
Unassigned	367,309	-	-	367,309
Total fund balances	1,984,309	377,424	51,093	2,412,826
Total liabilities and fund balances	$ 2,120,661	$ 377,424	$ 65,536	$ 2,563,621

See notes to the financial statements

VIERA EAST COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2025

Total fund balances - governmental funds		$ 2,412,826
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the		
Cost of capital assets	17,291,605	
Accumulated depreciation	(11,579,110)	5,712,495
Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.		
Accrued interest payable	(63,048)	
Bonds and note payable	(6,186,608)	(6,249,656)
Net position of governmental activities		$ 1,875,665

See notes to the financial statements

VIERA EAST COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
REVENUES				
Assessments	$ 1,389,162	$ 660,459	$ -	$ 2,049,621
Interest income	48,559	21,057	3,724	73,340
Miscellaneous	64,572	-	-	64,572
Total revenues	1,502,293	681,516	3,724	2,187,533
EXPENDITURES				
Current:				
General government	518,008	-	-	518,008
Physical environment	764,958	-	-	764,958
Debt service:				
Principal	7,976	500,000	-	507,976
Interest	88	161,315	-	161,403
Capital outlay	153,816	-	14,293	168,109
Total expenditures	1,444,846	661,315	14,293	2,120,454
Excess (deficiency) of revenues over (under) expenditures	57,447	20,201	(10,569)	67,079
OTHER FINANCING SOURCES (USES)				
Transfers in/(out)	84,410	-	-	84,410
Total other financing sources (uses)	84,410	-	-	84,410
Net change in fund balances	141,857	20,201	(10,569)	151,489
Fund balances - beginning	1,842,452	357,223	61,662	2,261,337
Fund balances - ending	$ 1,984,309	$ 377,424	$ 51,093	$ 2,412,826

See notes to the financial statements

VIERA EAST COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

Net change in fund balances - total governmental funds	$	151,489
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures; however, the cost of capital assets is eliminated in the statement of activities and capitalized in the statement of net position.		159,062
Repayments of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.		507,976
Expenses reported in the statement of activities that do not require the use of current financial resources are not reported as expenditures in the funds. The details of the differences are as follows:		
Conveyance of capital assets		
Depreciation of capital assets		(406,178)
Amortization of original issue discount/premium		(2,559)
Change in accrued interest		4,167
Change in net position of governmental activities	$	413,957

See notes to the financial statements

REVISED DRAFT

VIERA EAST COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA
STATEMENT OF NET POSITION - PROPRIETARY FUND
SEPTEMBER 30, 2025

ASSETS	
Current assets:	
Cash and equivalents	$ 557,170
Due from other funds	31,967
Inventories	73,991
Prepaid items and deposits	53,049
Total current assets	716,177
Noncurrent assets:	
Restricted assets:	
Investments	762,744
Capital assets:	
Land	872,830
Buildings	773,247
Improvements other than buildings	5,397,448
Machinery and equipment	2,194,776
Financed purchase - equipment	479,734
Less accumulated depreciation	(7,953,953)
Total capital assets (net of depreciation)	1,764,082
Total noncurrent assets	2,526,826
Total assets	3,243,003
DEFERRED OUTFLOWS OF RESOURCES	
Deferred charge on refunding	11,448
Total deferred outflows of resources	11,448

(Continued)

See notes to the financial statements

VIERA EAST COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA
STATEMENT OF NET POSITION - PROPRIETARY FUND
SEPTEMBER 30, 2025
(Continued)

LIABILITIES	
Current liabilities:	
Accounts payable	71,808
Accrued wages	41,791
Unearned revenue	58,288
Other liabilities	17,741
Due to other funds	39,070
Payable from restricted assets:	
Accrued bond interest payable	11,354
Bonds payable	542,986
Financed purchase - note payable	52,525
Right-to-use lease payable	156,042
Total current liabilities	991,605
Noncurrent liabilities	
Financed purchase - note payable	2,581
Right-to-use lease payable	324,767
Bonds payable	-
Total noncurrent liabilities	327,348
Total liabilities	1,318,953
NET POSITION	
Net investment in capital assets	1,232,544
Restricted	751,390
Unrestricted	(48,436)
Total net position	$ 1,935,498

See notes to the financial statements

VIERA EAST COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - PROPRIETARY FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

Operating revenues:	
Charges for services:	
Golf course	$ 2,411,469
Restaurant	934,582
Pro Shop	169,150
Other	17,575
Total operating revenues	3,532,776
Operating expenses:	
Golf course and pro shop	1,571,763
Restaurant	948,163
Administrative and other	447,215
Depreciation and amortization	268,929
Total operating expenses	3,236,070
Operating income (loss)	296,706
Nonoperating revenues (expenses):	
Assessment revenue	607,693
Interest income	23,854
Interest expense	(70,705)
Total nonoperating revenues (expenses)	560,842
Transfer in (out)	(84,410)
Change in net position	773,138
Total net position - beginning (Restated)	1,162,360
Total net position - ending	$ 1,935,498

See notes to the financial statements

VIERA EAST COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA
STATEMENT OF CASH FLOWS - PROPRIETARY FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

CASH FLOW FROM OPERATING ACTIVITIES	
Receipts from customers and users	$ 3,561,512
Payments for goods and services	(1,392,003)
Payments to employees	(1,208,080)
Net cash provided (used) by operating activities	961,429
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Proceeds from assessments	607,693
Purchase of capital assets	(227,236)
Transfers in (out)	(84,410)
Principal paid	(750,911)
Interest paid	(81,539)
Net cash provided (used) by capital and related financing activities	(536,403)
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of investments	(358,297)
Interest income	23,854
Net cash provided (used) by investing activities	(334,443)
Net increase (decrease) in cash and cash equivalents	90,583
Cash and cash equivalents - October 1	466,587
Cash and cash equivalents - September 30	$ 557,170

(Continued)

See notes to the financial statements

VIERA EAST COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA
STATEMENT OF CASH FLOWS - PROPRIETARY FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025
(Continued)

RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	
Operating income (loss)	$ 296,706
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Depreciation and amortization	268,929
(Increase)/Decrease in:	
Accounts receivable	14,948
Due from other funds	116,124
Prepaid items and deposits	139,815
Inventory	20,174
Increase/(Decrease) in:	
Accounts payable	39,778
Accrued wages	18,063
Due to other funds	39,070
Other liabilities	(5,966)
Unearned revenue	13,788
Total adjustments	664,723
Net cash provided (used) by operating activities	$ 961,429

See notes to the financial statements

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Viera East Community Development District ("District") was created on April 16, 1991 by the Florida Land and Water Adjudicatory Commission by Chapter 42M-1, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by registered voters, as provided by F. S. Chapter 190.006. The Board of Supervisors of the District exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:
1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on benefited property within the District. Operating and maintenance assessments are based upon the adopted budget and levied annually. Debt service assessments are levied when Bonds are issued and assessed and collected on an annual basis. The District may collect assessments directly or utilize the uniform method of collection under Florida Statutes. Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are mailed by the County Tax Collector on November 1 and due on or before March 31 of each year. Property owners may prepay a portion or all of the debt service assessments on their property subject to various provisions in the Bond documents.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

Capital Projects Fund

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

The District reports the following major proprietary fund:

Recreation Fund

The recreation fund accounts for the operation of a public golf course, restaurant, and pro shop that are financed and supported primarily by user charges.

Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District's enterprise fund are charges to customers for sales and services. Operating expenses of the enterprise fund include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
c) Interest bearing time deposits or savings accounts in qualified public depositories;
d) Direct obligations of the U.S. Treasury.

The State Board of Administration's ("SBA") Local Government Surplus Funds Trust Fund ("Florida PRIME") is a "2a-7 like" pool. A "2a-7 like" pool is an external investment pool that is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a-7 of the Investment Company Act of 1940, which comprises the rules governing money market funds. Thus, the pool operates essentially as a money market fund. The District has reported its investment in Florida PRIME at amortized cost for financial reporting purposes.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured and any unspent Bond proceeds are required to be held in investments as specified in the Bond Indenture.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Inventories and Prepaid Items
Inventories are recorded at cost using the first-in first-out method for restaurant related items and the average cost method for items sold at the Pro Shop. In the governmental funds, inventories are recorded as expenditures at the time of purchase.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets
Capital assets, which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the governmental activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than $5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition cost.

The costs of normal maintenance and repairs that do not add value to assets or materially extend assets' lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Furniture and fixtures	5 - 7
Improvements other than buildings	15
Buildings	20
Infrastructure	30
Machinery and equipment	3 - 7

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

Leases
The District is a lessee for several non-cancellable leases of equipment. The District recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. The District recognizes lease liabilities with an initial, individual value of $5,000 or more. At the commencement of a lease, the District initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The leased asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the commencement date, plus certain direct costs. Subsequently, the leased asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the District determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate for leases.

- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the District is reasonably certain to exercise.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Leases (Continued)
The District monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability. Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

Refundings of Debt
For current refundings and advance refundings resulting in the defeasance of debt, the difference between the reacquisition price and the net carrying amount of the old debt is reported as a deferred outflow of resources/deferred inflow of resources and recognized ratably as a component of interest expense over the remaining life of the old debt or the life of the new debt, whichever is shorter. In connection with the refundings, $23,905 were recognized as a component of interest expense in the current fiscal year.

Unearned Revenue
Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

Long-Term Obligations
In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources
In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Assets, Liabilities and Net Position or Equity (Continued)

Fund Equity/Net Position
In the fund financial statements, governmental funds report nonspendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

Other Disclosures

Use of Estimates
The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
b) Public hearings are conducted to obtain public comments.
c) Prior to October 1, the budget is legally adopted by the District Board.
d) All budget changes must be approved by the District Board.
e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

Investments

The District's investments were held as follows at September 30, 2025:

	Fair Value	Credit Risk	Maturities
Investment in Local Government Surplus Funds Trust Fund (Florida PRIME)	$ 1,640,732	S&P AAAm	Weighted average of the fund portfolio: 47 days
US Bank Money Markets	899,571	N/A	Not available
Total Investments	$ 2,540,303		

Credit risk – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk – The District places no limit on the amount the District may invest in any one issuer.

Interest rate risk – The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

However, the Bond Indenture limits the type of investments held using unspent proceeds.

Fair Value Measurement – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. For external investment pools that qualify to be measured at amortized cost, the pool's participants should also measure their investments in that external investment pool at amortized cost for financial reporting purposes. Accordingly, the District's investments have been reported at amortized cost above.

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

External Investment Pool – With regard to redemption gates, Chapter 218.409(8)(a), Florida Statutes, states that "The principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the Executive Director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the Board can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the Trustees, the Joint Legislative Auditing Committee, the Investment Advisory Council, and the Participant Local Government Advisory Council. The Trustees shall convene an emergency meeting as soon as practicable from the time the Executive Director has instituted such measures and review the necessity of those measures. If the Trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the moratorium may be extended by the Executive Director until the Trustees are able to meet to review the necessity for the moratorium. If the Trustees agree with such measures, the Trustees shall vote to continue the measures for up to an additional 15 days. The Trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the Trustees exceed 15 days."

With regard to liquidity fees, Florida Statute 218.409(4) provides authority for the SBA to impose penalties for early withdrawal, subject to disclosure in the enrollment materials of the amount and purpose of such fees. At present, no such disclosure has been made.

As of September 30, 2025, there were no redemption fees or maximum transaction amounts, or any other requirements that serve to limit a participant's daily access to 100% of their account value.

NOTE 5 – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund receivables and payables at September 30, 2025, were as follows:

Fund	Receivable	Payable
General	$ 53,513	$ 31,967
Capital projects	-	14,443
Enterprise fund	31,967	39,070
Total	$ 85,480	$ 85,480

The outstanding balances between funds result primarily from the time lag between the dates that transactions are recorded in the accounting system and payments between funds are made. In the case of the District, the amounts owed from the capital projects fund to the general fund relate to equipment and other capital costs that were paid from the general fund which were not yet reimbursed as of year-end. The amount owed by the general fund to the enterprise fund relates to payroll and other expenses of the general fund paid from the enterprise fund which were not yet reimbursed as of current year end. Certain enterprise fund expenses were also paid from the general fund and are shown as payable to the general fund.

Interfund transfers for the fiscal year ended September 30, 2025, were as follows:

Fund	Transfer in	Transfer out
General	$ 84,410	$ -
Enterprise Fund	-	84,410
Total	$ 84,410	$ 84,410

Transfers are used to move revenues from the fund where collection occurs to the fund where funds have been reallocated for use. In the case of the District, transfers from the enterprise fund to the general fund was to fund operations.

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2025, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental activities				
Capital assets, not being depreciated				
Construction in progress	$ 5,031,327	$ -	$ (52,560)	$ 4,978,767
Total capital assets, not being depreciated	5,031,327	-	(52,560)	4,978,767
Capital assets, being depreciated				
Infrastructure	11,465,587	-	-	11,465,587
Improvements other than buildings	153,495	59,643	-	213,138
Machinery and equipment	482,134	151,979	-	634,113
Total capital assets, being depreciated	12,101,216	211,622	-	12,312,838
Less accumulated depreciation for:				
Infrastructure	10,880,953	352,060	-	11,233,013
Improvements other than buildings	17,434	4,692	-	22,126
Machinery and equipment	274,545	49,426	-	323,971
Total accumulated depreciation	11,172,932	406,178	-	11,579,110
Total capital assets, being depreciated, net	928,284	(194,556)	-	733,728
Governmental activities capital assets, net	$ 5,959,611	$ (194,556)	$ (52,560)	$ 5,712,495

	Beginning Balance	Additions	Reductions	Ending Balance
Business type activities				
Capital assets, not being depreciated				
Land	$ 872,830	$ -	$ -	$ 872,830
Total capital assets, not being depreciated	872,830	-	-	872,830
Capital assets, being depreciated				
Buildings	773,247	-	-	773,247
Improvements other than buildings	5,187,208	210,240	-	5,397,448
Machinery and equipment	1,434,704	16,996	-	1,451,700
Financed purchase - equipment	479,734	-	-	479,734
Right-to-use leased equipment	743,076	-	-	743,076
Total capital assets, being depreciated	8,617,969	227,236	-	8,845,205
Less accumulated depreciation for:				
Buildings	773,247	-	-	773,247
Improvements other than buildings	5,062,037	27,474	-	5,089,511
Machinery and equipment	1,430,366	2,939	-	1,433,305
Financed purchase - equipment	316,862	63,716	-	380,578
Right-to-use leased equipment	128,697	148,615	-	277,312
Total accumulated depreciation	7,711,209	242,744	-	7,953,953
Total capital assets, being depreciated, net	906,760	(15,508)	-	891,252
Business type activities capital assets, net	$ 1,779,590	$ (15,508)	$ -	$ 1,764,082

In a prior year, the District issued the Series 2020 bonds primarily to fund capital improvements, which include, but are not limited to, clubhouse renovations and other recreation facilities including restroom, dog park and playground improvements (collectively, the "Series 2020 Project"). The cost of these improvements is estimated at approximately $6,022,585, however, the District is not obligated to fund all potential improvements.

Depreciation expense was charged to physical environment function for governmental activities and the recreation function for business-type activities.

NOTE 7 – LONG-TERM LIABILITIES

Series 2012

On March 13, 2012, the District issued $5,805,000 of Special Assessment Revenue Refunding Bonds Series 2012 due May 1, 2026, with interest rates ranging from 2.5% to 5.0%. The Bonds were issued for the current refunding of the Series 1996 Bonds. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2013, through May 1, 2026. The Series 2012 Bonds are secured by the pledged revenue as defined in the Master Trust Indenture.

The Series 2012 Bonds maturing prior to May 1, 2022, are not subject to optional redemption. The Bonds maturing on or after May 1, 2023, are subject to redemption prior to maturity at the option of the District at any time after May 1, 2022. The Bonds are subject to mandatory redemption requirements in the manner outlined in the Bond Indenture.

The Bond Indenture requires that the District maintain adequate funds in a reserve account to meet the debt service reserve requirement as defined in the Indenture. In addition, the Bond Indenture has certain restrictions and requirements relating principally to the procedures to be followed in the collection of pledged revenues and the application of the revenues to the various restricted accounts. The District was in compliance with the requirements of the Bond Indenture at September 30, 2025.

Series 2020

On July 8, 2020, the District issued $7,685,000 of Special Revenue Assessment Bonds Series 2020 consisting of $3,820,000 Serial Bonds due on May 1, 2030, with interest rates ranging from 2% to 2.125%; $1,715,000 Term Bonds due on May 1, 2034 with a fixed interest rate of 2.60%; and $2,150,000 Term Bonds due on May 1, 2038 with a fixed interest rate of 2.75%. The Bonds were issued to acquire and construct certain assessable improvements and pay certain costs associated with the issuance of the Bonds. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2023, through May 1, 2038.

The Series 2020 Bonds maturing on or prior to May 1, 2030, are not subject to redemption at the option of the District prior to their stated dates of maturity. The Series 2020 Bonds maturing on or after May 1, 2031, are subject to redemption prior to maturity at the option of the District in whole or in part at any time on or after May 1, 2030. The Series 2020 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture provides for a surety bond to be obtained in place of funding for a portion of the Debt Service Reserve Fund (the "Reserve Fund"). The Debt Service Reserve Fund Surety Bond constitutes a Debt Service Reserve Fund Insurance Policy under the Bond Indenture. The District has obtained the required bonding and is in compliance with the reserve requirement. The remaining funding for the reserve requirement has been met.

The Bond Indenture established certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service. The District was in compliance with the requirements at September 30, 2025.

NOTE 7 – LONG-TERM LIABILITIES (Continued)

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2025, were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities					
Bonds payable:					
Series 2020	$ 6,720,000	$ -	$ (500,000)	$ 6,220,000	$ 795,000
Less: original issue discount	(35,951)	-	2,559	(33,392)	-
Financed purchase - Note Payable	7,976	-	(7,976)	-	-
Total	$ 6,692,025	$ -	$ (505,417)	$ 6,186,608	$ 795,000
Business-type Activities					
Bonds payable:					
Series 2012	$ 1,065,000	$ -	$ (520,000)	$ 545,000	$ 545,000
Less: original issue discount	(4,294)	-	2,280	(2,014)	-
Financed purchases - Note Payable	136,447	-	(81,341)	55,106	52,525
Right-to-use lease payable	630,379	-	(149,570)	480,809	156,042
Total	$ 1,827,532	$ -	$ (748,631)	$ 1,078,901	$ 753,567

At September 30, 2025, the scheduled debt service requirements on the long-term debt were as follows:

	Governmental Activities		
Year ending September 30:	Principal	Interest	Total
2026	$ 795,000	$ 150,815	$ 945,815
2027	380,000	134,915	514,915
2028	385,000	127,315	512,315
2029	395,000	119,615	514,615
2030	400,000	112,215	512,215
2031-2035	2,170,000	408,595	2,578,595
2036-2038	1,695,000	100,650	1,795,650
Total	$ 6,220,000	$ 1,154,120	$ 7,374,120

	Business-type Activities		
Year ending September 30:	Principal	Interest	Total
2026	$ 545,000	$ 27,250	$ 572,250
Total	$ 545,000	$ 27,250	$ 572,250

NOTE 8 – NOTES PAYABLE AND LEASES

Financed Purchase Agreements

At September 30, 2025, the District had the following financed purchase agreements for both its governmental and business-type activities:

Equipment	Monthly Payment	Expiration Date
Golf Course Mowers & Equipment	6,541	4/1/2026
Tractors	652	1/7/2027

NOTE 8 – NOTES PAYABLE (Continued)

The scheduled payments for years ending after September 30, 2025, are as follows:

Year ending September 30:	Business-type Activities Principal	Interest	Total
2026	$ 52,525	$ 1,087	$ 53,612
2027	2,581	27	2,608
Total	$ 55,106	$ 1,114	$ 56,220

Lease Payable
At September 30, 2025, the District was a lessee in the following equipment leases:

Equipment	Monthly Payment	Expiration Date
Toro equipment	3,368	4/30/2027
2024 Hauler 800X Gas	254	1/31/2028
2024 EZ-GO Golf Carts	10,784	2/28/2029

The total value of the lease liabilities was $480,809. The total value of the right-to-use assets as of September 30, 2025, was $743,076 with an accumulated amortization of $277,312. The District has the option to purchase the assets any time before the expiration of the leases.

The scheduled payments for years ending after September 30, 2025, are as follows:

Year ending September 30:	Business-type Activities Principal	Interest	Total
2026	$ 156,042	$ 16,834	$ 172,876
2027	145,815	10,219	156,034
2028	125,567	4,859	130,426
2029	53,385	536	53,921
Total	$ 480,809	$ 32,448	$ 513,257

NOTE 9 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial and accounting services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

NOTE 10 – PRIOR PERIOD ADJUSTMENT

The 2025 report has adjusted the following items listed in the 2024 report:

	Business Type Activities
Net position - as previously stated	$ 1,179,904
Overstatement of cash and accounts receivable	(14,956)
Understatement of deposits payable	(2,588)
Net position - as restated	$ 1,162,360

NOTE 11 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations.

VIERA EAST COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts Original & Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Assessments	$ 1,378,973	$ 1,389,162	$ 10,189
Interest income	600	48,559	47,959
Miscellaneous	80,780	64,572	(16,208)
Total revenues	1,460,353	1,502,293	41,940
EXPENDITURES			
Current:			
General government	224,250	518,008	(293,758)
Physical environment	1,236,103	764,958	471,145
Debt Service:			
Principal	-	7,976	(7,976)
Interest	-	88	(88)
Capital outlay	145,000	153,816	(8,816)
Total expenditures	1,605,353	1,444,846	160,507
Excess (deficiency) of revenues over (under) expenditures	(145,000)	57,447	202,447
OTHER FINANCING SOURCES (USES)			
Transfer in (out)	-	84,410	84,410
Use of fund balance	145,000	-	(145,000)
Total other financing sources (uses)	145,000	84,410	(60,590)
Net change in fund balance	$ -	141,857	$ 141,857
Fund balance - beginning		1,842,452	
Fund balance - ending		$ 1,984,309	

See notes to required supplementary information

REVISED DRAFT

VIERA EAST COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

VIERA EAST COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025
UNAUDITED

Element	Comments
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	0
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	0
Employee compensation	$0.00
Independent contractor compensation	$0.00
Construction projects to begin on or after October 1; ($65K)	
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes	Not applicable
Non ad valorem special assessments;	
Special assessment rate	Operations and maintenance - $236 Recreation - $129 Debt service - $131 - $522
Special assessments collected	$2,657,314
Outstanding Bonds:	see Note 7 for details

REVISED DRAFT

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Supervisors
Viera East Community Development District
Brevard County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities and each major fund of Viera East Community Development District, Brevard County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated Xxxx, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Xxxx, 2026

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

To the Board of Supervisors
Viera East Community Development District
Brevard County, Florida

We have examined Viera East Community Development District, Brevard County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2025. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2025.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Viera East Community Development District, Brevard County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

Xxxx, 2026

MANAGEMENT LETTER PURSUANT TO THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

To the Board of Supervisors
Viera East Community Development District
Brevard County

Report on the Financial Statements

We have audited the accompanying basic financial statements of Viera East Community Development District, Brevard County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated Xxxx, 2026.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in G*overnment Auditing Standards,* issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards;* and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated Xxxx, 2026, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

I. Current year findings and recommendations.
II. Status of prior year findings and recommendations.
III. Compliance with the Provisions of the Auditor General of the State of Florida.

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of Viera East Community Development District, Brevard County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Viera East Community Development District, Brevard County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

Xxxx, 2026

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor’s report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

   There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2024.

2. Any recommendations to improve the local governmental entity's financial management.

   There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2025.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

   There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2025.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures, and no deteriorating financial conditions were noted. It is management’s responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 32.

SECTION VI

Viera East CDD Action Items
5/28/2026

Item #	Action Item	Assigned To:	Status	Date Added	Estimated Start	Estimated Completion	Comments/Estimated Completion
1	Park Improvements	Moller/Webb	**Ongoing**	**2/22/24**		**Late 2026**	Awaiting Sign Installation
2	Clubhouse Improvements - Sim/Deck	Moller	**Ongoing**	**11/6/25**			Ongoing
3	Waterway Warriors Agreement	Showe	**Ongoing**	**4/9/26**	**4/9/26**	**5/1/26**	Sent to WW - Awaiting Execution
4	VEGDA Water Issue	Showe	**Ongoing**	**5/21/26**			Awaiting feedback from VEGDA

Updated 5/21/26

SECTION VIII

SECTION A

Viera East

Community Development Districty

Check Register Summary

April 17, 2026 through May 21, 2026

Fund	Date	Check #'s		Amount
General Fund				
	04/23/26	5863-5885	$	10,537.97
	04/29/26	5886-5888	$	2,063.37
	05/06/26	5889-5895	$	15,953.88
	05/13/26	5896-5900	$	13,513.50
	05/21/26	5901-5903	$	2,919.28
		Sub-Total	$	44,988.00
Capital Reserve				
	04/23/26	221	$	3,361.50
	05/06/26	222	$	8,680.00
	05/13/26	223	$	39,575.00
		Sub-Total	$	51,616.50
Golf Course				
	04/23/26	33501-33516	$	14,064.23
	04/29/26	33517-33532	$	31,930.82
	05/06/26	33533-33561	$	28,471.41
	05/13/26	33562-33583	$	36,284.00
	05/21/26	33584-33608	$	17,525.11
		Sub-Total	$	128,275.57
Total			**$**	**224,880.07**

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/23/26	00331	4/22/26	05162026	202604	300-15500-10000		*	225.00		
			ENTERTAINMENT 5/16/26							
						AMY ANDERSEN			225.00	005863
4/23/26	00267	4/09/26	26-04-03	202604	340-53800-47900		*	699.40		
			30 YARD ROLL OFF							
						BERRY DISPOSAL			699.40	005864
4/23/26	00052	4/22/26	DQ53JN(R	202604	330-53800-49000		*	93.20		
			REGISTRATION RENEWAL							
						BREVARD COUNTY TAX COLLECTOR			93.20	005865
4/23/26	00034	4/13/26	112086 A	202604	340-53800-47300		*	234.98		
			1705 CRANE CREEK BLVD							
						CITY OF COCOA			234.98	005866
4/23/26	00195	4/16/26	3724057	202604	320-53800-34100		*	501.21		
			PEST CONTROL							
						ECOLAB PEST ELIMINATION DIV			501.21	005867
4/23/26	00320	4/22/26	05022026	202604	300-15500-10000		*	150.00		
			ENTERTAINMENT 5/2/26							
						GRACE TAPERT			150.00	005868
4/23/26	00330	4/22/26	05052026	202604	300-15500-10000		*	150.00		
			ENTERTAINMENT 5/5/26							
						HANS LAFLEUR			150.00	005869
4/23/26	00330	4/22/26	05192026	202604	300-15500-10000		*	150.00		
			ENTERTAINMENT 5/19/26							
						HANS LAFLEUR			150.00	005870
4/23/26	00336	4/22/26	05232026	202604	300-15500-10000		*	225.00		
			ENTERTAINMENT 5/23/26							
						JENNIFER WORCHEL			225.00	005871
4/23/26	00209	4/18/26	124	202604	320-53800-49000		*	800.00		
			REMOVED A PALM							
						LELAND'S TREE SERVICE			800.00	005872
4/23/26	00196	4/13/26	21WR1377	202604	340-53800-46000		*	1,456.56		
			TEST PORT SAE MN							
						RING POWER CORPORATION			1,456.56	005873
4/23/26	00291	4/22/26	05012026	202604	300-15500-10000		*	400.00		
			ENTERTAINMENT 5/1/26							
						ROCKSTAR KARAOKE ENTERTAINMENT LLC			400.00	005874

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/23/26	00291	4/22/26	05082026	202604	300-15500-10000		*	400.00		
			ENTERTAINMENT 5/8/26							
						ROCKSTAR KARAOKE ENTERTAINMENT LLC			400.00	005875
4/23/26	00291	4/22/26	05152026	202604	300-15500-10000		*	400.00		
			ENTERTAINMENT 5/15/26							
						ROCKSTAR KARAOKE ENTERTAINMENT LLC			400.00	005876
4/23/26	00291	4/22/26	05222026	202604	300-15500-10000		*	400.00		
			ENTERTAINMENT 5/22/26							
						ROCKSTAR KARAOKE ENTERTAINMENT LLC			400.00	005877
4/23/26	00291	4/22/26	05292026	202604	300-15500-10000		*	400.00		
			ENTERTAINMENT 5/29/26							
						ROCKSTAR KARAOKE ENTERTAINMENT LLC			400.00	005878
4/23/26	00337	4/22/26	05302026	202604	300-15500-10000		*	150.00		
			ENTERTAINMENT 5/30/26							
						SARAH MURO			150.00	005879
4/23/26	00302	4/22/26	05092026	202604	300-15500-10000		*	300.00		
			ENTERTAINMENT 5/9/26							
						SCOTT ZUROWSKI			300.00	005880
4/23/26	00348	4/22/26	04282026	202604	320-53800-48000		*	150.00		
			ENTERTAINMENT 4/28/26							
						STEPHEN SNELL			150.00	005881
4/23/26	00348	4/22/26	05122026	202604	300-15500-10000		*	150.00		
			ENTERTAINMENT 5/12/26							
						STEPHEN SNELL			150.00	005882
4/23/26	00348	4/22/26	05262026	202604	300-15500-10000		*	150.00		
			ENTERTAINMENT 5/26/26							
						STEPHEN SNELL			150.00	005883
4/23/26	00259	4/11/26	66VECDD	202604	320-53800-48000		*	2,850.00		
			SOCIAL MEDIA MARKETING							
						UNIQUE WEBB CONSULTING			2,850.00	005884
4/23/26	00188	4/15/26	23211613	202604	340-53800-54100		*	102.62		
			UNIFORMS							
						UNIFIRST CORPORATION			102.62	005885
4/29/26	00285	4/17/26	2192	202604	340-53800-47300		*	1,800.00		
			GRASS CUTTING							
						A NEW LIFE LAWN CARE & MORE			1,800.00	005886

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 CHECK  VEND#  .....INVOICE..... ...EXPENSED TO...           VENDOR NAME           STATUS          AMOUNT     ....CHECK.....
  DATE            DATE   INVOICE   YRMO  DPT ACCT# SUB  SUBCLASS                                               AMOUNT     #

 4/29/26 00060   4/27/26 26824    202604 340-53800-47300                                *          160.00
                         RESET PROGRAM
                                                     LACEY'S LOCK SERVICE INC                                       160.00 005887
- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -
 4/29/26 00188   4/22/26 32311625 202604 340-53800-54100                                *          103.37
                         UNIFORMS
                                                     UNIFIRST CORPORATION                                           103.37 005888
- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -
 5/06/26 00267   3/30/26 26-03-09 202603 340-53800-47900                                *          657.64
                         30 YARD DISPOSAL FEE
                                                     BERRY DISPOSAL                                                 657.64 005889
- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -
 5/06/26 00040   4/30/26 516680   202604 330-53800-47200                                *       11,090.20
                         MONTHLY SERVICES
                                                     ECOR INDUSTRIES, INC.                                       11,090.20 005890
- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -
 5/06/26 00279   5/05/26 05052026 202605 320-53800-41000                                *          225.00
                         PHONE REIMB APR-JUN26
                                                     JIM MOLLER                                                     225.00 005891
- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -
 5/06/26 00370   5/05/26 05052026 202605 320-53800-41000                                *          225.00
                         PHONE REIMBURSE APR-JUN26
                                                     LACEE GELARDO                                                  225.00 005892
- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -
 5/06/26 00369   5/01/26 VIERAEAS 202605 320-53800-22500                                *          231.82
                         SPONSORSHIP
                 5/01/26 VIERAEAS 202605 300-20700-10000                                *          124.85
                         SPONSORSHIP
                                                     NEST EGGS                                                      356.67 005893
- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -
 5/06/26 00377   4/29/26 13304752 202604 340-53800-46000                                *          659.20
                         GARAGE DOOR REPAIR
                 4/29/26 13304752 202604 300-15500-10000                                *        2,636.80
                         GARAGE DOOR REPAIR
                                                     PRECISION GARAGE DOOR SERVICE OF                             3,296.00 005894
- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -
 5/06/26 00188   4/29/26 32311634 202604 340-53800-54100                                *          103.37
                         UNIFORMS
                                                     UNIFIRST CORPORATION                                           103.37 005895
- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -
 5/13/26 00267   5/04/26 26-05-00 202605 340-53800-47900                                *          624.00
                         30 YARD ROLLOFF
                                                     BERRY DISPOSAL                                                 624.00 005896
- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -
 5/13/26 00210   5/11/26 54565 MA 202605 340-53800-43500                                *          364.52
                         2300 CLUBHOUSE DR
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CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		5/11/26	75454 MA	202605	340-53800-47300		*	59.16		
			5240 MURRELL RD							
						FPL			423.68	005897
5/13/26	00126	5/01/26	529	202605	310-51300-34000		*	9,891.67		
			MANAGEMENT FEES MAY26							
		5/01/26	529	202605	310-51300-35100		*	414.33		
			INFORMATION TECH MAY26							
		5/01/26	529	202605	310-51300-31700		*	90.17		
			DISSEMINATION SVC MAY26							
		5/01/26	529	202605	310-51300-42500		*	9.00		
			COPIES							
						GMS-CENTRAL FLORIDA, LLC			10,405.17	005898
5/13/26	00176	4/28/26	16419376	202604	340-53800-47300		*	1,760.00		
			BERMUDA SOD BIMIN GRASS							
		5/06/26	16577084	202605	340-53800-47500		*	194.50		
			FERTILIZER							
						SITEONE LANDSCAPE SUPPLY, LLC			1,954.50	005899
5/13/26	00188	5/06/26	32311646	202605	340-53800-54100		*	106.15		
			UNIFORMS							
						UNIFIRST CORPORATION			106.15	005900
5/21/26	00190	5/15/26	443205	202605	340-53800-46000		*	64.99		
			TRANSFER HOSE							
						NAPA AUTO PARTS			64.99	005901
5/21/26	00259	5/09/26	67VECDD	202605	320-53800-48000		*	2,750.00		
			SOCIAL MEDIA MARKETING							
						UNIQUE WEBB CONSULTING			2,750.00	005902
5/21/26	00188	5/13/26	32311656	202605	340-53800-54100		*	104.29		
			UNIFORMS							
						UNIFIRST CORPORATION			104.29	005903

TOTAL FOR BANK A 44,988.00

TOTAL FOR REGISTER 44,988.00

*** CHECK DATES 04/17/2026 - 05/21/2026 *** 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 #
4/23/26	00104	4/22/26	04222026	202604	320-53800-60002		*	3,361.50		
			REPLACE FRONT ENTRANCE SI							
						KENDAL SIGNS			3,361.50	000221
5/06/26	00105	4/27/26	04272026	202604	320-53800-60000		*	8,680.00		
			BOUNDARY SURVEY WOODSIDE							
						SMITH SURVEYING & MAPPING, INC.			8,680.00	000222
5/13/26	00106	5/07/26	2152	202605	320-53800-60000		*	39,575.00		
			SIMULATOR PROJECT							
						ABOUTGOLF INTERNATIONAL, LLC			39,575.00	000223

TOTAL FOR BANK C 51,616.50

TOTAL FOR REGISTER 51,616.50

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB	SUBCLASS / VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/23/26	01485	4/13/26	92283210	202604	300-14200-10000	PIN DISTANCE WHITE 15-BAL	*	350.66		
						ACUSHNET COMPANY			350.66	033501
4/23/26	00091	4/14/26	INV06680	202604	300-14200-10000	HATS	*	368.85		
						AHEAD LLC			368.85	033502
4/23/26	01668	4/13/26	654264	202604	390-57200-51160	JANITORIAL SVCS	*	280.00		
						BREVARD HOME CLEANING			280.00	033503
4/23/26	00024	4/14/26	70192 AP	202604	390-57200-43000	5600 MURRELL RD	*	518.58		
						CITY OF COCOA UTILITIES			518.58	033504
4/23/26	01695	4/13/26	8934341	202604	300-14200-10000	GOLF CLUBS	*	803.26		
						DUNLOP SPORTS AMERICAS			803.26	033505
4/23/26	01394	4/15/26	63586984	202604	330-57200-54600	RENTAL	*	154.09		
						ECOLAB			154.09	033506
4/23/26	01196	4/17/26	94630888	202604	350-57200-46300	KEY SET	*	164.97		
						E-Z-GO A TEXTRON COMPANY			164.97	033507
4/23/26	01632	4/16/26	10256131	202604	300-13100-10000	TELEPHONE	*	685.69		
		4/16/26	10256131	202604	320-57200-41000	TELEPHONE	*	685.69		
						FUSION LLC			1,371.38	033508
4/23/26	01372	4/18/26	41785263	202604	320-57200-34100	COPIER LEASE	*	156.34		
		4/18/26	41785263	202604	300-13100-10000	COPIES LEASE	*	156.34		
						GREAT AMERICA FINANCIAL SVCS			312.68	033509
4/23/26	01707	4/22/26	04222026	202604	320-57200-51200	BONUS	*	100.00		
						JOSEPH GARCIA			100.00	033510
4/23/26	01708	4/22/26	04222026	202604	320-57200-51200	BONUS	*	100.00		
						KHALIL BRIMMER			100.00	033511

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/23/26	01542	4/16/26	421686	202604	300-14100-10200	BEVERAGE		*	385.66		
		4/16/26	421686	202604	330-57200-51025	KITCHEN		*	36.21		
		4/16/26	421686	202604	330-57200-51050	PAPER		*	30.40		
		4/16/26	421686	202604	300-14100-10000	FOOD		*	1,615.37		
		4/16/26	421686	202604	330-57200-43100	FUEL		*	11.03		
		4/21/26	422930	202604	300-14100-10200	BEVERAGE		*	397.19		
		4/21/26	422930	202604	330-57200-51025	KITCHEN		*	36.21		
		4/21/26	422930	202604	330-57200-51050	PAPER		*	150.72		
		4/21/26	422930	202604	300-14100-10000	FOOD		*	1,289.18		
		4/21/26	422930	202604	330-57200-43100	FUEL		*	11.03		
							PERFORMANCE FOOD GROUP, INC			3,963.00	033512
4/23/26	01701	4/13/26	704575	202604	300-14200-10000	GOLF SHIRTS		*	581.80		
							SWANNIES GOLF APPAREL CO.			581.80	033513
4/23/26	00130	2/28/26	72263595	202602	330-57200-51025	KITCHEN		*	31.78		
		3/06/26	122B2314	202603	330-57200-51025	KITCHEN		*	34.61		
		3/06/26	122B2314	202603	330-57200-43100	FUEL		*	7.45		
		4/01/26	72270238	202604	330-57200-51025	KITCHEN		*	106.25		
		4/15/26	72273018	202604	300-14100-10000	FOOD		*	129.04		
		4/15/26	72273018	202604	330-57200-43100	FUEL		*	8.95		
		4/18/26	72273866	202604	320-57200-51100	G/C		*	308.01		
		4/18/26	72273866	202604	300-14100-10200	BEVERAGE		*	153.31		
		4/18/26	72273866	202604	330-57200-51050	PAPER		*	117.35		
		4/18/26	72273866	202604	300-14100-10000	FOOD		*	2,472.63		

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	EXPENSED TO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		4/18/26	72273866	202604	330-57200-43100 FUEL		*	8.95		
		4/21/26	72274203	202604	300-14100-10200 BEVERAGE		*	119.62		
		4/21/26	72274203	202604	330-57200-51050 PAPER		*	47.39		
		4/21/26	72274203	202604	330-57200-51025 KITCHEN		*	239.77		
		4/21/26	72274203	202604	330-57200-43100 FUEL		*	8.95		
		4/21/26	72274203	202604	300-14100-10000 FOOD		*	941.75		
						SYSCO			4,735.81	033515
4/23/26	00807	4/15/26	32311613	202604	390-57200-54100 UNIFORMS		*	259.15		
						UNIFIRST CORPORATION			259.15	033516
4/29/26	01485	4/17/26	92288875	202604	300-14200-10000 GOLF GLOVES		*	635.04		
		4/20/26	92290440	202604	300-14200-10000 GOLF SHIRTS		*	791.85		
		4/20/26	92290451	202604	300-14200-10000 GOLF BALLS		*	1,461.79		
						ACUSHNET COMPANY			2,888.68	033517
4/29/26	01650	4/24/26	42670891	202604	390-57200-51160 SUPPLIES		*	198.95		
						CINTAS			198.95	033518
4/29/26	00024	4/15/26	141774 A	202604	320-57200-43000 4563 BRAYWICK CT		*	99.07		
						CITY OF COCOA UTILITIES			99.07	033519
4/29/26	01690	4/18/26	04182026	202604	340-57200-46000 RENTAL CLUB REPAIR REIMB		*	53.50		
						DARREN GAUS			53.50	033520
4/29/26	01695	3/30/26	8907132	202603	300-14200-10000 GOLF CLUBS		*	252.90		
		4/17/26	8945321	202604	300-14200-10000 GOLF CLUBS		*	196.05		
						DUNLOP SPORTS AMERICAS			448.95	033521
4/29/26	00563	4/16/26	INV/2026	202604	300-14200-10000 SUPER STROKE TOUR SERIES		*	114.41		
						GLOBAL GOLF SALES, INC.			114.41	033522

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/29/26	00587	4/23/26	17215989 GASOLINE	202604	390-57200-46110		*	649.70		
		4/23/26	17215989 GASOLINE	202604	300-13100-10000		*	320.00		
		4/23/26	17215990 DIESEL	202604	390-57200-46110		*	675.04		
		4/23/26	17215990 DIESEL	202604	300-13100-10000		*	332.48		
						GLOVER OIL COMPANY INC			1,977.22	033523
4/29/26	00194	4/22/26	PINV1450 SOIL AMENDMENT	202604	390-57200-47500		*	1,851.20		
						GOLF VENTURES INC			1,851.20	033524
4/29/26	00180	4/27/26	440923 NOL TRAN FLU	202604	390-57200-46000		*	137.88		
						NAPA AUTO PARTS			137.88	033525
4/29/26	01542	4/23/26	424126 KITCHEN	202604	330-57200-51025		*	38.74		
		4/23/26	424126 FOOD	202604	300-14100-10000		*	940.89		
		4/23/26	424126 FUEL	202604	330-57200-43100		*	8.50		
		4/28/26	425581 KITCHEN	202604	330-57200-51025		*	38.74		
		4/28/26	425581 PAPER	202604	330-57200-51050		*	27.52		
		4/28/26	425581 FOOD	202604	300-14100-10000		*	1,273.32		
		4/28/26	425581 FUEL	202604	330-57200-43100		*	8.50		
						PERFORMANCE FOOD GROUP, INC			2,336.21	033526
4/29/26	00694	4/23/26	705736 WHEEL ASSY	202604	350-57200-46300		*	659.19		
						PRECISION SMALL ENGINE CO., INC.			659.19	033527
4/29/26	00808	12/05/25	12052025 TIP OUT	202512	330-57200-12000		*	650.00		
						PETTY CASH			650.00	033528
4/29/26	00130	4/24/26	72274768 BEVERAGE	202604	300-14100-10200		*	610.75		
		4/24/26	72274768 PAPER	202604	330-57200-51050		*	29.66		

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		4/24/26	72274768	202604	330-57200-51025		*	76.94		
			KITCHEN							
		4/24/26	72274768	202604	330-57200-43100		*	8.95		
			FUEL							
		4/24/26	72274768	202604	300-14100-10000		*	1,032.09		
			FOOD							
						SYSCO			1,758.39	033529
4/29/26	01512	2/21/26	2493736	202602	390-57200-54600		*	808.55		
			RENT							
		2/21/26	2493739	202602	390-57200-54600		*	654.11		
			RENT							
		2/21/26	2493765	202602	390-57200-54600		*	5.88		
			RENT							
		2/21/26	2493765	202602	390-57200-54600		*	72.65		
			RENT							
		4/07/26	2594056	202604	390-57200-54600		*	90.72		
			RENT							
		4/12/26	2604350	202604	390-57200-54600		*	726.47		
			RENT							
		4/13/26	2605945	202604	390-57200-54600		*	6,541.14		
			RENT							
		4/13/26	2605945	202604	390-57200-54600		*	3,368.45		
			RENT							
		4/13/26	2605947	202604	390-57200-54600		*	4,717.02		
			RENT							
		10/18/26	2199536	202510	390-57200-54600		*	654.11		
			RENT							
						THE HUNTINGTON NATIONAL BANK			17,639.10	033530
4/29/26	00807	4/22/26	32311625	202604	390-57200-54100		*	259.90		
			UNIFORMS							
						UNIFIRST CORPORATION			259.90	033531
4/29/26	00117	4/17/26	41343453	202604	390-57200-46600		*	391.18		
			ICE CREAM DUCK FLYER							
		4/22/26	41344418	202604	390-57200-46000		*	366.06		
			HOSE HYD							
		4/23/26	41344788	202604	390-57200-46000		*	100.93		
			HOSE HYD							
						WESCOTURF INC.			858.17	033532
5/06/26	01485	4/23/26	92293872	202604	300-14200-10000		*	68.04		
			TRUFEEL AIM							
		4/24/26	92295379	202604	300-14200-10000		*	588.00		
			GOLF SHIRTS							

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		4/30/26	92301226	202604	300-14200-10000		*	94.55		
			GOLF SHOES							
						ACUSHNET COMPANY			750.59	033533
5/06/26	01654	3/24/26	1917502	202603	320-57200-51100		*	178.08		
			TOWELS							
		4/14/26	1924236	202604	320-57200-51100		*	182.82		
			TOWELS							
		4/21/26	1926481	202604	320-57200-51100		*	152.14		
			TOWELS							
		4/28/26	1928701	202604	320-57200-51100		*	170.55		
			TOWELS							
						ALSCO			683.59	033534
5/06/26	01560	4/28/26	00128830	202604	330-57200-43100		*	182.24		
			GASES							
		4/30/26	00129116	202604	330-57200-43100		*	238.76		
			GASES							
						ARC3 GASES, INC			421.00	033535
5/06/26	01668	4/27/26	655184	202604	390-57200-51160		*	280.00		
			JANITORIAL SVCS							
						BREVARD HOME CLEANING			280.00	033536
5/06/26	01650	5/01/26	42678429	202605	320-57200-51100		*	198.95		
			SUPPLIES							
						CINTAS			198.95	033537
5/06/26	00024	4/13/26	112664 A	202604	320-57200-43000		*	534.69		
			2300 CLUBHOUSE							
		4/13/26	112664 A	202604	330-57200-43000		*	534.68		
			2300 CLUBHOUSE							
		4/13/26	112664 A	202604	350-57200-43000		*	534.68		
			2300 CLUBHOUSE							
						CITY OF COCOA UTILITIES			1,604.05	033538
5/06/26	01695	4/24/26	8958751	202605	300-14200-10000		*	1,350.00		
			GOLF BALLS							
						DUNLOP SPORTS AMERICAS			1,350.00	033539
5/06/26	99999	5/06/26	VOID	202605	000-00000-00000		C	.00		
			VOID CHECK							
						******INVALID VENDOR NUMBER******			.00	033540
5/06/26	01693	4/28/26	04282026	202604	300-13100-10000		*	46.25		
			HOME DEPOT BRUSH							

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	#
		4/28/26	04282026	202604	300-13100-10000	HOME DEPOT SHELF LINER	*	42.31		
		4/28/26	04282026	202604	300-13100-10000	HOME DEPOT ACETONE	*	29.46		
		4/28/26	04282026	202604	390-57200-51100	HOME DEPOT DRIVER	*	12.91		
		4/28/26	04282026	202604	330-57200-46000	HOME DEPOT BRUSH	*	26.56		
		4/28/26	04282026	202604	330-57200-46000	HOME DEPOT PANEL	*	113.86		
		4/28/26	04282026	202604	300-13100-10000	HOME DEPOT SPA HOSE	*	54.44		
		4/28/26	04282026	202604	390-57200-51150	HOME DEPOT CLEANER	*	32.08		
		4/28/26	04282026	202604	300-13100-10000	HOME DEPOT SPA HOSE	*	53.88-		
		4/28/26	04282026	202604	300-13100-10000	HOME DEPOT TAPE MEASURE	*	9.97		
		4/28/26	04282026	202604	330-57200-46000	HOME DEPOT ECS	*	10.98		
		4/28/26	04282026	202604	300-13100-10000	HOME DEPOT CHAIN OIL	*	46.38		
		4/28/26	04282026	202604	330-57200-46000	HOME DEPOT POLE OUTLET	*	9.56		
		4/28/26	04282026	202604	300-13100-10000	HOME DEPOT CABLE	*	132.32		
		4/28/26	04282026	202604	330-57200-46000	HOME DEPOT BREAKER	*	17.47		
		4/28/26	04282026	202604	300-13100-10000	HOME DEPOT SPA HOSE	*	28.44		
		4/28/26	04282026	202604	300-13100-10000	HOME DEPOT SPA HOSE	*	28.44-		
						HOME DEPOT CREDIT SERVICES			530.67	033541
5/06/26	01526	4/24/26	04242026	202604	330-57200-51050	REIMBURSEMENT	*	22.46		
						JIM MOLLER			22.46	033542
5/06/26	00045	4/10/26	26033	202604	330-57200-46000	3 KEYS	*	15.00		
						LACEY'S LOCK SERVICE INC			15.00	033543
5/06/26	00267	4/23/26	93134137	202604	390-57200-46000	HEX SCREWS	*	108.97		
						LAWSON PRODUCTS, INC.			108.97	033544

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
5/06/26	00483	4/25/26	04252026	202604	300-13100-10000		*	10.41		
			LOWES SHARPIE							
		4/25/26	04252026	202604	300-13100-10000		*	22.74		
			LOWES SOD							
						LOWE'S			33.15	033545
5/06/26	01542	5/05/26	428130	202605	300-14100-10200		*	43.78		
			BEVERAGES							
		5/05/26	428130	202605	330-57200-43100		*	8.50		
			FUEL							
		5/05/26	428130	202605	300-14100-10000		*	305.15		
			FOOD							
						PERFORMANCE FOOD GROUP, INC			357.43	033546
5/06/26	00694	4/29/26	706082	202604	390-57200-46000		*	363.05		
			GRIT 50 PREMIXED PAIL							
						PRECISION SMALL ENGINE CO., INC.			363.05	033547
5/06/26	99999	5/06/26	VOID	202605	000-00000-00000		C	.00		
			VOID CHECK							
						******INVALID VENDOR NUMBER******			.00	033548
5/06/26	99999	5/06/26	VOID	202605	000-00000-00000		C	.00		
			VOID CHECK							
						******INVALID VENDOR NUMBER******			.00	033549
5/06/26	99999	5/06/26	VOID	202605	000-00000-00000		C	.00		
			VOID CHECK							
						******INVALID VENDOR NUMBER******			.00	033550
5/06/26	99999	5/06/26	VOID	202605	000-00000-00000		C	.00		
			VOID CHECK							
						******INVALID VENDOR NUMBER******			.00	033551
5/06/26	01324	4/16/26	04162026	202604	330-57200-51100		*	45.81		
			AMAZON RUBBER BANDS FOLDE							
		4/16/26	04162026	202604	320-57200-51000		*	261.98		
			AMAZON FILTER							
		4/16/26	04162026	202604	330-57200-51100		*	38.97		
			AMAZON SHIRT & SUGAR HOLD							
		4/16/26	04162026	202604	300-13100-10000		*	153.75		
			AMAZON OVERALL & SOCKS							
		4/16/26	04162026	202604	330-57200-51100		*	284.61		
			WEBSTAURANT STORE STEEL G							
		4/16/26	04162026	202604	320-57200-51000		*	17.99		
			AMAZON PAPER							

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
		4/16/26	04162026	202604	330-57200-51100	AMAZON SUPPLIES	*	46.99		
		4/16/26	04162026	202604	300-13100-10000	EL CAR WASH CAR WASH	*	38.52		
		4/16/26	04162026	202604	320-57200-41000	HULU HULU SUBSCRIPTION	*	113.24		
		4/16/26	04162026	202604	330-57200-51100	AMAZON SYRUP	*	35.59		
		4/16/26	04162026	202604	390-57200-49800	AMAZON FIRST AIDI SUPPLIE	*	26.11		
		4/16/26	04162026	202604	330-57200-51100	AMAZON WHITEBOARD & GREEN	*	70.90		
		4/16/26	04162026	202604	320-57200-54000	CHATGPT SUBSCRIPTION	*	78.66		
		4/16/26	04162026	202604	330-57200-51100	AMAZON CLEANING BRUSHES	*	16.98		
		4/16/26	04162026	202604	340-57200-51100	AMAZON SUPPLIES	*	82.37		
		4/16/26	04162026	202604	300-13100-10000	AMAZON AIR FILTERS	*	160.38		
		4/16/26	04162026	202604	300-13100-10000	AMAZON BOTTLE FILLING STA	*	1,278.80		
		4/16/26	04162026	202604	330-57200-46000	WEBSTAURANT STORE PORTABL	*	409.09		
		4/16/26	04162026	202604	300-15500-10000	WEBSTAURANT STORE PORTABL	*	2,045.35		
		4/16/26	04162026	202604	390-57200-49800	AMAZON BANDAGES	*	12.99		
		4/16/26	04162026	202604	330-57200-46000	WEBSTAURANT STORE SHELF K	*	166.66		
		4/16/26	04162026	202604	300-13100-10000	AL'S TROPHY BOARD PLAQUE	*	197.95		
		4/16/26	04162026	202604	300-13100-10000	O'REILLY WIPER	*	10.68		
		4/16/26	04162026	202604	330-57200-52200	WINN DIXIE ICED TEA	*	5.99		
		4/16/26	04162026	202604	330-57200-51100	AMAZON TONGS & BOWL & CLO	*	35.27		
		4/16/26	04162026	202604	330-57200-51100	AMAZON BULLETIN BOARD &	*	19.78		
		4/16/26	04162026	202604	330-57200-51025	AMAZON CUTLERY	*	117.51		
		4/16/26	04162026	202604	330-57200-51050	B'JS WHOLESALE PLATES	*	32.07		
		4/16/26	04162026	202604	320-57200-41000	CRICKET WIRELESS CRICKET	*	143.00		

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	#
		4/16/26	04162026	202604	300-13100-10000 LANDSCAPE DEPOT CRUSHED		*	363.75		
		4/16/26	04162026	202604	390-57200-51150 AMAZON MOP TOWELS & HEAD		*	64.58		
		4/16/26	04162026	202604	320-57200-51200 NATIONAL RESTAURANT SERVS		*	152.95		
		4/16/26	04162026	202604	390-57200-51100 AMAZON TURTLE WAX		*	29.14		
		4/16/26	04162026	202604	330-57200-51100 AMAZON COOLER CARTRIDGE		*	110.00		
		4/16/26	04162026	202604	330-57200-51100 AMAZON COFFE CUPS & DISP		*	52.30		
		4/16/26	04162026	202604	330-57200-51100 AMAZON SUPPLIES		*	431.77		
		4/16/26	04162026	202604	320-57200-51100 AMAZON SUPPLIES		*	17.99		
		4/16/26	04162026	202604	330-57200-51100 AMAZON CUP HOLDERS & CUTL		*	97.28		
		4/16/26	04162026	202604	330-57200-51100 AMAZON ICE TRAY & TIMER		*	86.36		
		4/16/26	04162026	202604	330-57200-51100 AMAZON CUPE HOLDER & CUTL		*	29.99		
		4/16/26	04162026	202604	330-57200-51100 WEBSTAURANT STORE MICROW		*	199.79		
		4/16/26	04162026	202604	300-15500-10000 WEBSTAURANT STORE MICROW		*	999.00		
		4/16/26	04162026	202604	300-13100-10000 BIL'S PROFESS DEE REMOVAL		*	300.00		
		4/16/26	04162026	202604	300-13100-10000 AMAZON GOLF HAT		*	33.65		
		4/16/26	04162026	202604	300-13100-10000 DISPLAY NOW SUBSCRIPTION		*	431.52		
		4/16/26	04162026	202604	300-13100-10000 AMAZON PARTY SUPPLIES		*	27.80		
		4/16/26	04162026	202604	300-13100-10000 AMAZON LANDSCAPE STAPLES		*	12.99		
		4/16/26	04162026	202604	300-13100-10000 WALMART POPCORN CONTAINER		*	52.77		
		4/16/26	04162026	202604	300-13100-10000 AMAZON CARD HOLDER		*	19.13		
		4/16/26	04162026	202604	300-13100-10000 AMAZON DECORATIONS		*	56.15		
		4/16/26	04162026	202604	300-13100-10000 AMAZON DECORATIONS		*	77.01		
		4/16/26	04162026	202604	300-13100-10000 AMAZON DECORATIONS		*	58.80		

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		4/16/26	04162026	202604	300-13100-10000	AMAZON RETURNS	*	31.06-		
		4/16/26	04162026	202604	300-13100-10000	GOOGLE ADS GOOGLE ADS	*	303.66		
		4/16/26	04162026	202604	300-13100-10000	CONSTANT CONTACT CONSTANT	*	50.00		
		4/16/26	04162026	202604	300-13100-10000	WINN DIXIE LIQUOR	*	29.92		
		4/16/26	04162026	202604	300-13100-10000	INDIAN RIVER MEDIA SPRING	*	715.85		
						REGIONS BANK			10,721.08	033552
5/06/26	99999	5/06/26	VOID	202605	000-00000-00000	VOID CHECK	C	.00		
						******INVALID VENDOR NUMBER******			.00	033553
5/06/26	01324	4/22/26	04222026	202604	320-57200-51200	KARMA SEMINARS CORE BUNDL	*	229.00		
		4/22/26	04222026	202604	300-14100-10000	PUBLIX SOY SAUCE	*	7.08		
		4/22/26	04222026	202604	300-13100-10000	LS VIERA EAST GIFT CARDS	*	90.00		
		4/22/26	04222026	202604	300-14100-10000	PUBLIX TO BE REIMBURSED	*	40.67		
		4/22/26	04222026	202604	300-14100-10000	PUBLIX LETTUCE	*	20.84		
		4/22/26	04222026	202604	320-57200-51000	MAILMANS JOEYS POSTAGE	*	8.24		
		4/22/26	04222026	202604	300-14100-10000	WINN DIXIE FRUIT	*	59.00		
		4/22/26	04222026	202604	300-14100-10000	WINN DIXIE MEAT	*	21.47		
		4/22/26	04222026	202604	300-14100-10000	PUBLIX FOOD	*	21.57		
		4/22/26	04222026	202604	300-13100-10000	LS VIERA EAST GIFT CARD	*	50.00		
		4/22/26	04222026	202604	300-13100-10000	LS VIERA EAST GIFT CARD	*	40.00		
		4/22/26	04222026	202604	300-14100-10000	PUBLIX FOOD	*	15.93		
		4/22/26	04222026	202604	300-14100-10000	PUBLIX FOOD	*	12.75		
		4/22/26	04222026	202604	330-57200-51025	AMAZON COCKTAIL PICKS	*	19.25		
		4/22/26	04222026	202604	300-14100-10000	WINN DIXIE FOOD	*	33.52		

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		4/22/26	04222026	202604	330-57200-51025		*	66.19		
			WALMART GLASSES							
		4/22/26	04222026	202604	300-13100-10000		*	45.00		
			LS VIERA EAST GIFT CARD							
		4/22/26	04222026	202604	320-57200-51200		*	152.95		
			NATIONAL RESTAURANT ONLIN							
		4/22/26	04222026	202604	300-14100-10200		*	5.89		
			WINN DIXIE ICED TEA							
		4/22/26	04222026	202604	300-14100-10000		*	6.41		
			PUBLIX CARD							
		4/22/26	04222026	202604	320-57200-49000		*	27.39		
			REGIONS INTEREST							
		4/22/26	04222026	202604	320-57200-49000		*	39.00		
			LATE FEES							
						REGIONS BANK			1,012.15	033554
5/06/26	01701	4/27/26	707044	202604	300-14200-10000		*	525.00		
			SHIRTS							
						SWANNIES GOLF APPAREL CO.			525.00	033555
5/06/26	00130	5/01/26	72276394	202605	300-14100-10200		*	394.48		
			BEVERAGES							
		5/01/26	72276394	202605	300-14100-10000		*	1,057.65		
			FOOD							
		5/01/26	72276394	202605	330-57200-43100		*	8.95		
			FUEL							
		5/02/26	72276853	202605	330-57200-51050		*	98.45		
			PAPER							
		5/02/26	72276853	202605	300-14100-10200		*	358.12		
			BEVERAGE							
		5/02/26	72276853	202605	300-14100-10000		*	176.80		
			FOOD							
		5/02/26	72276853	202605	330-57200-43100		*	8.95		
			FUEL							
						SYSCO			2,103.40	033556
5/06/26	01672	4/30/26	19039780	202604	320-57200-54500		*	454.93		
			MICROSOFT							
						TPX COMMUNICATIONS			454.93	033557
5/06/26	01588	4/16/26	12239	202604	390-57200-47500		*	2,448.00		
			TIMAC PHYSIOSTART							
		4/16/26	12239	202604	300-15500-10000		*	2,448.00		
			TIMAC PHYSIOSTART							
						TURF SOLUTIONS OF FLORIDA INC			4,896.00	033558

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5/06/26	00807	4/29/26	32311634	202604	390-57200-54100		*	259.90		
			UNIFORMS							
						UNIFIRST CORPORATION			259.90	033559
5/06/26	00068	4/24/26	9326026-	202605	390-57200-47900		*	998.45		
			8 YARD DUMPSTER							
		4/24/26	9326315-	202605	390-57200-47900		*	232.77		
			6 YARD DUMPSTER							
						WASTE MANAGEMENT			1,231.22	033560
5/06/26	00117	4/24/26	41345124	202604	390-57200-47100		*	154.96		
			GRAY							
		4/27/26	41345406	202604	390-57200-46000		*	393.86		
			BEDNIFE							
						WESCOTURF INC.			548.82	033561
5/13/26	00091	5/06/26	INV06707	202605	300-14200-10000		*	364.90		
			HATS							
						AHEAD LLC			364.90	033562
5/13/26	01654	5/05/26	1930934	202605	320-57200-51100		*	173.22		
			TOWELS							
		5/12/26	1933173	202605	320-57200-51100		*	170.55		
			TOWEL							
						ALSCO			343.77	033563
5/13/26	01668	5/04/26	655669	202605	390-57200-51160		*	280.00		
			JANITORIAL SVCS							
						BREVARD HOME CLEANING			280.00	033564
5/13/26	01709	5/05/26	19694431	202605	390-57200-47500		*	2,103.23		
			HUMIC COATED UREA 50LB							
		5/05/26	19705041	202605	390-57200-47500		*	834.31		
			FOLTEC SG MINORS							
						BWI COMPANIES, INC.			2,937.54	033565
5/13/26	00880	5/08/26	42686005	202605	320-57200-51100		*	198.95		
			SUPPLIES							
						CINTAS FIRE PROTECTION			198.95	033566
5/13/26	01388	5/11/26	AR153112	202605	390-57200-54600		*	154.06		
			PRINTER LEASE							
						DEX IMAGING			154.06	033567
5/13/26	01695	5/04/26	8972246	202605	300-14200-10000		*	143.40		
			RTZ TRRK 60 ADAPT							
						DUNLOP SPORTS AMERICAS			143.40	033568

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5/13/26	01681	4/21/26	16086166	202604	320-57200-54210		*	146.93		
			FIRE MONITORING							
						EVERON, LLC			146.93	033569
5/13/26	01196	5/07/26	94650776	202605	350-57200-46300		*	21.02		
			CAM MICROSWITCH							
						E-Z-GO A TEXTRON COMPANY			21.02	033570
5/13/26	00076	5/04/26	9398 MAY	202605	320-57200-43000		*	568.37		
			2300 CLUBHOUSE DR							
						FLORIDA CITY GAS			568.37	033571
5/13/26	00035	5/11/26	33189 MA	202605	330-57200-43000		*	820.83		
			2300 CLUBHOUSE DR							
		5/11/26	33189 MA	202605	340-57200-43000		*	820.84		
			2300 CLUBHOUSE DR							
		5/11/26	42334 MA	202605	340-57200-43000		*	104.99		
			2200 CLUBHOUSE DR							
		5/11/26	42334 MA	202605	300-11500-10000		*	69.98		
			2200 CLUBHOUSE DR							
		5/11/26	45156 MA	202605	320-57200-43000		*	497.92		
			5250 MURRELL RD							
		5/11/26	45156 MA	202605	390-57200-43000		*	1,991.68		
			5250 MURRELL RD							
		5/11/26	52104 MA	202605	350-57200-43000		*	794.08		
			2300 CLUBHOUSE DR							
		5/11/26	57086 MA	202605	320-57200-43000		*	33.56		
			4563 BRAYWICK CT							
						FPL			5,133.88	033572
5/13/26	00587	5/07/26	17243674	202605	390-57200-46110		*	686.21		
			GASOLINE							
		5/07/26	17243674	202605	300-13100-10000		*	337.99		
			GASOLINE							
		5/07/26	17243675	202605	390-57200-46110		*	480.81		
			DIESEL							
		5/07/26	17243675	202605	300-13100-10000		*	236.82		
			DIESEL							
						GLOVER OIL COMPANY INC			1,741.83	033573
5/13/26	00564	4/24/26	55997	202604	390-57200-47300		*	1,210.00		
			GREEN SAND							
						GOLF SPECIALTIES, INC.			1,210.00	033574
5/13/26	01071	5/01/26	528	202605	310-57200-31700		*	91.92		
			DISSEMINATION SVC MAY26							
						GMS-CENTRAL FLORIDA, LLC			91.92	033575

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB	SUBCLASS / VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
5/13/26	01542	5/07/26	429345	202605	300-14100-10000	FOOD	*	752.23		
		5/07/26	429345	202605	330-57200-43100	FUEL	*	8.50		
		5/11/26	430398	202605	300-14100-10200	BEVERAGE	*	96.09		
		5/11/26	430398	202605	330-57200-51025	KITCHEN	*	48.63		
		5/11/26	430398	202605	330-57200-51050	PAPER	*	50.74		
		5/11/26	430398	202605	330-57200-43100	FUEL	*	8.50		
		5/11/26	430398	202605	300-14100-10000	FOOD	*	760.55		
						PERFORMANCE FOOD GROUP, INC			1,725.24	033576
5/13/26	00694	5/06/26	706508	202605	350-57200-46100	BELT STARTER GENERATOR	*	206.07		
						PRECISION SMALL ENGINE CO., INC.			206.07	033577
5/13/26	01334	5/06/26	16579099	202605	390-57200-51100	LESCO TURF MARKING	*	143.76		
						SITEONE LANDSCAPE SUPPLY, LLC			143.76	033578
5/13/26	01210	5/09/26	60635084	202605	320-57200-51000	OFFICE SUPPLIES	*	44.99		
						STAPLES ADVANTAGE			44.99	033579
5/13/26	00130	5/05/26	72277175	202605	300-14100-10000	FOOD	*	1,847.16		
		5/05/26	72277175	202605	300-14100-10200	BEVERAGE	*	78.74		
		5/05/26	72277175	202605	330-57200-51025	KITCHEN	*	36.09		
		5/05/26	72277175	202605	330-57200-43100	FUEL	*	8.95		
		5/08/26	72277737	202605	300-14100-10200	BEVERAGE	*	178.69		
		5/08/26	72277737	202605	330-57200-51025	KITCHEN	*	36.09		
		5/08/26	72277737	202605	300-14100-10000	FUEL	*	1,195.31		
		5/08/26	72277737	202605	330-57200-43100		*	8.95		
		5/12/26	72278487	202605	300-14100-10200	BEVERAGE	*	304.49		

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		5/12/26	72278487	202605	330-57200-51050		*	166.94		
			PAPER							
		5/12/26	72278487	202605	300-14100-10000		*	1,109.19		
			FOOD							
		5/12/26	72278487	202605	330-57200-43100		*	8.95		
			FUEL							
						SYSCO			4,979.55	033580
5/13/26	01512	4/27/26	2637122	202604	390-57200-54600		*	242.06		
			RENT							
		4/27/26	2637122	202604	350-57200-46100		*	10,784.30		
			RENT							
		4/27/26	2637122	202604	390-57200-54600		*	253.59		
			RENT							
		4/27/26	2637122	202604	350-57200-46100		*	492.60		
			RENT							
		4/28/26	2633882	202604	390-57200-54600		*	1,065.98		
			RENT							
						THE HUNTINGTON NATIONAL BANK			12,838.53	033581
5/13/26	01588	5/06/26	12467	202605	390-57200-47500		*	2,592.00		
			FOLIAR PAK FOUNDATION 40							
						TURF SOLUTIONS OF FLORIDA INC			2,592.00	033582
5/13/26	00807	5/06/26	32311646	202605	390-57200-54100		*	143.52		
			UNIFORMS							
		5/06/26	32311646	202605	390-57200-54100		*	273.77		
			UNIFORMS							
						UNIFIRST CORPORATION			417.29	033583
5/21/26	01485	5/04/26	92303824	202605	300-14200-10000		*	44.32		
			GOLF SHIRT							
		5/07/26	92307368	202605	340-57200-54100		*	192.82		
			HYDROTOUR JACKET							
						ACUSHNET COMPANY			237.14	033584
5/21/26	01654	5/19/26	1935357	202605	320-57200-51100		*	170.55		
			TOWELS							
						ALSCO			170.55	033585
5/21/26	01668	5/18/26	656036	202605	390-57200-51160		*	280.00		
			JANITORIAL SVCS							
						BREVARD HOME CLEANING			280.00	033586
5/21/26	00880	5/15/26	42693503	202605	320-57200-51100		*	198.95		
			SUPPLIES							
						CINTAS FIRE PROTECTION			198.95	033587

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
5/21/26	01711	5/19/26	C2112910	202605	330-57200-51025		*	38.41		
			PR-SETUP							
						COZZINI BORS., INC.			38.41	033588
5/21/26	01241	5/10/26	26MAY-57	202605	320-57200-46000		*	310.00		
			MONTHLY WINDOW CLEANING							
						CRYSTAL HI RISE, INC.			310.00	033589
5/21/26	01690	5/17/26	05172026	202605	320-57200-51100		*	23.69		
			REIMBURSEMENT							
						DARREN GAUS			23.69	033590
5/21/26	01695	5/08/26	8982396	202605	300-14200-10000		*	130.35		
			GOLF CLUB							
						DUNLOP SPORTS AMERICAS			130.35	033591
5/21/26	01394	5/15/26	63592672	202605	330-57200-54600		*	154.09		
			RENTAL							
						ECOLAB			154.09	033592
5/21/26	01681	5/12/26	16097754	202605	320-57200-54210		*	781.44		
			FIRE MONITORING							
		5/12/26	16097754	202605	320-57200-54210		*	41.53		
			FIRE MONITORING							
						EVERON, LLC			822.97	033593
5/21/26	01196	5/13/26	94658319	202605	390-57200-46000		*	207.61		
			PEDAL HARNESS							
						E-Z-GO A TEXTRON COMPANY			207.61	033594
5/21/26	01503	5/18/26	30001352	202605	320-57200-51200		*	235.00		
			SUPERINTENDENT DUES							
						FLORIDA GCSAA			235.00	033595
5/21/26	00563	5/11/26	INV/2026	202605	340-57200-51100		*	58.46		
			DOUBLE SIDE TAPE							
						GLOBAL GOLF SALES, INC.			58.46	033596
5/21/26	00194	5/11/26	PINV0145	202605	390-57200-47100		*	531.68		
			PELLET PRO							
		5/13/26	PINV0145	202605	390-57200-47500		*	145.43		
			VENTURE HUME TABLETS							
						GOLF VENTURES INC			677.11	033597
5/21/26	01372	5/19/26	42035003	202605	320-57200-34100		*	156.34		
			PRINTER LEASE							

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		5/19/26	42035003	202605	300-13100-10000		*	156.34		
			PRINTER LEASE							
						GREAT AMERICA FINANCIAL SVCS			312.68	033598
5/21/26	01664	5/13/26	05132026	202605	320-57200-51100		*	23.53		
			REIMBURSEMENT							
						JACK TRAYLOR			23.53	033599
5/21/26	01698	5/16/26	9B1CFCAC	202605	320-57200-54500		*	300.00		
			RESTAURANT INVENTORY							
						LIGHTSPEED COMMERCE			300.00	033600
5/21/26	01710	5/19/26	0660	202605	320-57200-54210		*	534.00		
			EYEBALL CAMERA MONTH 1							
		5/19/26	0660	202605	300-15500-10000		*	2,136.00		
			EYEBALL CMAERA 4 MONTHS							
		5/19/26	0661	202605	320-57200-54500		*	295.00		
			MESH NETWORK 1 MONTH							
		5/19/26	0661	202605	300-15500-10000		*	1,180.00		
			MESH NETWORK 4 MONTHS							
						MODERN AUTOMATION			4,145.00	033601
5/21/26	01542	5/14/26	431765	202605	300-14100-10200		*	243.69		
			BEVERAGE							
		5/14/26	431765	202605	330-57200-51050		*	24.32		
			PAPER							
		5/14/26	431765	202605	300-14100-10000		*	548.15		
			FOOD							
		5/14/26	431765	202605	330-57200-43100		*	8.50		
			FUEL							
		5/18/26	433069	202605	330-57200-51025		*	36.21		
			KITCHEN							
		5/18/26	433069	202605	300-14100-10200		*	123.29		
			BEVERAGE							
		5/18/26	433069	202605	300-14100-10000		*	370.49		
			FOOD							
		5/18/26	433069	202605	330-57200-43100		*	8.50		
			FUEL							
						PERFORMANCE FOOD GROUP, INC			1,363.15	033602
5/21/26	00694	5/18/26	707119	202605	390-57200-47100		*	78.73		
			BIG GULP ULTRAMAX							
						PRECISION SMALL ENGINE CO., INC.			78.73	033603
5/21/26	01369	1/06/26	8195583	202601	320-57200-51200		*	800.00		
			STAFF PROGRAM							
						SRIXON/CLEVELAND GOLF/XXIO			800.00	033604

CHECK DATE	VEND#	INVOICE DATE	INVOICE / SUBCLASS	EXPENSED TO YRMO	DPT ACCT# SUB	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
5/21/26	99999	5/21/26	VOID VOID CHECK	202605	000-00000-00000		C	.00		
						******INVALID VENDOR NUMBER******			.00	033605
5/21/26	00130	4/20/26	122A5136 BEVERAGES	202604	300-14100-10200		*	60.68		
		4/21/26	122B3421 KITCHEN	202604	330-57200-51025		*	9.92		
		4/21/26	122B3421 FUEL	202604	330-57200-43100		*	1.79		
		4/21/26	122B3424 KITCHEN	202604	330-57200-51025		*	149.63		
		4/21/26	122B3424 FUEL	202604	330-57200-43100		*	17.58		
		4/22/26	122B3440 KITCHEN	202604	330-57200-51025		*	19.03		
		4/22/26	122B3440 FUEL	202604	330-57200-43100		*	3.42		
		4/22/26	72274428 KITCHEN	202604	330-57200-51025		*	106.25		
		4/23/26	122B3486 KITCHEN	202604	330-57200-51025		*	112.56		
		4/23/26	122B3486 FUEL	202604	330-57200-43100		*	13.23		
		4/24/26	122B3523 KITCHEN	202604	330-57200-51025		*	67.32		
		4/24/26	122B3523 FUEL	202604	330-57200-43100		*	12.11		
		4/24/26	72274742 KITCHEN	202604	330-57200-51025		*	106.25		
		4/27/26	122B3572 KITCHEN	202604	330-57200-51025		*	48.12		
		4/27/26	122B3572 FUEL	202604	330-57200-43100		*	5.65		
		4/27/26	122B3573 KITCHEN	202604	330-57200-51025		*	46.88		
		4/27/26	122B3573 FUEL	202604	330-57200-43100		*	8.44		
		4/28/26	72275620 PAPER	202604	330-57200-51050		*	37.95		
		5/15/26	72279040 BEVERAGE	202605	300-14100-10200		*	543.56		
		5/15/26	72279040 PAPER	202605	330-57200-51050		*	68.10		
		5/15/26	72279040 KITCHEN	202605	330-57200-51025		*	159.78		

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	#
		5/15/26	72279040	202605	300-14100-10000 FOOD		*	2,630.47		
		5/15/26	72279040	202605	330-57200-43100 FUEL		*	8.95		
		5/16/26	72279456	202605	300-14100-10200 BEVERAGE		*	157.95		
		5/16/26	72279456	202605	300-14100-10000 FOOD		*	232.19		
		5/16/26	72279456	202605	330-57200-43100 FUEL		*	8.95		
						SYSCO			4,636.76	033606
5/21/26	00807	5/13/26	32311659	202605	390-57200-54100 UNIFORMS		*	296.59		
						UNIFIRST CORPORATION			296.59	033607
5/21/26	00117	5/08/26	41348279	202605	390-57200-46000 JOINT BALL		*	715.94		
		5/08/26	41348280	202605	390-57200-46000 ROLLER ASM		*	730.98		
		5/11/26	41348583	202605	390-57200-46000 SPRING TORSION		*	415.04		
		5/12/26	41348900	202605	390-57200-46000 SPRING TORSION		*	78.51		
		5/13/26	41349288	202605	390-57200-46000 PIN FLAG		*	83.87		
						WESCOTURF INC.			2,024.34	033608

TOTAL FOR BANK B 128,275.57

TOTAL FOR REGISTER 128,275.57

SECTION B

Viera East

Community Development District

Unaudited Financial Reporting

April 30, 2026

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Viera East

Community Development District

Combined Balance Sheet

April 30, 2026

	General Fund	*Capital Reserve Fund*	*Debt Service Fund*	*Capital Projects Fund*	*Golf Course/ Recreation Fund*	*Totals Governmental Funds*
Assets						
Cash						
Operating Account	$ 119,594	$ -	$ -	$ -	$ 492,706	$ 612,300
Petty Cash	$ -	$ -	$ -	$ -	$ 1,000	$ 1,000
Capital Reserve Account	$ -	$ 34,914	$ -	$ -	$ -	$ 34,914
Assessments Receivable	$ -	$ -	$ -	$ -	$ -	$ -
Accounts Receivable	$ -	$ -	$ -	$ -	$ 4,777	$ 4,777
Due from Capital Projects	$ -	$ 14,443	$ -	$ -	$ -	$ 14,443
Due from Capital Reserve	$ -	$ -	$ -	$ -	$ -	$ -
Due from Golf Course	$ -	$ 37,912	$ -	$ -	$ -	$ 37,912
Due from General Fund	$ -	$ -	$ 47,360	$ -	$ 75,015	$ 122,374
Due from Other	$ -	$ -	$ -	$ -	$ -	$ -
Prepaid Expenses	$ 16,804	$ -	$ -	$ -	$ 146,160	$ 162,964
Inventory - Pro Shop	$ -	$ -	$ -	$ -	$ 44,364	$ 44,364
Inventory - Hook & Eagle	$ -	$ -	$ -	$ -	$ 30,179	$ 30,179
Investments						
State Board of Administration	$ 983,627	$ 1,371,004	$ -	$ -	$ 715,918	$ 3,070,549
Series 2012						
Reserve	$ -	$ -	$ -	$ -	$ 286,245	$ 286,245
Benefit Assessment	$ -	$ -	$ -	$ -	$ 158,701	$ 158,701
Bond Service	$ -	$ -	$ -	$ -	$ 6,207	$ 6,207
Recreation Fees	$ -	$ -	$ -	$ -	$ 107,472	$ 107,472
Prepaid Expenses - Debt	$ -	$ -	$ -	$ -	$ -	$ -
Series 2020						
Reserve	$ -	$ -	$ 239,717	$ -	$ -	$ 239,717
Temporary Interest	$ -	$ -	$ 0	$ -	$ -	$ 0
Bond Service	$ -	$ -	$ 870,658	$ -	$ -	$ 870,658
Project	$ -	$ -	$ -	$ 66,957	$ -	$ 66,957
Improvements (Net of Depreciation)	$ -	$ -	$ -	$ -	$ 1,764,082	$ 1,764,082
Total Assets	**$ 1,120,025**	**$ 1,458,273**	**$ 1,157,734**	**$ 66,957**	**$ 3,832,825**	**$ 7,635,814**
Liabilities						
Accounts Payable	$ 15,970	$ 8,680	$ -	$ -	$ 39,050	$ 63,701
Accrued Expenses	$ 4,323	$ -	$ -	$ -	$ 2,850	$ 7,173
Deferred Revenue - Season Advance	$ -	$ -	$ -	$ -	$ 40,407	$ 40,407
Deferred Revenue - Special Assessment O&M	$ -	$ -	$ -	$ -	$ 7,600	$ 7,600
Deferred Revenue - Special Assessment Debt	$ -	$ -	$ -	$ -	$ 223,487	$ 223,487
Due to General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Due to Golf Course	$ 75,015	$ -	$ -	$ -	$ -	$ 75,015
Due to Debt Service	$ 47,360	$ -	$ -	$ -	$ -	$ 47,360
Due to Capital Reserve	$ -	$ -	$ -	$ 14,443	$ 37,912	$ 52,355
Accrued Interest Payable	$ -	$ -	$ -	$ -	$ 13,625	$ 13,625
Accrued Principal Payable	$ -	$ -	$ -	$ -	$ 317,917	$ 317,917
Accrued Payroll Payable	$ 10,183	$ -	$ -	$ -	$ 45,435	$ 55,617
Payroll Tips Payable	$ -	$ -	$ -	$ -	$ 3,952	$ 3,952
Notes Payable	$ -	$ -	$ -	$ -	$ 535,915	$ 535,915
Sales Tax Payable	$ -	$ -	$ -	$ -	$ 30,509	$ 30,509
Event Deposits	$ -	$ -	$ -	$ -	$ -	$ -
Bonds Payable - Series 2012	$ -	$ -	$ -	$ -	$ 545,000	$ 545,000
Bond Discount	$ -	$ -	$ -	$ -	$ (2,014)	$ (2,014)
Deferred Loss	$ -	$ -	$ -	$ -	$ (11,448)	$ (11,448)
Total Liabilites	**$ 152,850**	**$ 8,680**	**$ -**	**$ 14,443**	**$ 1,830,196**	**$ 2,006,169**
Fund Balance						
Nonspendable						
Prepaid Items	$ 16,804	$ -	$ -	$ -	$ -	$ 16,804
Restricted for						
Debt Service - Series 2020	$ -	$ -	$ 1,157,734	$ -	$ -	$ 1,157,734
Capital Projects - Series 2020	$ -	$ -	$ -	$ 52,515	$ -	$ 52,515
Assigned for						
Capital Reserves	$ -	$ 1,449,593	$ -	$ -	$ -	$ 1,449,593
Unassigned	$ 950,371	$ -	$ -	$ -	$ 2,002,629	$ 2,953,000
Total Fund Balances	**$ 967,176**	**$ 1,449,593**	**$ 1,157,734**	**$ 52,515**	**$ 2,002,629**	**$ 5,629,646**
Total Liabilities & Fund Balance	$ 1,120,025	$ 1,458,273	$ 1,157,734	$ 66,957	$ 3,832,825	$ 7,635,814

Viera East

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending April 30, 2026

	Adopted Budget	Prorated Budget Thru 04/30/26	Actual Thru 04/30/26	Variance
Revenues				
Maintenance Assessments	$ 1,378,973	$ 1,378,973	$ 1,355,253	$ (23,720)
Golf Course Administrative Services	$ 56,280	$ 32,830	$ 32,830	$ -
Miscellaneous Revenue - Marketing	$ 10,000	$ 5,833	$ 3,354	$ (2,479)
Interest Income	$ 5,000	$ 2,917	$ 13,452	$ 10,535
Total Revenues	**$1,450,253**	**$1,420,553**	**$1,404,889**	**$ (15,664)**
Expenditures				
General & Administrative				
Supervisors Fees	$ 30,519	$ 17,803	$ 15,105	$ 2,698
Engineering Fees	$ 5,000	$ 2,917	$ -	$ 2,917
Attorney's Fees	$ 20,000	$ 11,667	$ 4,203	$ 7,464
Dissemination	$ 1,082	$ 631	$ 631	$ (0)
Trustee Fees	$ 6,160	$ 3,593	$ 2,357	$ 1,236
Annual Audit	$ 15,022	$ 8,763	$ 8,763	$ (0)
Collection Agent	$ 2,575	$ 1,502	$ 1,502	$ (0)
Management Fees	$ 118,700	$ 69,242	$ 69,242	$ (0)
Postage	$ 2,000	$ 1,167	$ 125	$ 1,042
Printing & Binding	$ 2,500	$ 1,458	$ 26	$ 1,433
Insurance - Liability	$ 12,804	$ 7,469	$ 6,327	$ 1,142
Legal Advertising	$ 2,500	$ 1,458	$ 110	$ 1,349
Other Current Charges	$ 1,200	$ 700	$ 217	$ 483
Office Supplies	$ 2,000	$ 1,167	$ 93	$ 1,073
Dues & Licenses	$ 175	$ 175	$ 175	$ -
Information Technology	$ 4,972	$ 2,900	$ 2,900	$ (0)
Total General & Administrative	**$ 227,208**	**$ 132,611**	**$ 111,774**	**$ 20,837**

Viera East

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending April 30, 2026

	Adopted Budget	Prorated Budget Thru 04/30/26	Actual Thru 04/30/26	Variance
Operations & Maintenance				
Operating Expenditures				
Salaries	$ 187,425	$ 109,331	$ 115,543	$ (6,211)
Administration Fee	$ 1,508	$ 880	$ 353	$ 526
FICA Expense	$ 14,338	$ 8,364	$ 9,567	$ (1,203)
Health Insurance	$ 5,250	$ 3,063	$ 587	$ 2,476
Workers Compensation	$ 4,169	$ 2,432	$ 2,274	$ 158
Unemployment	$ 1,119	$ 653	$ 476	$ 176
Retirement Contribution	$ 5,061	$ 2,952	$ 3,884	$ (932)
Other Contractual	$ 10,000	$ 5,833	$ 6,298	$ (465)
Marketing - Lifestyle/Amenities	$ 116,000	$ 67,667	$ 62,062	$ 5,605
Training	$ 500	$ 292	$ 710	$ (419)
Subtotal Field Expenditures	**$ 345,370**	**$ 201,466**	**$ 201,754**	**$ (289)**
Maintenance Expenditures				
Canal Maintenance	$ 14,000	$ 8,167	$ 11,780	$ (3,614)
Lake Bank Restoration	$ 164,000	$ 95,667	$ 161,079	$ (65,412)
Lake Bank Education Project	$ 3,000	$ 1,750	$ -	$ 1,750
Environmental Services	$ 10,000	$ 5,833	$ -	$ 5,833
Water Management System	$ 148,622	$ 86,696	$ 72,281	$ 14,415
Midge Control	$ 8,000	$ 4,667	$ -	$ 4,667
Contingencies	$ 7,500	$ 4,375	$ 2,313	$ 2,062
Fire Line Management	$ 3,500	$ 2,042	$ 700	$ 1,342
Basin Repair	$ 3,000	$ 1,750	$ -	$ 1,750
Subtotal Maintenance Expenditures	**$ 361,622**	**$ 210,946**	**$ 248,153**	**$ (37,207)**

Viera East

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending April 30, 2026

	Adopted Budget	Prorated Budget Thru 04/30/26	Actual Thru 04/30/26	Variance
Grounds Maintenance Expenditures				
Salaries	$ 244,367	$ 142,547	$ 81,083	$ 61,464
Bonus Program	$ -	$ -	$ 75,108	$ (75,108)
Administrative Fees	$ 2,840	$ 1,657	$ 911	$ 746
FICA	$ 18,694	$ 10,905	$ 6,883	$ 4,022
Health Insurance	$ 34,538	$ 20,147	$ 15,835	$ 4,312
Workers Compensation	$ 5,436	$ 3,171	$ 1,671	$ 1,500
Unemployment	$ 2,608	$ 1,521	$ 599	$ 922
Retirement Contribution	$ 6,682	$ 3,898	$ -	$ 3,898
Telephone	$ 6,000	$ 3,500	$ 5,244	$ (1,744)
Utilities	$ 8,020	$ 4,678	$ 2,332	$ 2,346
Property Appraiser	$ 2,100	$ 1,225	$ 2,391	$ (1,166)
Insurance - Property	$ 3,711	$ 2,165	$ 2,326	$ (161)
Repairs	$ 25,000	$ 14,583	$ 34,054	$ (19,471)
Fuel	$ 18,000	$ 10,500	$ 8,285	$ 2,215
Park Maintenance	$ 35,000	$ 20,417	$ 24,479	$ (4,062)
Sidewalk Repair	$ 15,000	$ 8,750	$ 8,638	$ 112
Chemicals	$ 4,000	$ 2,333	$ 613	$ 1,720
Contingencies	$ 10,000	$ 5,833	$ 4,044	$ 1,790
Refuse	$ 18,000	$ 10,500	$ 8,196	$ 2,304
Office Supplies	$ 2,500	$ 1,458	$ 278	$ 1,180
Uniforms	$ 4,000	$ 2,333	$ 3,850	$ (1,516)
Fire Alarm System	$ 500	$ 292	$ -	$ 292
Rain Bird Pump System	$ -	$ -	$ -	$ -
Park Materials	$ 10,000	$ 5,833	$ 195	$ 5,638
Bay Hill Flow Way Maintenance	$ 20,000	$ 11,667	$ -	$ 11,667
Subtotal Grounds Maintenance Exp.	**$ 496,995**	**$ 289,914**	**$ 287,016**	**$ 2,898**
Total Operations & Maintenance	**$1,203,988**	**$ 702,326**	**$ 736,924**	**$ (34,598)**
Total Expenditures	**$1,431,196**	**$ 834,937**	**$ 848,698**	**$ (13,761)**
Excess (Deficiency) of Revenues over Exp.	$ 19,057		$ 556,191	
Other Financing Sources/(Uses):				
Transfer In/(Out) - Capital Reserve	$ (19,058)	$ (11,117)	$ -	$ 11,117
Total Other Financing Sources/(Uses)	**$ (19,058)**	**$ (11,117)**	**$ -**	**$ 11,117**
Net Change in Fund Balance	**$ (0)**		**$ 556,191**	
Fund Balance - Beginning	**$ -**		**$ 410,984**	
Fund Balance - Ending	**$ (0)**		**$ 967,176**	

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	$ -	$ 18,661	$ 1,236,979	$ 37,609	$ 19,578	$ 14,625	$ 27,800	$ -	$ -	$ -	$ -	$ -	$ 1,355,253
Golf Course Administrative Servic	$ 4,690	$ 4,690	$ 4,690	$ 4,690	$ 4,690	$ 4,690	$ 4,690	$ -	$ -	$ -	$ -	$ -	$ 32,830
Misc. Revenue - Marketing	$ -	$ 547	$ 936	$ 625	$ 373	$ 407	$ 466	$ -	$ -	$ -	$ -	$ -	$ 3,354
Interest Income	$ 802	$ 753	$ 751	$ 2,011	$ 2,867	$ 3,176	$ 3,093	$ -	$ -	$ -	$ -	$ -	$ 13,452
Total Revenues	**$ 5,492**	**$ 24,652**	**$ 1,243,356**	**$ 44,934**	**$ 27,509**	**$ 22,898**	**$ 36,048**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,404,889**
Expenditures													
General & Administrative													
Supervisors Fees	$ 1,272	$ 2,206	$ 3,385	$ 1,370	$ 2,438	$ 2,424	$ 2,010	$ -	$ -	$ -	$ -	$ -	$ 15,105
Engineering Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Attorney's Fees	$ 1,650	$ 1,995	$ -	$ 559	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,203
Dissemination	$ 90	$ 90	$ 90	$ 90	$ 90	$ 90	$ 90	$ -	$ -	$ -	$ -	$ -	$ 631
Trustee Fees	$ 337	$ 337	$ 337	$ 337	$ 337	$ 337	$ 337	$ -	$ -	$ -	$ -	$ -	$ 2,357
Annual Audit	$ 1,252	$ 1,252	$ 1,252	$ 1,252	$ 1,252	$ 1,252	$ 1,252	$ -	$ -	$ -	$ -	$ -	$ 8,763
Collection Agent	$ 215	$ 215	$ 215	$ 215	$ 215	$ 215	$ 215	$ -	$ -	$ -	$ -	$ -	$ 1,502
Management Fees	$ 9,892	$ 9,892	$ 9,892	$ 9,892	$ 9,892	$ 9,892	$ 9,892	$ -	$ -	$ -	$ -	$ -	$ 69,242
Postage	$ 5	$ 31	$ 88	$ -	$ 1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 125
Printing & Binding	$ -	$ -	$ -	$ -	$ 7	$ 9	$ 10	$ -	$ -	$ -	$ -	$ -	$ 26
Insurance - Liability	$ 904	$ 904	$ 904	$ 904	$ 904	$ 904	$ 904	$ -	$ -	$ -	$ -	$ -	$ 6,327
Legal Advertising	$ 110	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 110
Other Current Charges	$ 56	$ 33	$ 35	$ (0)	$ 25	$ 35	$ 33	$ -	$ -	$ -	$ -	$ -	$ 217
Office Supplies	$ 41	$ -	$ 13	$ 38	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 93
Dues & Licenses	$ 175	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 175
Information Technology	$ 414	$ 414	$ 414	$ 414	$ 414	$ 414	$ 414	$ -	$ -	$ -	$ -	$ -	$ 2,900
Total General & Administrative	**$ 16,411**	**$ 17,367**	**$ 16,625**	**$ 15,071**	**$ 15,574**	**$ 15,571**	**$ 15,155**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 111,774**
Operations & Maintenance													
Operating Expenditures													
Salaries	$ 16,799	$ 16,398	$ 16,905	$ 16,905	$ 18,541	$ 13,633	$ 16,360	$ -	$ -	$ -	$ -	$ -	$ 115,543
Administration Fee	$ 73	$ 71	$ 99	$ 21	$ 84	$ 29	$ (23)	$ -	$ -	$ -	$ -	$ -	$ 353
FICA Expense	$ 1,805	$ 1,463	$ 1,293	$ 1,293	$ 1,418	$ 1,043	$ 1,252	$ -	$ -	$ -	$ -	$ -	$ 9,567
Health Insurance	$ 109	$ -	$ 119	$ -	$ 119	$ 119	$ 119	$ -	$ -	$ -	$ -	$ -	$ 587

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	$ 302	$ 267	$ 267	$ 347	$ 295	$ 422	$ -	$ -	$ -	$ -	$ -	$ 2,274
Unemployment	$ -	$ -	$ 240	$ 180	$ -	$ 56	$ -	$ -	$ -	$ -	$ -	$ -	$ 476
Retirement Contribution	$ -	$ -	$ 322	$ 874	$ 968	$ 837	$ 882	$ -	$ -	$ -	$ -	$ -	$ 3,884
Other Contractual	$ 655	$ 743	$ 1,061	$ 1,061	$ 1,061	$ 1,061	$ 658	$ -	$ -	$ -	$ -	$ -	$ 6,298
Marketing - Lifestyle/Amenities	$ 8,097	$ 10,063	$ 10,926	$ 8,410	$ 8,977	$ 7,386	$ 8,202	$ -	$ -	$ -	$ -	$ -	$ 62,062
Training	$ -	$ 557	$ -	$ -	$ -	$ -	$ 154	$ -	$ -	$ -	$ -	$ -	$ 710
Subtotal Operating Exp.	**$ 27,911**	**$ 29,596**	**$ 31,233**	**$ 29,011**	**$ 31,517**	**$ 24,461**	**$ 28,024**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 201,754**
Maintenance Expenditures													
Canal Maintenance	$ -	$ -	$ -	$ 11,780	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,780
Lake Bank Restoration	$ -	$ -	$ -	$ -	$ -	$ 161,079	$ -	$ -	$ -	$ -	$ -	$ -	$ 161,079
Lake Bank Education Project	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Environmental Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Water Management System	$ 11,750	$ 11,780	$ 12,940	$ -	$ 11,090	$ 13,630	$ 11,090	$ -	$ -	$ -	$ -	$ -	$ 72,281
Midge Control	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contingencies	$ 50	$ 100	$ 100	$ 50	$ 1,720	$ 100	$ 193	$ -	$ -	$ -	$ -	$ -	$ 2,313
Fire Line Management	$ -	$ -	$ -	$ -	$ 700	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 700
Basin Repair	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal Maintenance Exp.	**$ 11,800**	**$ 11,880**	**$ 13,040**	**$ 11,830**	**$ 13,510**	**$ 174,809**	**$ 11,283**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 248,153**
Grounds Maintenance Expenditures													
Salaries	$ 11,261	$ 11,691	$ 11,944	$ 11,883	$ 13,111	$ 9,622	$ 11,572	$ -	$ -	$ -	$ -	$ -	$ 81,083
Bonus Program	$ -	$ 75,108	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 75,108
Administrative Fees	$ 176	$ 169	$ 160	$ 71	$ 174	$ 92	$ 69	$ -	$ -	$ -	$ -	$ -	$ 911
FICA	$ 1,347	$ 1,089	$ 914	$ 909	$ 1,003	$ 736	$ 885	$ -	$ -	$ -	$ -	$ -	$ 6,883
Health Insurance	$ 3,050	$ 2,968	$ 1,892	$ 2,251	$ 1,892	$ 1,892	$ 1,892	$ -	$ -	$ -	$ -	$ -	$ 15,835
Workers Compensation	$ 278	$ 225	$ 189	$ 188	$ 245	$ 248	$ 299	$ -	$ -	$ -	$ -	$ -	$ 1,671
Unemployment	$ -	$ -	$ 174	$ 306	$ 46	$ 34	$ 39	$ -	$ -	$ -	$ -	$ -	$ 599
Retirement Contribution	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Telephone	$ 710	$ 710	$ 635	$ 1,133	$ 686	$ 686	$ 686	$ -	$ -	$ -	$ -	$ -	$ 5,244
Utilities	$ 331	$ 344	$ 267	$ 353	$ 366	$ 306	$ 366	$ -	$ -	$ -	$ -	$ -	$ 2,332
Property Appraiser	$ -	$ -	$ 2,391	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,391
Insurance - Property	$ 332	$ 332	$ 332	$ 332	$ 332	$ 332	$ 332	$ -	$ -	$ -	$ -	$ -	$ 2,326
Repairs	$ 2,994	$ 705	$ 10,547	$ 9,466	$ 3,490	$ 2,620	$ 4,232	$ -	$ -	$ -	$ -	$ -	$ 34,054
Fuel	$ 1,241	$ 1,094	$ 869	$ 1,320	$ 899	$ 1,533	$ 1,329	$ -	$ -	$ -	$ -	$ -	$ 8,285
Park Maintenance	$ 4,568	$ 1,893	$ 6,234	$ 1,888	$ 2,842	$ 2,689	$ 4,365	$ -	$ -	$ -	$ -	$ -	$ 24,479

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	$ -	$ -	$ 338	$ 1,000	$ -	$ 7,300	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,638
Chemicals	$ -	$ -	$ -	$ -	$ -	$ 613	$ -	$ -	$ -	$ -	$ -	$ -	$ 613
Contingencies	$ 301	$ 901	$ 301	$ 641	$ 301	$ 301	$ 1,299	$ -	$ -	$ -	$ -	$ -	$ 4,044
Refuse	$ 1,335	$ 1,326	$ 611	$ 1,127	$ 1,788	$ 1,309	$ 699	$ -	$ -	$ -	$ -	$ -	$ 8,196
Office Supplies	$ -	$ -	$ -	$ 52	$ 15	$ 30	$ 181	$ -	$ -	$ -	$ -	$ -	$ 278
Uniforms	$ 444	$ 438	$ 443	$ 496	$ 410	$ 1,104	$ 515	$ -	$ -	$ -	$ -	$ -	$ 3,850
Fire Alarm System	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Rain Bird Pump System	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Park Materials	$ -	$ -	$ -	$ -	$ -	$ 195	$ -	$ -	$ -	$ -	$ -	$ -	$ 195
Bay Hill Flow Way Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal Grounds Maintenance	**$ 28,368**	**$ 98,992**	**$ 38,238**	**$ 33,415**	**$ 27,603**	**$ 31,643**	**$ 28,758**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 287,016**
Total Ops. & Maintenance	**$ 68,079**	**$ 140,469**	**$ 82,512**	**$ 74,256**	**$ 72,630**	**$ 230,912**	**$ 68,066**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 736,924**
Total Expenditures	**$ 84,490**	**$ 157,836**	**$ 99,136**	**$ 89,327**	**$ 88,205**	**$ 246,484**	**$ 83,221**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 848,698**
Excess (Def.) of Rev. over Exp.	$ (78,999)	$ (133,184)	$ 1,144,219	$ (44,392)	$ (60,696)	$ (223,585)	$ (47,172)	$ -	$ -	$ -	$ -	$ -	$ 556,191
Other Financing Sources/Uses:													
Transfer In/(Out)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Other Fin. Sources/Uses	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Net Change in Fund Balance	**$ (78,999)**	**$ (133,184)**	**$ 1,144,219**	**$ (44,392)**	**$ (60,696)**	**$(223,585)**	**$ (47,172)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 556,191**

Viera East CDD

COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Receipts

Fiscal Year 2026

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

ON ROLL ASSESSMENTS

Date	Distribution	Gross Amount	Discoumt/Penalty	Commission	Interest	Net Receipts	O&M Portion	Recreation	2020 Debt Service	Total
							52.77%	22.14%	25.09%	100.00%
11/14/25	2026-01	$37,888.58	($1,805.15)	($721.67)	$0.00	$35,361.76	$18,661.11	$7,828.47	$8,872.18	$35,361.76
12/02/25	2026-02	$749,719.14	($29,950.12)	($14,395.38)	$0.00	$705,373.64	$372,239.80	$156,157.23	$176,976.61	$705,373.64
12/12/25	2026-03	$1,570,585.87	($62,797.56)	($30,155.77)	$0.00	$1,477,632.54	$779,776.29	$327,121.67	$370,734.58	$1,477,632.54
12/19/25	2026-04	$170,566.93	($6,281.10)	($3,285.71)	$0.00	$161,000.12	$84,962.99	$35,642.57	$40,394.56	$161,000.12
01/09/26	2026-05	$70,817.04	($2,121.03)	($1,373.93)	$0.00	$67,322.08	$35,527.21	$14,903.92	$16,890.95	$67,322.08
01/30/26	2026-06	$3,945.08	$0.00	$0.00	$0.00	$3,945.08	$2,081.90	$873.37	$989.81	$3,945.08
02/12/26	2026-07	$38,704.23	($764.66)	($1,100.99)	$261.28	$37,099.86	$19,578.34	$8,213.25	$9,308.27	$37,099.86
03/06/26	2026-08	$28,594.86	($314.79)	($565.60)	$0.00	$27,714.47	$14,625.48	$6,135.49	$6,953.50	$27,714.47
04/10/26	2026-09	$53,516.96	($33.82)	($1,069.94)	$265.52	$52,678.72	$27,799.61	$11,662.14	$13,216.97	$52,678.72
						$0.00	$0.00	$0.00	$0.00	$0.00
						$0.00	$0.00	$0.00	$0.00	$0.00
						$0.00	$0.00	$0.00	$0.00	$0.00
						$0.00	$0.00	$0.00	$0.00	$0.00
						$0.00	$0.00	$0.00	$0.00	$0.00
						$0.00	$0.00	$0.00	$0.00	$0.00
	TOTAL	**$ 2,724,338.69**	**$ (104,068.23)**	**$ (52,668.99)**	**$ 526.80**	**$ 2,568,128.27**	**$ 1,355,252.73**	**$ 568,538.11**	**$ 644,337.43**	**$ 2,568,128.27**

98%	**Net Percent Collected**
$44,948.90	**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 April 30, 2026

	Adopted Budget	Current Month Actual 4/30/25	Current Month Actual 4/30/26	Current Month Variance	Year- to - Date Actual Thru 04/30/25	Year- to - Date Actual Thru 04/30/26	Year- to - Date Variance
Number of Rounds							
Paid Rounds	35,250	5,529	4,987	(542)	31,983	30,052	(1,931)
Passholder Rounds	10,000	333	225	(108)	2,064	1,560	(504)
Comp Rounds	3,000	126	112	(14)	886	606	(280)
Revenue per Round							
Paid Rounds	$ 50	$43	$42	(1)	$44	$50	6
<u>Revenues</u>							
<u>Golf Course Revenue</u>							
Greens Fees	$ 2,250,000	$ 239,550	$ 209,872	$ (29,677)	$ 1,414,114	$ 1,495,134	$ 81,019
Gift Cards - Sales & (Usage)	$ -	$ (1,322)	$ (860)	$ 462	$ 2,776	$ 4,429	$ 1,653
Season Advance/Trail Fees	$ 100,000	$ 7,576	$ 7,600	$ 24	$ 52,270	$ 55,902	$ 3,633
Loyalty Program	$ 25,000	$ 1,308	$ 1,853	$ 545	$ 17,014	$ 14,824	$ (2,190)
Driving Range	$ 87,418	$ 10,390	$ 9,606	$ (784)	$ 60,346	$ 70,481	$ 10,135
Golf Lessons	$ 15,000	$ 1,350	$ 7,600	$ 6,250	$ 11,576	$ 19,690	$ 8,114
Miscellaneous Income - Golf Course	$ 15,000	$ (1,930)	$ 1,075	$ 3,005	$ 1,719	$ 10,119	$ 8,399
Assessments - Recreation Operating	$ 18,239	$ 1,520	$ 1,520	$ -	$ 10,639	$ 10,639	$ -
Subtotal Golf Course Revenue	**$ 2,510,657**	**$ 258,441**	**$ 238,266**	**$ (20,175)**	**$ 1,570,455**	**$ 1,681,218**	**$ 110,763**
<u>Pro Shop Revenue</u>							
Merchandise Sales	$ 125,664	$ 12,227	$ 16,510	$ 4,282	$ 79,427	$ 105,442	$ 26,015
Subtotal Pro Shop Revenue	**$ 125,664**	**$ 12,227**	**$ 16,510**	**$ 4,282**	**$ 79,427**	**$ 105,442**	**$ 26,015**

Viera East

Community Development District

Golf Course, Pro Shop & Restaurant

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending April 30, 2026

	Adopted	Current Month			Year- to - Date		
	Budget	Actual 4/30/25	Actual 4/30/26	Variance	Actual Thru 04/30/25	Actual Thru 04/30/26	Variance
Restaurant Revenue							
Food & Snack Sales	$ 466,211	$ 41,208	$ 38,373	$ (2,835)	$ 264,545	$ 254,862	$ (9,683)
Beverage Sales	$ 37,516	$ 2,853	$ 5,305	$ 2,452	$ 21,035	$ 37,047	$ 16,013
Beer Sales	$ 236,465	$ 23,063	$ 18,641	$ (4,422)	$ 136,175	$ 132,415	$ (3,759)
Wine Sales	$ 20,463	$ 1,599	$ 2,773	$ 1,174	$ 11,340	$ 17,754	$ 6,414
Liquor Sales	$ 202,884	$ 20,653	$ 15,266	$ (5,387)	$ 121,326	$ 112,925	$ (8,401)
Miscellaneous Income - Restaurant	$ -	$ 38	$ (80)	$ (118)	$ 724	$ 4,850	$ 4,125
Subtotal Restaurant Revenue	**$ 963,539**	**$ 89,414**	**$ 80,279**	**$ (9,135)**	**$ 555,145**	**$ 559,854**	**$ 4,709**
Total Revenues	**$ 3,599,861**	**$ 360,083**	**$ 335,055**	**$ (25,028)**	**$ 2,205,026**	**$ 2,346,514**	**$ 141,487**
Expenditures							
General Expenditures							
Other Contractual Services	$ 20,000	$ 1,229	$ 1,155	$ 74	$ 8,517	$ 7,173	$ 1,344
Telephone	$ 20,392	$ 908	$ 942	$ (34)	$ 7,156	$ 6,185	$ 972
Utilities	$ 5,348	$ 2,499	$ 1,643	$ 855	$ 17,484	$ 9,712	$ 7,773
Repairs & Maintenance	$ 15,000	$ 1,553	$ 310	$ 1,243	$ 13,874	$ 6,439	$ 7,434
Bank Charges	$ 75,000	$ 9,308	$ 7,470	$ 1,838	$ 43,187	$ 50,254	$ (7,067)
Office Supplies	$ 4,500	$ 347	$ 288	$ 59	$ 3,049	$ 2,975	$ 75
Operating Supplies	$ 12,000	$ 2,556	$ 1,479	$ 1,077	$ 7,385	$ 13,295	$ (5,910)
Dues, Licenses & Subscriptions	$ 14,502	$ 2,017	$ 661	$ 1,356	$ 8,576	$ 8,530	$ 46
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 April 30, 2026

	Adopted Budget	Current Month Actual 4/30/25	Current Month Actual 4/30/26	Current Month Variance	Year- to - Date Actual Thru 04/30/25	Year- to - Date Actual Thru 04/30/26	Year- to - Date Variance
General Expenditures Continued							
Training, Education & Emp. Relations	$ 5,000	$ 86	$ 735	$ (649)	$ 2,733	$ 5,855	$ (3,122)
Contractual Security	$ 8,400	$ 1,036	$ 147	$ 889	$ 4,865	$ 2,607	$ 2,259
IT Services	$ 8,400	$ 788	$ 455	$ 333	$ 4,919	$ 3,345	$ 1,575
Subtotal General Expenditures	**$ 189,042**	**$ 22,327**	**$ 15,285**	**$ 7,042**	**$ 121,747**	**$ 116,369**	**$ 5,378**
Administrative Expenditures							
Legal Fees	$ 1,500	$ -	$ -	$ -	$ -	$ -	$ -
Arbitrage	$ 600	$ 50	$ 50	$ -	$ 800	$ 350	$ 450
Dissemination	$ 1,103	$ 88	$ 92	$ (4)	$ 613	$ 643	$ (31)
Engineering	$ 600	$ -	$ -	$ -	$ -	$ -	$ -
Trustee Fees	$ 4,510	$ 341	$ 341	$ -	$ 2,385	$ 2,385	$ 0
Annual Audit	$ 5,278	$ 437	$ 440	$ (3)	$ 3,056	$ 3,079	$ (23)
Golf Course Administrative Services	$ 56,280	$ 4,690	$ 4,690	$ -	$ 32,830	$ 32,830	$ -
Insurance	$ 166,132	$ 13,498	$ 11,532	$ 1,967	$ 91,920	$ 80,722	$ 11,198
Marketing	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Property Taxes	$ 12,000	$ 808	$ 845	$ (37)	$ 5,404	$ 5,913	$ (509)
Subtotal Administrative Exp.	**$ 248,003**	**$ 19,911**	**$ 17,989**	**$ 1,922**	**$ 137,008**	**$ 125,923**	**$ 11,085**
Total General & Administrative	**$ 437,044**	**$ 42,238**	**$ 33,274**	**$ 8,964**	**$ 258,755**	**$ 242,291**	**$ 16,464**

Viera East

Community Development District

Golf Course, Pro Shop & Restaurant

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending April 30, 2026

	Adopted Budget	Current Month Actual 4/30/25	Current Month Actual 4/30/26	Current Month Variance	Year- to - Date Actual Thru 04/30/25	Year- to - Date Actual Thru 04/30/26	Year- to - Date Variance
Operations & Maintenance							
Golf Operations Expenditures							
Salaries	$ 383,355	$ 30,932	$ 33,798	$ (2,866)	$ 204,982	$ 228,163	$ (23,181)
Administrative Fee	$ 16,848	$ 1,139	$ 616	$ 523	$ 8,377	$ 7,904	$ 473
FICA Expense	$ 29,327	$ 2,366	$ 2,586	$ (219)	$ 15,681	$ 18,575	$ (2,894)
Health Insurance	$ 10,500	$ 71	$ 984	$ (913)	$ 2,577	$ 5,149	$ (2,572)
Workers Compensation	$ 7,077	$ 489	$ 872	$ (383)	$ 3,424	$ 4,573	$ (1,148)
Unemployment	$ 10,935	$ 798	$ 598	$ 200	$ 4,709	$ 4,257	$ 452
Retirement Contribution	$ -	$ -	$ 18	$ (18)	$ -	$ 24	$ (24)
Golf Printing	$ 4,500	$ -	$ -	$ -	$ 2,610	$ 2,674	$ (64)
Utilities	$ 18,980	$ 1,564	$ 2,053	$ (489)	$ 10,883	$ 12,182	$ (1,300)
Repairs	$ 3,400	$ 1,686	$ 54	$ 1,632	$ 2,030	$ 1,196	$ 834
Pest Control	$ 1,300	$ -	$ -	$ -	$ -	$ -	$ -
Supplies	$ 10,000	$ -	$ 587	$ (587)	$ 5,121	$ 7,145	$ (2,024)
Uniforms	$ 1,750	$ 316	$ -	$ 316	$ 1,043	$ 1,141	$ (98)
Training, Educ. & Employee Relations	$ 2,500	$ 200	$ -	$ 200	$ 1,308	$ 272	$ 1,036
Cart Lease	$ 137,684	$ 11,404	$ 11,404	$ -	$ 80,476	$ 87,161	$ (6,685)
Cart Maintenance	$ 5,000	$ 985	$ 824	$ 161	$ 1,315	$ 2,620	$ (1,306)
Driving Range	$ 5,000	$ 1,296	$ -	$ 1,296	$ 390	$ 2,390	$ (2,000)
Subtotal Golf Operations Expenditure	**$ 648,155**	**$ 53,245**	**$ 54,393**	**$ (1,149)**	**$ 344,926**	**$ 385,427**	**$ (40,500)**
Golf Course Maintenance Expenditures							
Salaries	$ 497,856	$ 40,327	$ 51,415	$ (11,088)	$ 278,147	$ 371,287	$ (93,140)
Administrative Fees	$ 6,616	$ 449	$ 374	$ 76	$ 3,109	$ 3,466	$ (357)
FICA Expense	$ 38,086	$ 3,085	$ 3,933	$ (848)	$ 21,278	$ 30,212	$ (8,933)
Employee Insurance	$ 67,672	$ 5,306	$ 7,476	$ (2,170)	$ 36,918	$ 47,460	$ (10,542)

Viera East

Community Development District

Golf Course, Pro Shop & Restaurant

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending April 30, 2026

	Adopted Budget	Current Month Actual 4/30/25	Current Month Actual 4/30/26	Current Month Variance	Year- to - Date Actual Thru 04/30/25	Year- to - Date Actual Thru 04/30/26	Year- to - Date Variance
Golf Course Maintenance Expenditures Continued							
Workers Compensation	$ 10,462	$ 635	$ 1,319	$ (684)	$ 4,630	$ 7,318	$ (2,688)
Unemployment	$ 6,418	$ 54	$ 58	$ (4)	$ 3,474	$ 3,688	$ (215)
Retirement Contribution	$ -	$ -	$ 449	$ (449)	$ -	$ 1,888	$ (1,888)
Utilities/Water	$ 32,080	$ 2,798	$ 2,116	$ 682	$ 17,236	$ 15,406	$ 1,830
Repairs	$ 48,000	$ 6,674	$ 2,856	$ 3,818	$ 28,173	$ 22,894	$ 5,280
Restaurant Repairs	$ 5,000	$ 56	$ 1,469	$ (1,413)	$ 167	$ 6,703	$ (6,537)
Fuel & Oil	$ 35,000	$ 2,171	$ 2,697	$ (527)	$ 17,698	$ 17,122	$ 577
Pest Control	$ 4,600	$ 387	$ -	$ 387	$ 2,607	$ 812	$ 1,795
Irrigation/Drainage	$ 20,000	$ 3,038	$ 265	$ 2,773	$ 9,686	$ 4,186	$ 5,501
Sand and Topsoil	$ 26,500	$ 2,109	$ 2,344	$ (236)	$ 9,184	$ 20,567	$ (11,383)
Flower/Mulch	$ 7,000	$ -	$ -	$ -	$ 3,059	$ -	$ 3,059
Fertilizer	$ 175,000	$ 12,354	$ 18,788	$ (6,434)	$ 65,689	$ 106,312	$ (40,623)
Seed/Sod	$ 10,000	$ -	$ -	$ -	$ 272	$ -	$ 272
Trash Removal	$ 3,462	$ 226	$ 233	$ (7)	$ 1,874	$ 2,661	$ (787)
Contingency	$ 7,500	$ -	$ 391	$ (391)	$ (845)	$ 6,273	$ (7,118)
First Aid	$ 800	$ 277	$ 39	$ 238	$ 277	$ 39	$ 238
Operating Supplies	$ 15,000	$ 550	$ 379	$ 171	$ 7,382	$ 8,112	$ (730)
Training	$ 2,500	$ -	$ -	$ -	$ 555	$ 1,030	$ (476)
Janitorial Supplies	$ 1,200	$ 17	$ 97	$ (80)	$ 716	$ 1,894	$ (1,178)
Janitorial Services	$ 13,956	$ 1,175	$ 1,039	$ 136	$ 7,443	$ 8,599	$ (1,156)
Soil & Water Testing	$ 1,000	$ -	$ -	$ -	$ -	$ 1,695	$ (1,695)
Uniforms	$ 11,550	$ 734	$ 1,295	$ (561)	$ 6,532	$ 7,260	$ (728)
Equipment Rental	$ 4,606	$ -	$ -	$ -	$ 2,687	$ 4,000	$ (1,313)
Equipment Lease	$ 243,144	$ 25,677	$ 17,828	$ 7,849	$ 132,840	$ 133,994	$ (1,154)

Viera East

Community Development District

Golf Course, Pro Shop & Restaurant

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending April 30, 2026

	Adopted Budget	Current Month Actual 4/30/25	Current Month Actual 4/30/26	Current Month Variance	Year- to - Date Actual Thru 04/30/25	Year- to - Date Actual Thru 04/30/26	Year- to - Date Variance
Subtotal Grounds Maintenance Exp.	**$ 1,295,008**	**$ 108,097**	**$ 116,861**	**$ (8,764)**	**$ 660,788**	**$ 834,878**	**$ (174,091)**
Total Operations & Maintenance	**$ 1,943,164**	**$ 161,342**	**$ 171,254**	**$ (9,913)**	**$ 1,005,714**	**$ 1,220,305**	**$ (214,591)**
Total Golf Course Revenue	**$ 2,510,657**	**$ 258,441**	**$ 238,266**	**$ (20,175)**	**$ 1,570,455**	**$ 1,681,218**	**$ 110,763**
Merchandise Sales							
Cost of Goods Sold	$ 87,965	$ 8,916	$ 12,639	$ (3,723)	$ 54,548	$ 55,194	$ (646)
Subtotal Merchandise Sales	**$ 87,965**	**$ 8,916**	**$ 12,639**	**$ (3,723)**	**$ 54,548**	**$ 55,194**	**$ (646)**
Total Pro Shop Exp.	**$ 87,965**	**$ 8,916**	**$ 12,639**	**$ (3,723)**	**$ 54,548**	**$ 55,194**	**$ (646)**
Pro Shop Revenue	**$ 125,664**	**$ 12,227**	**$ 16,510**	**$ 4,282**	**$ 79,427**	**$ 105,442**	**$ 26,015**
Restaurant Expenditures							
Restaurant Expenditures							
Restaurant Manager Contract	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Salaries	$ 336,263	$ 26,561	$ 32,725	$ (6,164)	$ 208,238	$ 231,971	$ (23,733)
Administrative Fee	$ 8,354	$ 600	$ 434	$ 165	$ 4,769	$ 4,264	$ 505
FICA Expense	$ 25,724	$ 3,143	$ 3,458	$ (315)	$ 22,585	$ 25,264	$ (2,679)
Health Insurance	$ 14,700	$ 940	$ 2,879	$ (1,939)	$ 8,950	$ 13,304	$ (4,354)
Workers Compensation	$ 7,300	$ 402	$ 841	$ (439)	$ 2,890	$ 4,599	$ (1,709)
Unemployment	$ 6,882	$ 332	$ 504	$ (171)	$ 4,412	$ 4,533	$ (121)
Telephone	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Utilities	$ 12,100	$ 876	$ 1,241	$ (365)	$ 5,539	$ 8,867	$ (3,329)

Viera East

Community Development District

Golf Course, Pro Shop & Restaurant

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending April 30, 2026

	Adopted Budget	Current Month Actual 4/30/25	Current Month Actual 4/30/26	Current Month Variance	Year- to - Date Actual Thru 04/30/25	Year- to - Date Actual Thru 04/30/26	Year- to - Date Variance
Restaurant Expenditures Continued							
Pest Control	$ 1,200	$ -	$ -	$ -	$ -	$ -	$ -
Merchant Fees	$ 32,208	$ 2,989	$ 2,336	$ 653	$ 17,848	$ 14,381	$ 3,467
Equipment Lease	$ 1,750	$ 143	$ 154	$ (11)	$ 999	$ 1,057	$ (57)
Kitchen Equipment/Supplies	$ -	$ 1,501	$ 1,812	$ (311)	$ 8,897	$ 8,777	$ 120
Paper & Plastic Supplies	$ 15,000	$ 1,099	$ 598	$ 501	$ 7,704	$ 4,568	$ 3,136
First Aid	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Operating Supplies	$ 23,043	$ 196	$ 1,684	$ (1,488)	$ 525	$ 5,832	$ (5,306)
Delivery/Gas	$ 6,780	$ 440	$ 673	$ (233)	$ 2,825	$ 3,778	$ (953)
Dues & License	$ 11,500	$ 2,011	$ 58	$ 1,953	$ 6,869	$ 7,158	$ (288)
Subtotal Restaurant Expenditures	**$ 502,803**	**$ 41,233**	**$ 49,397**	**$ (8,164)**	**$ 303,052**	**$ 338,353**	**$ (35,301)**
Cost of Goods Sold							
Food & Snack Cost	$ 265,740	$ 24,466	$ 19,531	$ 4,935	$ 143,814	$ 121,296	$ 22,517
Beverage Cost	$ 33,764	$ 2,157	$ 2,653	$ (496)	$ 20,278	$ 21,961	$ (1,683)
Beer Cost	$ 87,492	$ 8,317	$ 9,388	$ (1,070)	$ 49,529	$ 50,219	$ (691)
Wine Cost	$ 10,846	$ 623	$ 1,203	$ (580)	$ 5,680	$ 6,008	$ (327)
Liquor Cost	$ 62,894	$ 3,952	$ 7,403	$ (3,451)	$ 36,688	$ 34,653	$ 2,035
Subtotal Cost of Goods Sold	**$ 460,736**	**$ 39,516**	**$ 40,179**	**$ (663)**	**$ 255,989**	**$ 234,137**	**$ 21,851**
Total Restaurant Expenditures	**$ 963,539**	**$ 80,749**	**$ 89,575**	**$ (8,827)**	**$ 559,040**	**$ 572,490**	**$ (13,450)**
Total Restaurant Revenue	**$ 963,539**	**$ 89,414**	**$ 80,279**	**$ (9,135)**	**$ 555,145**	**$ 559,854**	**$ 4,709**

Viera East

Community Development District

Golf Course, Pro Shop & Restaurant

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending April 30, 2026

	Adopted Budget	Current Month Actual 4/30/25	Current Month Actual 4/30/26	Current Month Variance	Year- to - Date Actual Thru 04/30/25	Year- to - Date Actual Thru 04/30/26	Year- to - Date Variance
Total Golf & H&E Revenue	**$ 3,599,861**	**$ 360,083**	**$ 335,055**	**$ (25,028)**	**$ 2,205,026**	**$ 2,346,514**	**$ 141,487**
Total Golf & H&E Expenditures	**$ 3,431,712**	**$ 293,244**	**$ 306,742**	**$ (13,498)**	**$ 1,878,057**	**$ 2,090,280**	**$ (212,224)**
Excess (Deficiency) of Rev. over Exp.	$ 168,149	$ 66,838	$ 28,313	$ (38,526)	$ 326,969	$ 256,233	$ (70,736)
Other Financing Sources/(Uses):							
Assessments - Recreation Debt Service	$ 560,250	$ 46,688	$ 46,688	$ -	$ 326,813	$ 326,813	$ -
Interest Income	$ 10,000	$ 2,471	$ 3,565	$ 1,094	$ 11,255	$ 17,921	$ 6,665
Transfer In/(Out) - Capital Reserve	$ (166,149)	$ -	$ -	$ -	$ (84,410)	$ -	$ 84,410
Transfer In/(Out) - Debt Service	$ -	$ -	$ (200,021)	$ (200,021)	$ -	$ (200,021)	$ (200,021)
Interest Expense	$ (27,250)	$ (4,438)	$ (2,271)	$ 2,167	$ (31,063)	$ (15,896)	$ 15,167
Principal Expense	$ (545,000)	$ (43,333)	$ (45,417)	$ (2,083)	$ (303,333)	$ (317,917)	$ (14,583)
Total Other Financing Sources/(Uses)	**$ (168,149)**	**$ 1,388**	**$ (197,456)**	**$(198,844)**	**$ (80,738)**	**$ (189,101)**	**$ (108,363)**
Net Change in Fund Balance	**$ (0)**	**$ 68,226**	**$ (169,143)**		**$ 246,232**	**$ 67,133**	
Fund Balance - Beginning	**$ -**				**$ 639,514**	**$ 1,935,497**	
Fund Balance - Ending	**$ (0)**				**$ 885,746**	**$ 2,002,629**	

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	4,463	3,836	4,374	4,540	4,049	4,987	-	-	-	-	-	30,052
Passholder Rounds	266	231	234	212	202	190	225	-	-	-	-	-	1,560
Comp Rounds	88	72	92	83	78	81	112	-	-	-	-	-	606
Revenue per Round													
Paid Rounds	$37	$44	$55	$50	$51	$70	$42	$0	$0	$0	$0	$0	$50
Revenues:													
Golf Course Revenue													
Greens Fees	$ 141,692	$ 198,514	$ 211,570	$ 220,628	$ 230,215	$ 282,643	$ 209,872	$ -	$ -	$ -	$ -	$ -	$ 1,495,134
Gift Cards - Sales & (Usage)	$ 804	$ (1,532)	$ 6,926	$ (898)	$ 866	$ (877)	$ (860)	$ -	$ -	$ -	$ -	$ -	$ 4,429
Season Advance/Trail Fees	$ 8,686	$ 8,801	$ 8,359	$ 6,473	$ 8,070	$ 7,913	$ 7,600	$ -	$ -	$ -	$ -	$ -	$ 55,902
Loyalty Program	$ 2,725	$ 1,962	$ 2,289	$ 1,962	$ 1,199	$ 2,834	$ 1,853	$ -	$ -	$ -	$ -	$ -	$ 14,824
Driving Range	$ 7,850	$ 10,678	$ 9,338	$ 10,031	$ 10,229	$ 12,749	$ 9,606	$ -	$ -	$ -	$ -	$ -	$ 70,481
Golf Lessons	$ 3,260	$ 800	$ 1,180	$ 1,480	$ 2,330	$ 3,040	$ 7,600	$ -	$ -	$ -	$ -	$ -	$ 19,690
Misc. Income Golf Course	$ 595	$ 7,428	$ 168	$ (646)	$ 886	$ 614	$ 1,075	$ -	$ -	$ -	$ -	$ -	$ 10,119
Assessments - Recreation Op.	$ 1,520	$ 1,520	$ 1,520	$ 1,520	$ 1,520	$ 1,520	$ 1,520	$ -	$ -	$ -	$ -	$ -	$ 10,639
Subtotal Golf Course Revenue	**$ 167,131**	**$ 228,170**	**$ 241,349**	**$ 240,549**	**$ 255,316**	**$ 310,436**	**$ 238,266**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,681,218**
Pro Shop Revenue													
Merchandise Sales	$ 11,613	$ 15,990	$ 14,215	$ 11,833	$ 13,852	$ 21,428	$ 16,510	$ -	$ -	$ -	$ -	$ -	$ 105,442
Subtotal Pro Shop Revenue	**$ 11,613**	**$ 15,990**	**$ 14,215**	**$ 11,833**	**$ 13,852**	**$ 21,428**	**$ 16,510**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 105,442**
Restaurant Revenue													
Food & Snack Sales	$ 32,062	$ 37,185	$ 32,102	$ 40,832	$ 34,210	$ 40,098	$ 38,373	$ -	$ -	$ -	$ -	$ -	$ 254,862
Beverage Sales	$ 4,422	$ 5,367	$ 5,435	$ 5,174	$ 5,379	$ 5,966	$ 5,305	$ -	$ -	$ -	$ -	$ -	$ 37,047
Beer Sales	$ 16,300	$ 21,377	$ 16,229	$ 19,036	$ 19,140	$ 21,693	$ 18,641	$ -	$ -	$ -	$ -	$ -	$ 132,415
Wine Sales	$ 2,129	$ 1,751	$ 1,962	$ 2,822	$ 3,144	$ 3,173	$ 2,773	$ -	$ -	$ -	$ -	$ -	$ 17,754
Liquor Sales	$ 14,159	$ 18,925	$ 15,717	$ 16,069	$ 15,277	$ 17,511	$ 15,266	$ -	$ -	$ -	$ -	$ -	$ 112,925
Misc. Income - Restaurant	$ 1,564	$ 1,692	$ 2,299	$ (180)	$ (235)	$ (209)	$ (80)	$ -	$ -	$ -	$ -	$ -	$ 4,850
Subtotal Restaurant Revenue	**$ 70,635**	**$ 86,296**	**$ 73,744**	**$ 83,753**	**$ 76,915**	**$ 88,232**	**$ 80,279**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 559,854**
Total Revenues	**$ 249,378**	**$ 330,457**	**$ 329,308**	**$ 336,135**	**$ 346,084**	**$ 420,096**	**$ 335,055**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,346,514**

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	$ 1,243	$ 156	$ 1,155	$ 1,155	$ 1,155	$ 1,155	$ -	$ -	$ -	$ -	$ -	$ 7,173
Telephone	$ 635	$ 891	$ 891	$ 940	$ 943	$ 942	$ 942	$ -	$ -	$ -	$ -	$ -	$ 6,185
Utilities	$ 548	$ 1,706	$ 1,715	$ 1,437	$ 1,113	$ 1,550	$ 1,643	$ -	$ -	$ -	$ -	$ -	$ 9,712
Repairs & Maintenance	$ 520	$ 820	$ 2,802	$ 465	$ 1,212	$ 310	$ 310	$ -	$ -	$ -	$ -	$ -	$ 6,439
Bank Charges	$ 5,168	$ 6,754	$ 7,281	$ 6,400	$ 7,266	$ 9,914	$ 7,470	$ -	$ -	$ -	$ -	$ -	$ 50,254
Office Supplies	$ 250	$ 648	$ 151	$ 120	$ 464	$ 1,053	$ 288	$ -	$ -	$ -	$ -	$ -	$ 2,975
Operating Supplies	$ 631	$ 2,890	$ 2,799	$ 1,145	$ 2,085	$ 2,266	$ 1,479	$ -	$ -	$ -	$ -	$ -	$ 13,295
Dues, Licenses & Subscriptions	$ 979	$ 879	$ 1,033	$ 582	$ 3,812	$ 582	$ 661	$ -	$ -	$ -	$ -	$ -	$ 8,530
Drug Testing - All Departments	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Training, Education & Emp. Rel.	$ 115	$ 316	$ 577	$ 2,690	$ 1,224	$ 199	$ 735	$ -	$ -	$ -	$ -	$ -	$ 5,855
Contractual Security	$ 147	$ 755	$ 294	$ 147	$ 970	$ 147	$ 147	$ -	$ -	$ -	$ -	$ -	$ 2,607
IT Services	$ 454	$ 461	$ 461	$ 455	$ 605	$ 455	$ 455	$ -	$ -	$ -	$ -	$ -	$ 3,345
Subtotal General Expenditure	**$ 10,602**	**$ 17,363**	**$ 18,161**	**$ 15,535**	**$ 20,849**	**$ 18,573**	**$ 15,285**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 116,369**
Administrative Expenditures:													
Legal Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Arbitrage	$ 50	$ 50	$ 50	$ 50	$ 50	$ 50	$ 50	$ -	$ -	$ -	$ -	$ -	$ 350
Dissemination	$ 92	$ 92	$ 92	$ 92	$ 92	$ 92	$ 92	$ -	$ -	$ -	$ -	$ -	$ 643
Engineering	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Trustee Fees	$ 341	$ 341	$ 341	$ 341	$ 341	$ 341	$ 341	$ -	$ -	$ -	$ -	$ -	$ 2,385
Annual Audit	$ 440	$ 440	$ 440	$ 440	$ 440	$ 440	$ 440	$ -	$ -	$ -	$ -	$ -	$ 3,079
Golf Course Admin. Services	$ 4,690	$ 4,690	$ 4,690	$ 4,690	$ 4,690	$ 4,690	$ 4,690	$ -	$ -	$ -	$ -	$ -	$ 32,830
Insurance	$ 11,532	$ 11,532	$ 11,532	$ 11,532	$ 11,532	$ 11,532	$ 11,532	$ -	$ -	$ -	$ -	$ -	$ 80,722
Marketing	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Property Taxes	$ 1,083	$ 607	$ 845	$ 845	$ 845	$ 845	$ 845	$ -	$ -	$ -	$ -	$ -	$ 5,913
Subtotal Administrative Exp.	**$ 18,227**	**$ 17,751**	**$ 17,989**	**$ 17,989**	**$ 17,989**	**$ 17,989**	**$ 17,989**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 125,923**
Total General & Admin.	**$ 28,829**	**$ 35,114**	**$ 36,150**	**$ 33,524**	**$ 38,838**	**$ 36,562**	**$ 33,274**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 242,291**

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	$ 32,695	$ 33,012	$ 33,173	$ 37,611	$ 28,731	$ 33,798	$ -	$ -	$ -	$ -	$ -	$ 228,163
Administrative Fee	$ 1,139	$ 1,100	$ 1,379	$ 1,208	$ 1,413	$ 1,049	$ 616	$ -	$ -	$ -	$ -	$ -	$ 7,904
FICA Expense	$ 3,030	$ 2,821	$ 2,525	$ 2,538	$ 2,877	$ 2,198	$ 2,586	$ -	$ -	$ -	$ -	$ -	$ 18,575
Health Insurance	$ 67	$ 67	$ 958	$ 1,105	$ 984	$ 984	$ 984	$ -	$ -	$ -	$ -	$ -	$ 5,149
Workers Compensation	$ 626	$ 583	$ 522	$ 524	$ 705	$ 741	$ 872	$ -	$ -	$ -	$ -	$ -	$ 4,573
Unemployment	$ 425	$ 338	$ 605	$ 900	$ 805	$ 586	$ 598	$ -	$ -	$ -	$ -	$ -	$ 4,257
Retirement Contribution	$ -	$ -	$ -	$ -	$ -	$ 6	$ 18	$ -	$ -	$ -	$ -	$ -	$ 24
Golf Printing	$ 1,176	$ -	$ 210	$ 24	$ 20	$ 1,244	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,674
Utilities	$ 2,209	$ 204	$ 1,668	$ 1,916	$ 2,118	$ 2,014	$ 2,053	$ -	$ -	$ -	$ -	$ -	$ 12,182
Repairs	$ -	$ 37	$ 119	$ 139	$ 268	$ 580	$ 54	$ -	$ -	$ -	$ -	$ -	$ 1,196
Pest Control	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Supplies	$ 3,798	$ 810	$ 204	$ 680	$ 538	$ 528	$ 587	$ -	$ -	$ -	$ -	$ -	$ 7,145
Uniforms	$ 831	$ (100)	$ 220	$ -	$ -	$ 190	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,141
Training, Education & Emp. Rel.	$ 227	$ -	$ -	$ -	$ 45	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 272
Cart Lease	$ 11,404	$ 18,357	$ 11,404	$ 11,457	$ 11,404	$ 11,731	$ 11,404	$ -	$ -	$ -	$ -	$ -	$ 87,161
Cart Maintenance	$ 884	$ 305	$ -	$ -	$ 608	$ -	$ 824	$ -	$ -	$ -	$ -	$ -	$ 2,620
Driving Range	$ 1,206	$ 415	$ -	$ 769	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,390
Subtotal Operating Exp.	**$ 56,165**	**$ 57,634**	**$ 52,826**	**$ 54,431**	**$ 59,396**	**$ 50,581**	**$ 54,393**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 385,427**
Golf Course Maintenance Exp.													
Salaries	$ 51,864	$ 53,380	$ 54,597	$ 57,087	$ 59,817	$ 43,126	$ 51,415	$ -	$ -	$ -	$ -	$ -	$ 371,287
Administrative Fees	$ 552	$ 530	$ 563	$ 385	$ 714	$ 349	$ 374	$ -	$ -	$ -	$ -	$ -	$ 3,466
FICA Expense	$ 5,259	$ 4,600	$ 4,177	$ 4,367	$ 4,576	$ 3,299	$ 3,933	$ -	$ -	$ -	$ -	$ -	$ 30,212
Employee Insurance	$ 4,643	$ 4,650	$ 6,840	$ 8,924	$ 7,450	$ 7,476	$ 7,476	$ -	$ -	$ -	$ -	$ -	$ 47,460
Workers Compensation	$ 1,084	$ 941	$ 858	$ 891	$ 1,114	$ 1,110	$ 1,319	$ -	$ -	$ -	$ -	$ -	$ 7,318
Unemployment	$ 241	$ 86	$ 804	$ 1,608	$ 788	$ 104	$ 58	$ -	$ -	$ -	$ -	$ -	$ 3,688
Retirement Contribution	$ -	$ -	$ 165	$ 458	$ 488	$ 328	$ 449	$ -	$ -	$ -	$ -	$ -	$ 1,888
Utilities/Water	$ 803	$ 3,795	$ 1,991	$ 2,141	$ 2,419	$ 2,142	$ 2,116	$ -	$ -	$ -	$ -	$ -	$ 15,406
Repairs	$ 4,770	$ 1,969	$ 2,584	$ 2,789	$ 4,158	$ 3,769	$ 2,856	$ -	$ -	$ -	$ -	$ -	$ 22,894
Restaurant Repairs	$ 104	$ 29	$ 420	$ -	$ 1,048	$ 3,633	$ 1,469	$ -	$ -	$ -	$ -	$ -	$ 6,703
Fuel & Oil	$ 2,819	$ 2,222	$ 1,764	$ 2,680	$ 1,826	$ 3,113	$ 2,697	$ -	$ -	$ -	$ -	$ -	$ 17,122
Pest Control	$ 406	$ 406	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 812
Irrigation/Drainage	$ -	$ 129	$ 3,300	$ 359	$ 133	$ -	$ 265	$ -	$ -	$ -	$ -	$ -	$ 4,186
Sand and Topsoil	$ 995	$ 1,158	$ 3,277	$ 2,950	$ 5,708	$ 4,134	$ 2,344	$ -	$ -	$ -	$ -	$ -	$ 20,567

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.													
Flower/Mulch	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fertilizer	$ 8,080	$ 7,703	$ 14,502	$ 19,698	$ 20,309	$ 17,232	$ 18,788	$ -	$ -	$ -	$ -	$ -	$ 106,312
Seed/Sod	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Trash Removal	$ 233	$ 233	$ 1,258	$ 471	$ -	$ 233	$ 233	$ -	$ -	$ -	$ -	$ -	$ 2,661
Contingency	$ 3,922	$ -	$ 1,960	$ -	$ -	$ -	$ 391	$ -	$ -	$ -	$ -	$ -	$ 6,273
First Aid	$ -	$ -	$ -	$ -	$ -	$ -	$ 39	$ -	$ -	$ -	$ -	$ -	$ 39
Operating Supplies	$ 449	$ 1,740	$ 2,554	$ 1,899	$ 356	$ 735	$ 379	$ -	$ -	$ -	$ -	$ -	$ 8,112
Training	$ 232	$ -	$ -	$ -	$ 64	$ 734	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,030
Janitorial Supplies	$ -	$ -	$ -	$ -	$ 1,798	$ -	$ 97	$ -	$ -	$ -	$ -	$ -	$ 1,894
Janitorial Services	$ 1,120	$ 1,120	$ 1,400	$ 1,120	$ 1,120	$ 1,680	$ 1,039	$ -	$ -	$ -	$ -	$ -	$ 8,599
Soil & Water Testing	$ -	$ -	$ -	$ 1,695	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,695
Uniforms	$ 1,111	$ 727	$ 1,102	$ 809	$ 1,031	$ 1,186	$ 1,295	$ -	$ -	$ -	$ -	$ -	$ 7,260
Equipment Rental	$ -	$ -	$ -	$ 4,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,000
Equipment Lease	$ 18,419	$ 25,075	$ 17,784	$ 17,782	$ 19,324	$ 17,783	$ 17,828	$ -	$ -	$ -	$ -	$ -	$ 133,994
Subtotal Golf Main. Exp.	**$ 107,105**	**$ 110,491**	**$ 121,900**	**$ 132,115**	**$ 134,241**	**$ 112,165**	**$ 116,861**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 834,878**
Total Operations & Mainten.	**$ 163,271**	**$ 168,125**	**$ 174,726**	**$ 186,546**	**$ 193,637**	**$ 162,746**	**$ 171,254**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,220,305**
Merchandise Expenditures													
Cost of Goods Sold	$ (3,217)	$ 9,209	$ 11,511	$ 9,091	$ 5,178	$ 10,783	$ 12,639	$ -	$ -	$ -	$ -	$ -	$ 55,194
Subtotal Merchandise Exp.	**$ (3,217)**	**$ 9,209**	**$ 11,511**	**$ 9,091**	**$ 5,178**	**$ 10,783**	**$ 12,639**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 55,194**
Total Pro Shop Exp.	**$ (3,217)**	**$ 9,209**	**$ 11,511**	**$ 9,091**	**$ 5,178**	**$ 10,783**	**$ 12,639**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 55,194**
Restaurant Expenditures													
Restaurant Expenditures													
Restaurant Manager Contract	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Salaries	$ 32,626	$ 32,424	$ 33,852	$ 33,716	$ 37,689	$ 28,939	$ 32,725	$ -	$ -	$ -	$ -	$ -	$ 231,971
Administrative Fee	$ 696	$ 970	$ 333	$ 660	$ 603	$ 567	$ 434	$ -	$ -	$ -	$ -	$ -	$ 4,264
FICA Expense	$ 4,158	$ 3,794	$ 3,156	$ 3,609	$ 3,992	$ 3,097	$ 3,458	$ -	$ -	$ -	$ -	$ -	$ 25,264
Health Insurance	$ 988	$ 988	$ 2,672	$ 2,106	$ 1,831	$ 1,840	$ 2,879	$ -	$ -	$ -	$ -	$ -	$ 13,304
Workers Compensation	$ 681	$ 589	$ 504	$ 526	$ 713	$ 746	$ 841	$ -	$ -	$ -	$ -	$ -	$ 4,599
Unemployment	$ 209	$ 217	$ 753	$ 1,265	$ 1,051	$ 533	$ 504	$ -	$ -	$ -	$ -	$ -	$ 4,533
Telephone	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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													
Utilities	$ 825	$ 2,448	$ 879	$ 1,032	$ 1,294	$ 1,148	$ 1,241	$ -	$ -	$ -	$ -	$ -	$ 8,867
Pest Control	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Merchant Fees	$ 1,770	$ 2,087	$ 2,629	$ 1,599	$ 1,805	$ 2,155	$ 2,336	$ -	$ -	$ -	$ -	$ -	$ 14,381
Equipment Lease	$ 143	$ 143	$ 154	$ 154	$ 154	$ 154	$ 154	$ -	$ -	$ -	$ -	$ -	$ 1,057
Kitchen Equipment/Supplies	$ 701	$ 1,617	$ 667	$ 1,070	$ 1,713	$ 1,198	$ 1,812	$ -	$ -	$ -	$ -	$ -	$ 8,777
Paper & Plastic Supplies	$ 402	$ 792	$ 719	$ 1,173	$ 401	$ 483	$ 598	$ -	$ -	$ -	$ -	$ -	$ 4,568
First Aid	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Operating Supplies	$ 1,077	$ 353	$ 66	$ 860	$ 802	$ 988	$ 1,684	$ -	$ -	$ -	$ -	$ -	$ 5,832
Delivery/Gas	$ 435	$ 506	$ 454	$ 507	$ 522	$ 682	$ 673	$ -	$ -	$ -	$ -	$ -	$ 3,778
Dues & License	$ 2,054	$ 808	$ 478	$ 1,680	$ 1,924	$ 155	$ 58	$ -	$ -	$ -	$ -	$ -	$ 7,158
Subtotal Restaurant Exp.	**$ 46,765**	**$ 47,736**	**$ 47,317**	**$ 49,958**	**$ 54,494**	**$ 42,686**	**$ 49,397**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 338,353**
Cost of Goods Sold													
Food & Snack Cost	$ 15,097	$ 24,202	$ 15,383	$ 14,030	$ 15,625	$ 17,428	$ 19,531	$ -	$ -	$ -	$ -	$ -	$ 121,296
Beverage Cost	$ 3,886	$ 821	$ 6,614	$ 4,514	$ 854	$ 2,617	$ 2,653	$ -	$ -	$ -	$ -	$ -	$ 21,961
Beer Cost	$ 5,583	$ 6,457	$ 6,635	$ 6,870	$ 6,742	$ 8,545	$ 9,388	$ -	$ -	$ -	$ -	$ -	$ 50,219
Wine Cost	$ (590)	$ 386	$ 412	$ 2,057	$ 950	$ 1,589	$ 1,203	$ -	$ -	$ -	$ -	$ -	$ 6,008
Liquor Cost	$ 3,374	$ 3,085	$ 6,029	$ 3,442	$ 7,015	$ 4,305	$ 7,403	$ -	$ -	$ -	$ -	$ -	$ 34,653
Subtotal Cost of Goods Sold	**$ 27,350**	**$ 34,952**	**$ 35,073**	**$ 30,913**	**$ 31,186**	**$ 34,485**	**$ 40,179**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 234,137**
Total Restaurant Exp.	**$ 74,115**	**$ 82,688**	**$ 82,390**	**$ 80,871**	**$ 85,680**	**$ 77,171**	**$ 89,575**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 572,490**
Total Expenditures	**$ 262,998**	**$ 295,136**	**$ 304,778**	**$ 310,032**	**$ 323,333**	**$ 287,262**	**$ 306,742**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,090,280**
Excess (Def.) of Rev. over Exp.	$ (13,619)	$ 35,321	$ 24,531	$ 26,103	$ 22,751	$ 132,834	$ 28,313	$ -	$ -	$ -	$ -	$ -	$ 256,233
Other Financing Sources/Uses:													
Assess. - Recreation Debt Service	$ 46,688	$ 46,688	$ 46,688	$ 46,688	$ 46,688	$ 46,688	$ 46,688	$ -	$ -	$ -	$ -	$ -	$ 326,813
Interest Income	$ 2,294	$ 2,232	$ 2,087	$ 2,050	$ 2,198	$ 3,495	$ 3,565	$ -	$ -	$ -	$ -	$ -	$ 17,921
Transfer In/(Out) - Cap. Reserve	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfer In/(Out) - Debt	$ -	$ -	$ -	$ -	$ -	$ -	$ (200,021)	$ -	$ -	$ -	$ -	$ -	$ (200,021)
Interest Expense	$ (2,271)	$ (2,271)	$ (2,271)	$ (2,271)	$ (2,271)	$ (2,271)	$ (2,271)	$ -	$ -	$ -	$ -	$ -	$ (15,896)
Principal Expense	$ (45,417)	$ (45,417)	$ (45,417)	$ (45,417)	$ (45,417)	$ (45,417)	$ (45,417)	$ -	$ -	$ -	$ -	$ -	$ (317,917)
Total Other Fin Sources/Uses	**$ 1,294**	**$ 1,232**	**$ 1,087**	**$ 1,050**	**$ 1,198**	**$ 2,495**	**$ (197,456)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (189,101)**

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
Net Change in Fund Balance	**$ (12,326)**	**$ 36,553**	**$ 25,618**	**$ 27,153**	**$ 23,950**	**$ 135,328**	**$ (169,143)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 67,133**

Cost of Goods Sold as a % of Sales:							
Food & Snack Cost	47.1%	65.1%	47.9%	34.4%	45.7%	43.5%	50.9%
Beverage Cost	87.9%	15.3%	121.7%	87.2%	15.9%	43.9%	50.0%
Beer Cost	34.3%	30.2%	40.9%	36.1%	35.2%	39.4%	50.4%
Wine Cost	-27.7%	22.1%	21.0%	72.9%	30.2%	50.1%	43.4%
Liquor Cost	23.8%	16.3%	38.4%	21.4%	45.9%	24.6%	48.5%

Viera East

Community Development District

Capital Reserve Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending April 30, 2026

	Adopted Budget	Prorated Budget Thru 04/30/26	General Fund Allocation	Golf Course Allocation	Total Actual Thru 04/30/26
Revenues					
Interest	$ 2,500	$ 1,458	$ 7,916	$ 18,664	$ 26,580
Total Revenues	**$ 2,500**	**$ 1,458**	**$ 7,916**	**$ 18,664**	**$ 26,580**
Expenditures:					
Capital Outlay	$ 238,921	$ 139,371	$ 79,411	$ 67,370	$ 146,781
Truck Maintenance	$ 25,000	$ 14,583	$ -	$ -	$ -
Bank Fee	$ -	$ -	$ 51	$ 120	$ 170
Sign Project	$ 20,000	$ 11,667	$ 3,362	$ -	$ 3,362
Vehicle Purchase	$ -	$ -	$ -	$ -	$ -
Total Expenditures	**$ 283,921**	**$ 165,621**	**$ 82,823**	**$ 67,490**	**$ 150,313**
Excess (Deficiency) of Revenues over Expen	**$ (281,421)**		**$ (74,907)**	**$ (48,826)**	**$ (123,733)**
Other Financing Sources/(Uses)					
Transfer In/(Out) - General Fund	$ 19,058	$ 11,117	$ -	$ -	$ -
Transfer In/(Out) - Golf Course	$ 166,149	$ 96,920	$ -	$ -	$ -
Total Other Financing Sources (Uses)	**$ 185,206**	**$ 108,037**	**$ -**	**$ -**	**$ -**
Net Change in Fund Balance	**$ (96,215)**	**$ 108,037**	**$ (74,907)**	**$ (48,826)**	**$ (123,733)**
Fund Balance - Beginning	**$ 1,407,203**	**$ 1,407,203**	**$ 468,559**	**$ 1,104,767**	**$ 1,573,325**
Fund Balance - Ending	**$ 1,310,989**	**$ 1,515,240**	**$ 393,652**	**$ 1,055,941**	**$ 1,449,593**

Viera East

Community Development District

Capital Reserve Fund

Capital Outlay Check Register Detail

For The Period Ending April 30, 2026

Check Date	Fund	Vendor	Detail	Amount
10/31/25	General	Regions	Bank Fee	$ 51
10/16/25	General	John Deere	Sickle Bar Mower	$ 6,440
11/03/25	General	Esch Construction Supply, Inc.	Gas Walk	$ 7,729
11/07/25	General	Shutte Shack	Hurricane Shutters	$ 48,842
01/05/26	General	Kendal Signs	Park Sign	$ 16,400
04/22/26	General	Kendal Signs	Fron Entrance Sign & Clubhouse	$ 3,362
Total General Fund				**$ 82,823**
10/15/25	Golf Course	Landirr	Cart Path Project (Hole #17)	$ 54,940
10/31/25	Golf Course	Regions	Bank Fee	$ 120
01/07/26	Golf Course	Architectonic Inc.	GC Deck & Simulator	$ 3,750
04/27/26	Golf Course	Smith Surveying & Mapping	Survey for Woodside Park	$ 8,680
Total Golf Course				**$ 67,490**
Total				**$ 150,313**

Viera East

Community Development District

Debt Service Fund Series 2020

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending April 30, 2026

	Adopted Budget	Prorated Budge Thru 04/30/26	Actual Thru 04/30/26	Variance
Revenues:				
Assessments - Tax Roll	$ 655,615	$ 655,615	$ 644,337	$ (11,278)
Interest	$ 5,000	$ 2,917	$ 11,608	$ 8,692
Total Revenues	**$ 660,615**	**$ 658,532**	**$ 655,946**	**$ (2,586)**
Expenditures:				
Interest - 11/1	$ 75,658	$ 75,658	$ 75,658	$ -
Principal - 5/1	$ 795,000	$ -	$ -	$ -
Interest - 5/1	$ 75,658	$ -	$ -	$ -
Total Expenditures	**$ 946,315**	**$ 75,658**	**$ 75,658**	**$ -**
Excess (Deficiency) of Revenues over Expen	$ (285,700)		$ 580,288	
Other Financing Sources/(Uses):				
Transfer In/(Out)	$ -	$ -	$ 200,021	$ 200,021
Total Other Financing Sources/(Uses)	$ -	$ -	$ 200,021	$ 200,021
Net Change in Fund Balance	**$ (285,700)**		**$ 780,309**	
Fund Balance - Beginning	**$ 379,668**		**$ 377,424**	
Fund Balance - Ending	**$ 93,968**		**$1,157,734**	

Viera East

Community Development District

Capital Projects Fund Series 2020

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending April 30, 2026

	Adopted Budget	Prorated Budget Thru 04/30/26	Actual Thru 04/30/26	Variance
Revenues				
Interest	$ -	$ -	$ 1,422	$ 1,422
Total Revenues	**$ -**	**$ -**	**$ 1,422**	**$ 1,422**
Expenditures:				
Capital Outlay	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Excess (Deficiency) of Revenues over Expen	**$ -**		**$ 1,422**	
Other Financing Sources/(Uses)				
Transfer In/(Out)	$ -	$ -	$ -	$ -
Total Other Financing Sources (Uses)	**$ -**	**$ -**	**$ -**	**$ -**
Net Change in Fund Balance	**$ -**		**$ 1,422**	
Fund Balance - Beginning	**$ -**		**$ 51,093**	
Fund Balance - Ending	**$ -**		**$ 52,515**	

SECTION C

REQUISITION NO. 172

$7,685,000
Viera East Community Development District
(Brevard County, Florida)
Special Revenue Assessment Bonds, Series 2020

The undersigned, an Authorized Officer of Viera East Community Development District (the "District") hereby submits the following requisition for disbursement, under and pursuant to the terms of the Amended and Restated General Special Revenue Assessment Bond Resolution of the District adopted by the District on January 25, 2012, as amended and supplemented from time to time, and particularly as supplemented by the Second Supplemental Resolution (collectively, the "Resolution") adopted by the District's Board of Supervisors on November 21, 2019 (all capitalized terms used herein shall have the meaning ascribed to such term in the Resolution):

(A) Requisition Number: 172

(B) Name of Payee: Viera East CDD

(C) Address of Payee: 2300 Clubhouse Drive, Viera, FL 32955

(D) Amount Payable: $14,442.79

The Undersigned hereby certifies that this requisition for reimbursement of turf repair from Construction and Acquisition Fund that have not previously been paid.

Attached hereto are originals of the invoice(s) from the vendor of the services rendered with respect to which disbursement is hereby requested.

VIERA EAST COMMUNITY DEVELOPMENT DISTRICT

By: ______________________
Authorized Officer

REQUISITION NO. 172

$7,685,000
Viera East Community Development District
(Brevard County, Florida)
Special Revenue Assessment Bonds, Series 2020

CONSULTING ENGINEER'S APPROVAL OF 2020 PROJECT COSTS

The undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the 2020 Project and is consistent with: (i) the applicable acquisition or construction contract; (ii) the plans and specifications for the portion of the 2020 Project with respect to which such disbursement is being made; and, (ii) the report of the Consulting Engineer for the 2020 Project, as such report shall have been amended or modified on the date hereof. The undersigned further certifies that (a) the 2020 Project improvements to be acquired have been completed in accordance with the plans and specifications therefore; (b) the 2020 Project improvements are constructed in a sound workmanlike manner and in accordance with industry standards; (c) the purchase price to be paid by the District for the 2020 Project improvements is no more than the lesser of (i) the fair market value of such improvements and (ii) the actual cost of construction of such improvements; (d) the plans and specifications for such portion of the 2020 Project improvements have been approved by all regulatory bodies required to approve them; (e) all currently required approvals and permits for the acquisition, construction, reconstruction, installation and/or equipping of the portion of the 2020 Project for which disbursement is made have been obtained from all applicable regulatory bodies; and (f) for that portion of the 2020 Project being acquired, the seller has paid all contractors, subcontractors, and materialmen that have provided services or materials in connection with the portion of the 2020 Project for which disbursement is made hereby.

[CONSULTING ENGINEER]

____

Title: CDD Engineer

Viera East CDD

Series 2020 Acquisition and Construction

Requisition Summary

Date	FY	Req #	Payee	Description	Amount
07/22/25	FY25	172	Viera East CDD	Webstaurant Store - Glycol Chiller	$ 3,539.04
07/22/25	FY25	172	Viera East CDD	Pressure and Flow LlC - PLC Controller	$ 7,650.50
08/21/25	FY25	172	Viera East CDD	Brevard Electric - GFI Receptacles	$ 3,253.25
				TOTAL REQUISITIONS TO BE PAID	**$ 14,442.79**

WebstaurantStore
Sales Invoice

Order Number	User ID	Date Ordered
113592199	38627629	7/14/2025 at 9:18 AM

Bill To	*Ship To*	*Shipping Method*
Jim Moller Viera East GC 2300 Clubhouse DR Rockledge, FL 32955	Jim Moller Hook & Eagle 2300 Clubhouse DR Rockledge, FL 32955	Common Carrier W/ Liftgate

Your Contact	Customer PO	Customer Phone
help@webstaurantstore.com		(321) 639-6500

Item Number	Description	Unit Price	QTY	Est. Tax	Total
379MP4301	Micro Matic MMPP4301 Pro-Line 1-Pump Glycol-Cooled Power Pack with Smart Draft Temperature Monitoring - 115V, 2,300 BTU, 1/3 hp	$2,819.00	1	$0.00	$2,819.00
37960703	Micro Matic 60703 Polar-Flo 1 Gallon USP-Grade Propylene Glycol Beer Chiller for Refrigerated Re-Circulating Power Packs	$50.99	12	$0.00	$611.88

Subtotal:	$3,430.88
Shipping & Handling:	$53.16
Estimated Tax:	$0.00
Liftgate:	$55.00
Total:	$3,539.04
Balance Due:	$0.00

Payment Method: visa - XXXX0534 - $0.00

Thank you for your business!

WebstaurantStore
40 Citation Lane
Lititz, PA 17543
717-392-7472

Note: The above address is for billing purposes only. For questions regarding returns, visit your account at https://www.webstaurantstore.com/myaccount

Pressure and Flow LLC
1982 State Road 44
New Smyrna Beach, FL
32168-8349 USA
PSIandGPM@gmail.com

Invoice 1813

BILL TO	SHIP TO	DATE	PLEASE PAY	DUE DATE
Viera East Golf Club 2300 Clubhouse Dr Rockledge, FL 32955	5250 Murrell Rd Viera, FL 32955	07/11/2025	$7,650.50	07/14/2025

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
07/11/2025	**Sales**	Technician Service Call Station reported to have a bad PLC and unable to run in Auto at all. Arrived to find the station powered on with all pump switches off. The system pressure read roughly 35 psi on both gauges, but read 101 on the HMI. Setpoint pressure is 101, but even when adjusted out of range the station would not run. It could not be reset, even after powered down, removed and cleaned components and reinstalled. Station could not run in Manual mode to have the VFD control the motor speed as desired. Luckily the pumps and motors still work across line, so water can be pumped but will need constant supervision. I lowered the Pressure Relief Valve max pressure to reach 120 and open fully. The station will need to be turned on with switches and max pump flow should be running on the course keeping the station running at roughly 100 psi. However if there is a miscommunication or error with irrigating and less than max is being applied, the	1	650.00	650.00T

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
		excess water will build pressure in the system. If it creeps up or even spikes up to 120 the PRV will open to the wet well returning the unneeded water. Rainbird is quoting a new PLC and components.			
	Sales	RB PLC Components	1	5,000.00	5,000.00T
	Sales	Technician Service Call Return with a new PLC programmed and ready to install. Install and test for proper operation. Clean and calibrate all sensors and ensure station is reacting properly to real time data and information changes. Change oil and packing as needed	1	1,500.00	1,500.00T

Rainbird has upfront sales terms and parts must be paid in full to place an order with them. I require a deposit of 50% which will cover the parts and get the order placed quickly. RB also requires parts be signed and shipped to an authorized service provider address.
Let me know if there are any questions or concerns moving forward.

SUBTOTAL	7,150.00
TAX	500.50
TOTAL	7,650.50
TOTAL DUE	$7,650.50

THANK YOU.

BREVARD ELECTRIC SERVICES, INC.

Invoice

Date	Invoice #
8/21/2025	36597

PO BOX 120404 West Melbourne, Fl. 32912

Phone # 321-729-0203

Fax # 321-729-0783

Please make sure our invoice number appears on your check

Bill To
To Viera East CDD 2300 Clubhouse Dr Viera, FL 32955 jmoller@vecdd.com

Ship To

P.O. No.

002-300-13100-10200

Item	Qty	Description	U/M	Rate	Amount
		1703 CRANE CREEK BLVD. MELBOURNE, FL 32940			
1		TOTAL LABOR AND MATERIAL COST TO RUN 2- 220 AMP GFI RECEPTACLES IN PARK FIELD APPROXIMATELY 300 FT OVER ALL LENGTH		3,253.25	3,253.25
		Board Approved To be Taken from Bond for Woodside Park. J.			

No warranty work will be performed until Contractor is paid in FULL. In the event it becomes necessary for Contractor to employ professional assistance(attorneys or otherwise) in connection with any alleged breach of proposal/ contract, Contractor shall be permitted to recover all costs and fees associated therewith from customer. Payments are due within 10days of processing. Additional charges may apply if payment exceeds 10 days. THERE WILL BE A 3.5% PROCESSING FEE FOR CREDIT CARD PAYMENTS

Total Due	$3,253.25
Balance Due	$3,253.25